Department of the Treasury
Internal Revenue Service

1992 Publication 1045

Information for Tax Practitioners

To speed the reactivation of your account on the Tax Practitioner Program and Mailing List and to expedite shipment of your order as items become available, order by **October 1, 1992**. All applicants must ensure that Form 3975 is received by the IRS **no later than February 28, 1993**. Form 3975 received after February 28, 1993 will be added to the Tax Practitioner Program and Mailing List, orders will be filled based on availability of items and stock.

Some items may not be available in the beginning of the tax year due to circumstances beyond the control of the Internal Revenue Service.

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Internal Revenue Service
WADC-9999
Rancho Cordova, CA. 95743-9999

OFFICIAL BUSINESS
Penalty for Private Use, $300

BULK RATE
Postage and Fees Paid
IRS
Permit No. G-48

Instructions

Tax Practitioner Program

The purpose of this program is to distribute: two informational copies of major tax forms and schedules; one copy of instructions and publications; and tax practitioner mail labels for mailing the District Newsletters to tax practitioners. We request each firm designate one practitioner to order one Package X, one Publication 17 and one Publication 334 for each practitioner in the firm. Orders from other practitioners within the firm will be removed from the file at the discretion of IRS. The District Newsletter is available to all tax practitioners registered, as a current member, on the Tax Practitioner Program. Each practitioner must complete Form 3975, mail to IRS, to receive the newletter from their district.

Federal Agencies Mailing Lists are required by law (Joint Committee on Printing (JCP) Regulations, Title III) to be updated periodically. You must submit **Form 3975** to remain on the mailing list, even if you only want to receive the newsletter. Failure to annually submit Form 3975 will result in the removal of your name from the Tax Practitioner Program and Mailing List. If mail is returned, due to incorrect or old address, your name will be removed from the Tax Practitioner Program and Mailing List.

Responsibilities of Return Preparers— The importance of the roles of income tax preparers is recognized in the Internal Revenue Code which contains provisions that regulate their conduct. For more information, see Notice 90-20, 1990-1 C.B. 328, IRC Sections 6060, 6109, 6694, 6695, 7216 and Publication 947.

Paperwork Reduction Notice—We ask for the information on this form to furnish you information and to send you the items you ordered. Your compliance is voluntary.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 3 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service,** Washington, DC 20224, Attn: IRS Reports Clearance Officer T:FP; and **Office of Management and Budget,** Paperwork Reduction Project (1545-0351), Washington, DC 20503. **DO NOT** send the form to either of these offices. Instead, see the instructions for information on where to mail your Form 3975.

Other Items

After December 15, 1992, written requests on company letterhead may be submitted for items **not listed on pages 2-7**. We cannot honor requests before this date. Send requests to the distribution center for your state (see page 11), or call 1-800-829-3676 and ask for the practitioner gate. You will receive the maximum quantity of two copies of tax forms and one copy of publications. You can also use this toll free number if you have a problem with your order.

The forms **listed** on pages 2–7 will be available only in **Package X** and the **Reproducible Kits**.

Bulk Quantities Of Forms

Multiple copies of tax forms which exceed our quantity limits may be obtained by: (1) ordering from Superintendent of Documents using GPO Form 3565 on page 13, (2) ordering from a commercial forms broker or private printer, or (3) photocopy using the reproducible masters provided in the kits (page 10).

Superintendent of Documents (Sup Docs)

The Superintendent of Documents is part of the Government Printing Office and **is not affiliated with the Internal Revenue Service.** Sup. Docs. is the only government agency authorized to sell printed materials. Use GPO Form 3565 (page 13) for bulk forms requests and send directly to Sup. Docs., **not to the IRS.** All orders received at IRS will be returned to the requestor, thus delaying the processing time of your order. Checks must be included with your order and made payable to the Superintendent of Documents. If there is a problem with your GPO Form 3565 order, you should contact Sup. Docs. at (301) 953-2298. Partial shipments will begin as soon as forms become available.

