Department of the Treasury
Internal Revenue Service

1994 Publication 1045

Information for Tax Practitioners

We regret the problems you experienced last year in receiving your tax materials. Changes for the upcoming year are underway to ensure timely mailings of information and your tax material order.

Package X (Tax Practitioner Informational Copies of Federal Tax Forms) and Publication 1579 (Tax Practitioner Reproducible Kits) will be released in multiple volumes. You will receive notification on a shipping document as to the number of actual volumes. Package X Volume 1 and Publication 1579 Volume 1, will be delivered in December.

IRS Federal Tax Forms are now on CD-ROM and available for sale from the Superintendent of Documents (see details on page 2).

MAIL FORMS BY OCTOBER 17, 1994 TO APPROPRIATE GOVERNMENT AGENCY

- Form 3975 to the Internal Revenue Service (address on order form)
- Forms 7420 and 7421 to Superintendent of Documents (address on order form)

INQUIRIES ABOUT YOUR ORDER AND ADDRESS CHANGES

- Form 3975—call IRS at 1-800-829-3676 and ask for Practitioner Gate
- Forms 7420 and 7421—call Sup Docs at (202) 512-2457

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

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General Information

Highlight of Changes

- Items added to the program:

— Publication 493—Alternative Tax Withholding Methods and Tables

— Publication 953—International Tax Information for Businesses

— Publication 1793—Tax Practitioner Reference Set

— Supplemental Instruction Schedule C & C-EZ (Form 1040)

— Form 1041A—U.S. Information Return Trust Accumulation of Charitable Amounts

— Form 1099-C—Cancellation of Debt

— Schedule E (Form 5500)—ESOP Annual Information

— 1 new Electronic Item: Publication 1802—1120-A/PC

Changes to Form 3975:

- **Section H** has been added to indicate if you want to receive an International Newsletter.

Purpose

The purpose of the Tax Practitioner 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 and International Practitioner Newsletters relating to recent law changes.

Ordering Procedures

Order by October 17, 1994, to speed the reactivation of your account on the Tax Practitioner Mailing List and expedite shipment of your order as soon as items become available. All applicants must **ensure that Form 3975 is received at the Area Distribution Center no later than February 28, 1995.** Requests for items may not be honored after this date, dependent on stock availability, but your name and address will be accepted for the next tax season.

If you wish to continue participating in the Tax Practitioner Program or wish to become a new participant **(even requests for newsletters only), Form 3975 must be completed** and submitted indicating your preference. **Failure to reply** by submitting Form 3975 will **result in the removal of your account** from the Tax Practitioner Mailing List as required by the Joint Committee on Printing (JCP) Regulations, Title III.

- Requests for items on Form 3975 (Sections J—L) will be accepted from **only one representative for each firm.** Orders submitted by more than one representative per firm will be considered as a duplicate order(s) and will be removed from the file at the discretion of IRS without further notification.
- **Electronic Filers Only—**Items in Section M are the only items that can be ordered. Requests for other items will not be honored. Quantity limits are specified on the order blank.
- Practitioner Newsletters (Section F and Section G)—Each individual in the firm may be on the mail list to receive the newsletters.

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 conduct. These provisions include civil tax penalties that can be imposed on return preparers who (1) fail to meet disclosure requirements and certain administrative actions, (2) engage in certain prohibited practices, or (3) understate a taxpayer's tax liability on any return or claim for refund. For more information, see **Pub. 947,** Practice Before IRS and Power of Attorney; IRS Notice 90-20, 1990-1 C.B. 328; IRC sections 6060, 6109, 6662, 6694, 6695, and 7216; and related income tax regulations.

Privacy Act and Paperwork Reduction Act Notice.—The Privacy Act of 1974 and Paperwork Reduction Act of 1980 requires that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

As a member of the Tax Practitioner Program, your response is voluntary to obtain a benefit: the tax items and tax information offered via this distribution program. If you do not submit the requested information, we may not honor your application to maintain your participation in the Tax Practitioner Program.