Titles For Items Listed On Form 3975 (Refer to “Other Items” when requesting items not listed)

Tax Practitioner Kits
Reproducible Copies of Various Tax Forms (refer to pages 3-7 for items listed).

Package X ‡
Informational Copies of Federal Tax Forms (refer to pages 3-7 for items listed).

Publication 1 * †
Your Rights as a Taxpayer

Publication 15
Circular E—Employer’s Tax Guide

Publication 17 ‡
Your Federal Income Tax

Publication 51
Circular A—Agricultural Employer’s Tax Guide

Publication 54 †
Tax Guide for U.S. Citizens and Resident Aliens Abroad

Publication 225
Farmer’s Tax Guide

Publication 334 ‡
Tax Guide for Small Business

Publication 463 *
Travel, Entertainment, and Gift Expenses

Publication 501 *
Exemptions, Standard Deductions, Filing Information

Publication 502 *
Medical and Dental Expenses

Publication 503 *
Child and Dependent Care Expenses

Publication 504 *
Tax Information for Divorced or Separated Individuals

Publication 505 *
Tax Withholding and Estimated Tax

Publication 508 *
Educational Expenses

Publication 509 *
Tax Calendar for 1993

Publication 520 *
Scholarships and Fellowships

Publication 521 *
Moving Expenses

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* Item also available in Pub. 1194.

† Item also available in Pub. 776.

‡ If you are ordering more than 40 copies, each, of Package X, Publication 17 and Publication 334, please order in increments of 5. For less than 40 copies, order the exact number; one for each practitioner in your firm.

Publication 523 *
Tax Information on Selling Your Home

Publication 524 *
Credit for the Elderly or the Disabled

Publication 525 *
Taxable and Nontaxable Income

Publication 526 *
Charitable Contributions

Publication 527 *
Residential Rental Property

Publication 529 *
Miscellaneous Deductions

Publication 530 *
Tax Information for Homeowners

Publication 531 *
Reporting Income From Tips

Publication 533 *
Self-Employment Tax

Publication 534 *
Depreciation

Publication 535 *
Business Expenses

Publication 537
Installment Sales

Publication 538
Accounting Periods and Methods

Publication 541 *
Tax Information on Partnerships

Publication 542 *
Tax Information on Corporations

Publication 544 *
Sales and Other Dispositions of Assets

Publication 547 *
Nonbusiness Disasters, Casualties, and Thefts

Publication 550 *
Investment Income and Expenses

Publication 551 *
Basis of Assets

Publication 552 *
Recordkeeping for Individuals

Publication 553 *
Highlights of 1992 Tax Changes

Publication 554 *
Tax Information for Older Americans

Publication 556 *
Examination of Returns, Appeal Rights, and Claims for Refund

Publication 559 *
Tax Information for Survivors, Executors, and Administrators

Publication 560 *
Retirement Plans For The Self-Employed

Publication 561
Determining the Value of Donated Property

Publication 564 *
Mutual Fund Distributions

Publication 570
Tax Guide for Individuals in U.S. Possessions

Publication 575 *
Pension and Annuity Income

Publication 583
Taxpayers Starting a Business

Publication 584
Nonbusiness Disaster, Casualty and Theft Loss Workbook

Publication 587 *
Business Use of Your Home

Publication 589 *
Tax Information on S Corporations

Publication 590 *
Individual Retirement Arrangements (IRAs)

Publication 596 *
Earned Income Credit

Publication 776
Overseas Filers of Form 1040

Publication 907 *
Tax Information for Handicapped and Disabled Individuals

Publication 908
Bankruptcy and Other Debt Cancellation

Publication 909 *
Alternative Minimum Tax for Individuals

Publication 910 *
Guide to Free Tax Services

Publication 915 *
Social Security Benefits and Equivalent Railroad Retirement Benefits

Publication 917 *
Business Use of a Car

Publication 925 *
Passive Activity and At-Risk Rules

Publication 929 *
Tax Rules for Children and Dependents

Publication 936 *
Limits on Home Mortgage Interest Deduction

Publication 937 *
Business Reporting (Employment Taxes, Information Returns)

Publication 1167
Substitute Printed Computer-Prepared and Computer-Generated Tax Forms and Schedules

Publication 1220
Requirements for Filing Forms 1098,1099, 5498 & W-2G on Magnetic Tape 5¼ & 3½ Inch Diskettes

Publication 1345
Revenue Procedure for Electronic Filing of Individual Income Tax Returns (Tax Year 1992)

List of Various Tax Forms, Schedules and Instructions

The following list of tax forms, schedules and related instructions are **anticipated to be included in Package X and the Tax Practitioner Kits. Do not order items individually.** This list of items may vary due to the availability and approval to print.

SS-4
Application for Employer Identification Number

SS-4 Instructions

W-2 (1992)
Wage and Tax Statement
See W-2 Instructions (1992)

W-2 Instructions (1992)

W-2c
Statement of Corrected Income and Tax Amounts

W-3 (1992)
Transmittal of Income and Tax Statements

W-3c
Transmittal of Corrected Income and Tax Statements

W-4
Employee's Withholding Allowance Certificate

W-4P
Withholding Certificate for Pension or Annuity Payments

W-4S
Request for Federal Income Tax Withholding from Sick Pay

W-5
Earned Income Credit Advance Payment Certificate

* Item also available in Pub. 1194.

W-9
Request for Taxpayer Identification Number and Certification

W-10
Dependent Care Provider's Identification and Certification

706
United States Estate (and Generation-Skipping Transfer) Tax Return

706 Instructions

709
United States Gift (and Generation-Skipping Transfer) Tax Return

709 Instructions

720 (4th Qtr. 1992)
Quarterly Federal Excise Tax Return

843
Claim

843 Instructions

851
Affiliations Schedule

911
Application for Taxpayer Assistance Order To Relieve Hardship

940
Employer's Annual Federal Unemployment (FUTA) Tax Return

940 Instructions

940EZ
Employer's Annual Federal Unemployment (FUTA) Tax Return

Sch. A (Form 941)
Record of Federal Backup Withholding Tax Liability

942 (4th Qtr. 1992)
Employer's Quarterly Tax Return for Household Employees

943
Employer's Annual Tax Return for Agricultural Employees

943A
Agricultural Employer's Record of Federal Tax Liability

990
Return of Organization Exempt From Income Tax (Except Black Lung Benefit Trust or Private Foundation)

990 Instructions

990EZ
Short Form Return of Organization Exempt From Income Tax

990EZ Instructions

Sch. A (Form 990)
Organization Exempt Under Section 501(c)(3) (Supplementary Information)

Sch. A (Form 990) Instructions

990W
Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations

1040
U.S. Individual Income Tax Return

1040 Instructions

Schs. A&B (Form 1040)
Itemized Deductions, Interest and Dividend Income
See 1040 Instructions

Sch. C (Form 1040)
Profit or Loss From Business
See 1040 Instructions

Sch. C-EZ (Form 1040)
Profit or Loss From Business—Short Version
See 1040 Instructions

Sch. D (Form 1040)
Capital Gains and Losses
See 1040 Instructions

Sch. D-1 (Form 1040)
Continuation Sheet for Sch. D (Form 1040)
See 1040 Instructions

Sch. E (Form 1040)
Supplemental Income and Loss
See 1040 Instructions

Sch. EIC (Form 1040A or 1040)
Earned Income Credit

Sch. F (Form 1040)
Farm Income and Expenses
See 1040 Instructions

Sch. R (Form 1040)
Credit for the Elderly or the Disabled

Sch. R (Form 1040) Instructions

Sch. SE (Form 1040)
Social Security Self-Employment Tax
See 1040 Instructions

1040A
U.S. Individual Income Tax Return

1040A Instructions

Sch. 1 (Form 1040A)
Interest and Dividend Income for Form 1040A Filers
See 1040A Instructions

Sch. 2 (Form 1040A)
Child and Dependent Care Expenses for Form 1040A Filers
See 1040A Instructions

Sch. 3 (Form 1040A)
Credit for the Elderly or the Disabled for Form 1040A Filers
See Sch. 3 (Form 1040A) Instructions