The time needed to complete Form 3975 will vary depending on individual circumstances. The estimated average time is 3 minutes.

We Welcome Comments on Form 3975.—If you have comments concerning the accuracy of the time estimate or suggestions for simplifying this form, we welcome your comments. You can write to either the **Internal Revenue Service,** Washington, DC 20224, Attn: IRS Reports Clearance Officer T:FP; or **Office of Management and Budget,** Paperwork Reduction Project (1545-0351), Washington, DC 20503. **DO NOT** mail Form 3975 to either of these offices. See order blank on **Where To Mail Form 3975.**

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 Superintendent of Documents Order Forms 7420 and 7421 (last two order blanks in this publication), (2) ordering from a commercial forms broker or private printer, or (3) photocopying using the reproducible masters provided in Publication 1579, Tax Practitioner Reproducible Kits, (ordered from IRS on Form 3975 order blank).

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 government printed materials. Use GPO Form 7420 or 7421 (last two order blanks in this publication) for bulk forms requests and send directly to Sup. Docs., **not to the IRS.** All orders received at IRS will be returned to the requester, thus delaying the processing time of your order. Payment may be in the form of check or money order payable to Superintendent of Documents, VISA or Mastercard account numbers and account expiration data, or Superintendent of Documents Deposit account. If there is a problem with your Sup Docs bulk order, you can contact them at (202) 512-2457. Partial shipments will begin as soon as forms become available.

IRS Federal Tax Forms will be available on CD-ROM

The compact disc will contain current and prior year tax forms and instructions in Adobe's Portable Document Format (PDF). Both DOS and Windows versions of the software to display, search words, and print tax forms will be included on the CD. The CD will also contain most of IRS' Taxpayer Information Publications (TIPS) in Standard Generalized Markup Language (SGML)* file format. The CD will be made available through the Government Printing Office Book Store. It can be ordered through The Federal Bulletin Board (202) 512-1387 or by using the Superintendent of Documents order form in the back of this publication.

IRS Federal Tax Forms soon to be available on Internet

The IRS is in the process of developing an Internet application which would provide access to the tax forms, instructions, and publications through a Federally operated bulletin board. Files, in a variety of formats, would be available for downloading or file transfer. Access to this bulletin board is planned for December 1994. Look for more information to be published later in the year.

* SGML is a Federal (FIPS 152) and International (ISO 8879) standard for identifying the structure and content of documents. SGML allows for electronic interchange between authors, publishers, and end users. An SGML application consists of the following: an SGML declaration which defines the syntax and character set used within the document; a document type definition (DTD) which describes how a document is structured; and, the actual document which contains the text and markup. The marked up document and the DTD will be supplied on the CD.

Other Items

If there is a free item you **need** which is **not listed on pages 3–8,** a separate written request on **company letterhead must** be submitted **after December 15, 1994.** We cannot honor requests before this date. Send your order to the Area Distribution Center for your state (see order blank), or call 1-800-829-3676 and ask for the Practitioner Gate. You will receive the maximum **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 5–8 will be available only in **Package X** and the **Reproducible Kits.**

(Refer to "Other Items" when requesting items not listed)

Titles For Items Listed In Section J

Publication 15
Circular E—Employer's Tax Guide

Publication 51
Circular A—Agricultural Employer's Tax Guide

Publication 225
Farmer's Tax Guide

Publication 493
Alternative Tax Withholding Methods and Tables

Publication 776
Overseas Filers of Form 1040

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 1993)

Publication 1579
Tax Practitioner Reproducible Kit (refer to pages 5–8 for items)

Publication 1793
Tax Practitioner Reference Set (refer to page 4 for items)

Titles For Items Listed In Section K

Publication 17
Your Federal Income Tax

Publication 334
Tax Guide for Small Business

Package X
Tax Practitioner Informational Copies of Federal Tax Forms (refer to pages 5–8 for items listed).

Titles For Items Listed In Section L

W-2 (1994)
Wage and Tax Statement
See W-2 Instructions (1994)

W-3 (1994)
Transmittal of Income and Tax Statements

1096 (1994)
Annual Summary and Transmittal of U.S. Information Returns
See 1099 Instructions (1994)

1098 (1994)
Mortgage Interest Statement
See 1099 Instructions (1994)

1099-A (1994)
Information Return for Acquisition or Abandonment of Secured Property
See 1099 Instructions (1994)

1099-B (1994)
Statement for Recipients of Proceeds From Broker and Barter Exchange Transactions
See 1099 Instructions (1994)

1099-C (1994)
Cancellation of Debt

1099-DIV (1994)
Statement for Recipients of Dividends and Distributions
See 1099 Instructions (1994)

1099-G (1994)
Statement for Recipients of Certain Government Payments
See 1099 Instructions (1994)

1099-INT (1994)
Statement for Recipients of Interest Income
See 1099 Instructions (1994)

1099-MISC (1994)
Statement for Recipients of Miscellaneous Income
See 1099 Instructions (1994)

1099-OID (1994)
Statement for Recipients of Original Issue Discount
See 1099 Instructions (1994)

1099-PATR (1994)
Statement for Recipients (Patrons) of Taxable Distributions Received From Cooperatives
See 1099 Instructions (1994)

1099-R (1994)
Statement for Recipients of Total Distributions From Profit-Sharing, Retirement Plans, Individual Retirement Arrangements, Insurance Contracts, etc.
See 1099 Instructions (1994)

1099-S (1994)
Statement for Recipients of Proceeds From Real Estate Transactions
See 1099 Instructions (1994)

5498 (1994)
Individual Retirement Arrangement Information
See 1099 Instructions (1994)

Titles For Items Listed In Section M

Electronic Tax Filing Publications, Brochures & Posters

Publication 1336
Electronic Tax Filing Questions & Answers

Publication 1337
Electronic Tax Filing

Publication 1432A
Electronic Tax Filing (Poster)

Publication 1545
Electronic Tax Filing Logo

Publication 1653
Electronic Magnetic Media Filing Form 1065

Publication 1654
Electronic Magnetic Media Filing Form 1041

Publication 1655
Electronic Magnetic Media Filing Form 5500-C

Publication 1673
1040PC—For Tax Professionals

Publication 1674
The Keys To A Quick Return

Publication 1675
1040PC—Guideline For Logo Use

Publication 1680
1040PC (Poster)

Publication 1802
1120-A/PC

Titles For Items In Publication 1793

Publication 1
Your Rights as a Taxpayer

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

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

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 1993 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 907
Tax Information for Handicapped and Disabled Individuals

Publication 908
Bankruptcy and Other Debt Cancellation

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 947
Practice Before the IRS and Power of Attorney

Publication 953
International Tax Information for Businesses

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 Pub. 1579, the Reproducible Kits. Do not order items individually.** This list of items may vary due to the availability and approval to print.

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 form.

SS-4
Application for Employer Identification Number

W-2 Instructions (1994)

W-2c
Statement of Corrected Income and Tax Amounts

W-2G
Statement for Recipients of Certain Gambling Winnings

W-3c
Transmittal of Corrected Income and Tax Statements

W-4
Employee's Withholding Allowance Certificate

W-5
Earned Income Credit Advance Payment Certificate

W-9
Request for Taxpayer Identification Number and Certification

W-10
Dependent Care Provider's Identification and Certification

56
Notice Concerning Fiduciary Relationship

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. 1994)
Quarterly Federal Excise Tax Return

843
Claim

851
Affiliations Schedule

911
Application for Taxpayer Assistance Order To Relieve Hardship

941 (4th Qtr. 1994)
Employer's Quarterly Federal Tax Return

941C
Supporting Statement to Correct Information Previously Reported on Employees Tax Return