Sch. 3 (Form 1040A) Instructions

1040-ES (1992)
Estimated Tax for Individuals

1040EZ
Income Tax Return for Single Filers With No Dependents
See 1040EZ Instructions

1040EZ Instructions

1040NR
U.S. Nonresident Alien Income Tax Return

1040NR Instructions

1040X
Amended U.S. Individual Income Tax Return

1040X Instructions

1041
U.S. Fiduciary Income Tax Return

1041 Instructions

1041-T
Allocation of Estimated Tax for Beneficaries

Sch. D (Form 1041)
Capital Gains and Losses
See 1041 Instructions

Sch. H Form 1041
Alternative Mininum Tax

Sch. J (Form 1041)
Information Return—Trust Allocation of an Accumulation Distribution (IRC Section 665)
See 1041 Instructions

Sch. K-1 (Form 1041)
Beneficiary's Share of Income, Deductions, Credits, etc.
See 1041 Instructions

1041-ES (1992)
Estimated Tax for Fiduciaries

1045
Application for Tentative Refund

1065
U.S. Partnership Return of Income

1065 Instructions

Sch. D (Form 1065)
Capital Gains and Losses

Sch. K-1 (Form 1065)
Partner's Share of Income, Credits, Deductions, etc.

Sch. K-1 (Form 1065) Instructions

1096 (1992)
Annual Summary and Transmittal of U.S. Information Returns
See 1099 Instructions (1992)

1098 (1992)
Mortgage Interest Statement
See 1099 Instructions (1992)

1099 Instructions (1992)
For Forms 1099, 1098, 5498, 5754, 1096, and W-2G

1099-A (1992)
Information Return for Acquisition or Abandonment of Secured Property
See 1099 Instructions (1992)

1099-B (1992)
Statement for Recipients of Proceeds From Broker and Barter Exchange Transactions
See 1099 Instructions (1992)

1099-DIV (1992)
Statement for Recipients of Dividends and Distributions
See 1099 Instructions (1992)

1099-G (1992)
Statement for Recipients of Certain Government Payments
See 1099 Instructions (1992)

1099-INT (1992)
Statement for Recipients of Interest Income
See 1099 Instructions (1992)

1099-MISC (1992)
Statement for Recipients of Miscellaneous Income
See 1099 Instructions (1992)

1099-OID (1992)
Statement for Recipients of Original Issue Discount
See 1099 Instructions (1992)

1099-PATR (1992)
Statement for Recipients (Patrons) of Taxable Distributions Received From Cooperatives
See 1099 Instructions (1992)

1099-R (1992)
Statement for Recipients of Total Distributions From Profit-Sharing, Retirement Plans, Individual Retirement Arrangements, Insurance Contracts, etc.
See 1099 Instructions (1992)

1099-S (1992)
Statement for Recipients of Proceeds From Real Estate Transactions
See 1099 Instructions (1992)

1116 †
Computation of Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual)

1116 Instructions †

1118
Computation of Foreign Tax Credit—Corporation

1118 Instructions

1120
U.S. Corporation Income Tax Return

1120 and 1120-A Instructions

Sch. D (Form 1120)
Capital Gains and Losses

Sch. PH (Form 1120)
U.S. Personal Holding Company Tax

Sch. PH (Form 1120) Instructions

1120-A
U.S. Corporation Short-Form Income Tax Return

1120S
U.S. Income Tax Return for an S Corporation

1120S Instructions

Sch. D (Form 1120S)
Capital Gains and Losses and Built-in Gains

Sch. D (Form 1120S) Instructions

Sch. K-1 (Form 1120S)
Shareholder's Share of Income, Credits, Deductions, etc.

Sch. K-1 (Form 1120S) Instructions

1120-W
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1120X
Amended U.S. Corporation Income Tax Return

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1310
Statement of Person Claiming Refund Due a Deceased Taxpayer

2106
Employee Business Expenses

2106 Instructions

2119
Sale of Your Home

2119 Instructions

2120
Multiple Support Declaration

2210
Underpayment of Estimated Tax by Individuals

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2220
Underpayment of Estimated Tax by Corporations

2220 Instructions

2290
Heavy Vehicle Use Tax Return

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Application for Extension of Time To File U.S. Income Tax Return

2441
Credit for Child and Dependent Care Expenses

2441 Instructions

2553
Election by a Small Business Corporation

2553 Instructions

2555 †
Foreign Earned Income

2555 Instructions †

2688
Application for Additional Extension of Time To File U.S. Individual Income Tax Return

2758
Application for Extension of Time To File Certain Excise, Income, Information and Other Returns

2848
Power of Attorney and Declaration of Representative

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Application for Change in Accounting Method

3115 Instructions

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3800
General Business Credit

3800 Instructions

3903
Moving Expenses

3903 Instructions

3911
Taxpayer Statement Regarding Refund

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Computation of Credit for Federal Tax on Fuels

4137
Computation of Social Security Tax on Unreported Tip Income

4255
Recapture of Investment Credit

4506
Request for Copy of Tax Form

4562
Depreciation and Amortization

4562 Instructions

4626
Alternative Minimum Tax—Corporations

† Item also available in Pub. 776.

4626 Instructions

4684
Casualties and Thefts

4684 Instructions

4782
Employee Moving Expense Information

4797
Sale of Business Property

4797 Instructions

4804
Transmittal of Information Returns Reported on Magnetic Media

4835
Farm Rental Income and Expenses

4852
Substitute for Form W-2, Wage and Tax Statement for Recipients of Annuities, Pensions, Retired Pay, or IRS Payments

4868
Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

4952
Investment Interest Expense Deduction

4952 Instructions

4970
Tax on Accumulation of Distribution of Trusts

4972
Tax on Lump-Sum Distribution

4972 Instructions

5329
Return for Additional Taxes Attributable to Qualified Retirement Plan (Including IRA's), Annuities and Modified Endowment Contracts

5329 Instructions

5498 (1992)
Individual Retirement Arrangement Information
See 1099 Instructions (1992)

5500
Annual Return/Report of Employee Benefit Plan (with 100 or more participants)

5500 Instructions

Sch. A (Form 5500)
Insurance Information

Sch. B (Form 5500)
Actuarial Information

Sch. B (Form 5500) Instructions

Sch. C (Form 5500)
Service Provider Information

Sch. P (Form 5500)
Annual Return of Fiduciary of Employee Benefit Trust

Sch. SSA (Form 5500)
Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits

5500-C/R
Return/Report of Employee Benefit Plan (with fewer than 100 participants)

5500-C/R Instructions

5500EZ
Annual Return of One-Participant (owners and their spouses) Pension Benefit Plan

5500EZ Instructions

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6198 Instructions

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6251 Instructions †

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Installment Sale Income

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8264 Instructions

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Report of Cash Payments Over $10,000 Received in a Trade or Business

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8582-CR
Passive Activity Credit Limitations

8582-CR Instructions

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8609
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8633
Electronic Filer Application to File 1992 Individual Income Tax Return Electronically

† Item also available in Pub. 776.

8716
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8736
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8803
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Corporate Passive Activity Loss and Credit Limitations

8810 Instructions

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Exclusion of Interest From Series EE U.S. Savings Bonds Issued After 1989

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8825
Rental Real Estate Income and Expenses of a Partnership or an S Corporation

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TD F 90-22.1 †
Report of Foreign Bank and Financial Accounts

† Item also available in Pub. 776.

Instructions For Filling Out Form 3975

Address Information/New Applicant

Section A

Do not write in this space; complete Section B.

Section B

Check new applicant box.

Section C

Please provide your daytime office phone number to IRS. This will help us to get in touch with you if we have problems with your order.

Section D

Fill in the number of Tax Practitioners in your firm/company. If you are a sole practitioner, enter “1”.

Section E

Complete **all appropriate fields**.

Section F

Check appropriate category that describes your principal occupation or business.

Section G

Check the appropriate box for the purpose of being on the practitioner mailing list for the 1992 filing season. If you check item 1 or 3, please complete order blank on page 10.