942 (4th Qtr. 1994)
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

990-C
Farmer's Cooperative Association Income Tax Return

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

Supplemental Instructions for Sch C & C-EZ (Form 1040)

Sch. D (Form 1040)
Capital Gains and Losses
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 (1995)
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-A
U.S. Information Return Trust Accumulation of Charitable Amounts

1041-T
Transmittal of Estimated Taxes Credited to Beneficiaries

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 (1995)
Estimated Tax for Fiduciaries

1045
Application for Tentative Refund

1045 Instructions

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

1099 Instructions (1994)
For Forms 1099, 1098, 5498, 5754, 1096, and W-2G

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

1116 Instructions

1118
Computation of Foreign Tax Credit—Corporation

1118 Instructions

Sch. I (Form 1118)
Computation of Reduction of Oil Gas Extraction Taxes

Sch. J (Form 1118)
Separate Limitation Losses and Overall Foreign Losses

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
Corporation Estimated Tax

1120X
Amended U.S. Corporation Income Tax Return

1127
Application for Extension of Time for Payment of Tax

1310
Statement of Person Claiming Refund Due a Deceased Taxpayer

2106
Employee Business Expenses

2106 Instructions

2119
Sale of Your Home

2119 Instructions

2210
Underpayment of Estimated Tax by Individuals

2210 Instructions

2220
Underpayment of Estimated Tax by Corporations

2220 Instructions

2290
Heavy Vehicle Use Tax Return

2350
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

2555-EZ
Foreign Earned Income Exclusion

2555-EZ 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

3115
Application for Change in Accounting Method

3115 Instructions

3468
Investment Credit

3468 Instructions

3800
General Business Credit

3800 Instructions

3903
Moving Expenses

3903 Instructions

3911
Taxpayer Statement Regarding Refund

4136
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

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

4868 Instructions

4952
Investment Interest Expense Deduction

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

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. E (Form 5500)
ESOP Annual 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