Section H

By checking this box, your name will not be released as part of a mailing list.

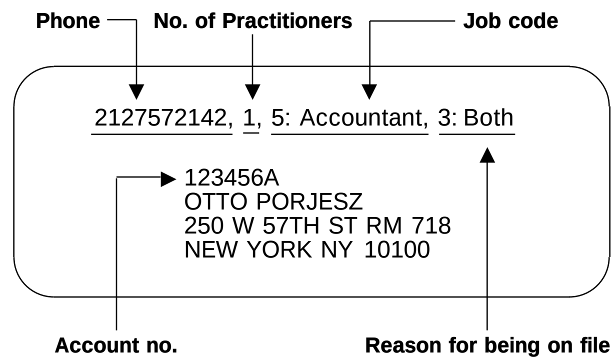
Section I

Check this box if you share office space at the same address with another practitioner firm.

Address Information/Reapplication

Section A

Attach your peel-off address label from front cover. Verify your name, address, telephone number, number of tax practitioners in firm, job code, and purpose for mailing list code. Do not make corrections to label; corrections should be made in the corresponding sections of Form 3975. If label is lost, check Section B as Reapplication, then complete Section E in its entirety.



Section B

Check the *Reapplication* box if all pre-printed data on address label is correct. Incorrect pre-printed data should be corrected in the corresponding section of Form 3975.

Section C thru Section G

Corrections to these sections are to be made only if incorrect information appears on mailing label. (Refer to instructions in Section A above.)

Section H

Check this box if you **do not** wish your firm’s/company’s name released as part of a practitioner mailing list.

Section I

Check this box only if you share office space at the same address with another practitioner firm.

Delete (Removal From the Tax Practitioner Program)

Section A

Attach your peel-off address label from front cover.

Section B

Check *delete record* box.

Note: *This removes your name from the Tax Practitioner Mailing List for receiving forms and newsletters.*

Form **3975**

Department of the Treasury
Internal Revenue Service

Tax Practitioner Annual Mailing List Application and Order Blank

► **For Paperwork Reduction Notice, see instructions in Publication 1045.**

OMB No. 1545–0351
Expires: 6-30-94

1992

Section A

Attach peel-off label from front cover here.

Section B—Nature of Request (must be completed).

1 ☐ New application 2 ☐ Reapplication 3 ☐ Delete record

Section C—List daytime office phone number.

Office Telephone Number ☐☐☐ ☐☐☐ – ☐☐☐☐

Section D—Number of **Tax Practitioners** in your firm.

Section E—Mailing adddress information for the months of **October through April**.

First name

Last name

Firm/Company

Firm/Company street address

City or Town

State or Province

ZIP code (left justified)

(Foreign Countries)

Section F—Job Code

What is your principal occupation or business? (Check ONLY ONE.)

1 ☐ Association
2 ☐ Attorney
3 ☐ Banker
4 ☐ CPA
5 ☐ Accountant
6 ☐ Preparer of tax returns
7 ☐ Enrolled agent
8 ☐ Other

Section G—Purpose for being on the Tax Practitioner Mailing List? (Check ONLY ONE.) Complete order blank (page 10) if you checked Box 1 or 3.

1 ☐ To order information copies of tax forms only 2 ☐ To receive the practitioner newsletter only 3 ☐ Both

Section H—Check if you **do not** want your firm/company name and address released to the public as part of a practitioner mailing list . . . . ☐ No

Section I—Check if you share office space at the same address with another practitioner firm? ☐ Yes

Cat. No. 41235N

Section J—Tax Practitioner Order Blank (See pages 2-7 for Titles.)

Limit: 1 per firm/company.

(Items are listed in numerical order, reading from left to right.)

ID No.	Pub.	X	ID No.	Pub.	X	ID No.	Pub.	X	ID No.	Pub.	X
001	KITS		005	1		006	15		007	51	
008	225		009	463		010	501		011	502	
012	503		013	504		014	505		015	508	
016	509		017	520		018	521		019	523	
020	524		021	525		022	526		023	527	
024	529		025	530		026	531		027	533	
028	534		029	535		030	537		031	538	
032	541		033	542		034	544		035	547	
036	550		037	551		038	552		039	553	
040	554		041	556		042	559		043	560	
044	561		045	564		046	570		047	575	
048	583		049	584		050	587		051	589	
052	590		053	596		054	776		055	907	
056	908		057	909		058	910		059	915	
060	917		061	925		062	929		063	936	
064	937		065	1167		066	1220		067	1345	

Section K—Request For Miscellaneous Products

Limit: 1 per practitioner in firm/company.

ID No.	ITEM	Quantity	ID No.	ITEM	Quantity	ID No.	ITEM	Quantity
068	Pub. 17		069	Pub. 334		070	Pkg. X	

Section L—1992 Information Return Forms

Unlimted: Please order number of forms, not number of sheets.

ID No.	Form	Quantity	ID No.	Form	Quantity	ID No.	Form	Quantity	ID No.	Form	Quantity
073	W-2		074	W-3		075	1096		076	1098	
077	1099-A		078	1099-B		079	1099-DIV		080	1099-G	
081	1099-INT		082	1099-MISC		083	1099-OID		084	1099-PATR	
085	1099-R		086	1099-S		087	5498				

Instructions For Ordering Tax Practitioner Items

Ordering Information

Section J

Reproducible Kits.—Kits contain reproducible masters of tax forms provided through the program (pages 3-7). These masters are published in several releases as the forms become available. **Kits do not contain copies of instructions for forms. If instructions are needed, you must order Package X.** The kits are limited: 1 per firm/company. **To order,** place an X in the space provided.

Publications and Certain Revenue Procedure Publications.—Publications are LIMITED to 1 per firm/company (except as noted below). To order, place an X in the box provided for each item you wish to order.

Section K

Publications 17 and 334.—Bulk requests for these items should be made by one individual from your firm/company. The quantity of these products is limited to 1 per practitioner in your firm/company. To order, simply enter the quantity in the space provided for these products.

Package X.—Package X bulk distribution from the contractor has been expanded to process your order more efficiently. If you are requesting more than 40 copies, please order in increments of 5, (i.e., 45, 60, 85, etc.). Package X will contain one copy of forms and one copy of instructions as listed on pages 3-7. Bulk requests for this product should be made by one individual from your firm/company. The quantity for this product is limited to 1 per practitioner in your firm/company. To order, simply enter the quantity in the space provided for this product.

Note: *Package X and Kits for tax year 1991 forms are not available.*

Section L

1992 Information Return Forms.—To order, simply enter the quantity next to the form you are ordering. Some of the forms listed are printed two or three on a sheet. Please order the number of forms, not the number of sheets.

If you need 1993 information return forms, request them on the order blank found in Publication 15 (Circular E).

Other Items.—Write-in orders will not be accepted on Form 3975. See instructions on **page 2** when requesting items not listed.

Where To Mail Your Form 3975

Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, as well as all foreign countries and U.S. possessions.	EADC Attn: 3975 Order P.O. Box 27322 Richmond, VA 23261
Alabama, Arkansas, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Tennessee, Texas, Wisconsin	IRS Form 3975 P.O. Box 9909 Bloomington, IL 61702-9909
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, New Mexico, Nevada, Oregon, Utah, Washington, Wyoming	WADC Attn: 3975 Order Rancho Cordova, CA 95743-0001

Did You Remember To:

1. Attach your peel-off label to Section A?
2. Give us your current daytime phone number?
3. Make a copy of your order to keep for reference?
4. Complete order blank on Page 10?
5. Send your completed Form 3975 to the correct address shown above?

Address Changes

If your address changes after you submit your Form 3975, call the toll-free number (1-800-829-3676) and ask for the practitioner gate. Give the telephone assister your account number or old Zip Code so we can locate your account. The telephone assister will review the address in the file and correct if necessary.

If mail is returned, due to incorrect or old address, your name will be removed from the Tax Practitioner Program and Mailing List.