5558
Application for Extension of Time to File Certain Employee Plan Returns

5754
Statement By Person(s) Receiving Gambling Winnings
See 1099 Instructions (1993)

5884
Jobs Credit

6198
At-Risk Limitations

6198 Instructions

6251
Alternative Minimum Tax—Individuals

6251 Instructions

6252
Installment Sale Income

6252 Instructions

6781
Gains and Losses from Section 1256 Contracts and Straddles

7004
Application for Automatic Extension of Time To File Corporation Income Tax Return

8027
Employer's Annual Information Return of Tip Income and Allocated Tips

8027 Instructions

8082
Notice of Inconsistent Treatment or Amended Return (Administrative Adjustment Request (AAR))

8082 Instructions

8271
Investor Reporting of Tax Shelter Registration Number

8275
Disclosure Statement Under Section 6661

8275 Instructions

8275-R
Regulations Disclosure Statements

8275-R Instructions

8283
Non-cash Charitable Contributions

8283 Instructions

8300
Report of Cash Payments Over $10,000 Received in a Trade or Business

8308
Report of a Sale or Exchange of Certain Partnership Interests

8332
Release of Claim to Exemption for Child of Divorced or Separated Parents

8379
Injured Spouse Allocation

8396
Mortgage Interest Credit

8453
U.S. Individual Income Tax Declaration for Electronic Filing

8582
Passive Activity Loss Limitations

8582 Instructions

8582-CR
Passive Activity Credit Limitations

8582-CR Instructions

8594
Asset Acquisition Statement

8606
Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions

8615
Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than $1,000

8716
Election To Have a Tax Year Other Than a Required Tax Year

8736
Application for Automatic Extension of Time To File Return/U.S. Partnerships or for Certain Trusts

8800
Application for Additional Extension of Time To File Return for U.S. Partnerships or Certain Trusts

8801
Credit for Prior Year Minimum Tax

8804
Annual Return for Partnership Withholding Tax (Section 1446)

8807
Computation of Certain Manufacturers and Retailers Excise Taxes

8809
Requests for Extension of Time To File Information Returns

8810
Corporate Passive Activity Loss and Credit Limitations

8810 Instructions

8814
Parent's Election To Report Child's Interest and Dividends

8818
Redemption of College Savings Bonds, Optional Form To Record

8821
Tax Information Authorization

8822
Change of Address

8824
Like-Kind Exchanges

8824 Instructions

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

8827
Credit For Prior Year Minimum Tax Corporations

8828
Recapture of Federal Mortgage Subsidy

8828 Instructions

8829
Expenses for Business Use of Your Home

8829 Instructions

9041
Application for Electronic/Magnetic Media Filing of Business and Employee Benefit Plan Returns

9465
Installment Agreement Request

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

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: 09-30-96

1994

Section A—Daytime Telephone Number
This will help us to get in touch with you if we have questions about your order.

☐☐☐ ☐☐☐ – ☐☐☐☐

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

☐☐☐☐

Section C

First time participant, skip to Section D.

Current participant, attach peel-off label from front cover here or indicate your account number. Make corrections in Section D only.

Account Number ☐☐☐☐☐☐☐

Section D—Complete this section if name and address are different from the mailing label, or you are a New Applicant. Please indicate a street address, not a P.O. Box.

First name

Last name

Firm/Company

Apt. or Suite #

Street address

City or town

Foreign Country

State or Province

ZIP code (left justified)

Section E—Job Code Check appropriate category that best describes your principal occupation or business. (Check ONLY ONE.)

1 ☐ Association **3** ☐ Banker **5** ☐ Accountant **7** ☐ Preparer of tax returns **9** ☐ Other

2 ☐ Attorney **4** ☐ CPA **6** ☐ Enrolled agent **8** ☐ Electronic filer “only”

Section F—Check ☐ **Yes,** if you want to receive the Practitioner Newsletter for your locality.

Section G—Check ☐ **Yes,** if you want to receive the International Practitioner Newsletter.

Section H—Check ☐ **Yes,** if your name/address can be released to the public as part of a mailing list.

Section I—Check ☐ **Yes,** if you have the capability to electronically file tax returns.

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.	IRS—EADC Attn: 3975 Order P.O. Box 27322 Richmond, VA 23261-7322
Alabama, Arkansas, Illinois, Indiana, Iowa, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Tennessee, Texas, Wisconsin	IRS—CADC Form 3975 P.O. Box 8909 Bloomington, IL 61702-8909
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Montana, New Mexico, Nevada, Oklahoma, Oregon, Utah, Washington, Wyoming	IRS—WADC Attn: 3975 Order Rancho Cordova, CA 95743-0001

Did You Remember To:

1. Attach your peel-off label to Section C?

2. Give us your current daytime phone number?

3. Make a copy of your order to keep for reference?

4. Complete Sections J–M if ordering?

5. Send your completed Form 3975 to the correct address?

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 assistor will review the address in the file and correct if necessary.

If mail is returned, due to incorrect or old address, and we cannot contact you for an address correction, your name will be removed from the Tax Practitioner Program and Mailing List.

Section J—Publications (See pages 3–8 for Titles.) **Limit: 1 copy of each per firm/company.**

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

TO ORDER: Place an **X** in the box provided for each item you wish to order.

Note: ***Publication 1579 (Tax Practitioner Reproducible Kits)—****contains reproducible masters of tax forms (as listed on pages 5–8) and released in several volumes as the forms become available.* ***Kits do not contain copies of instructions for forms. If instructions are needed, you must order Package X.***

Publication 1793—contains one copy of a selection of IRS Tax Information Publications (listed on page 4).

☐ All items in Section J.

ID No.	Pub.	X	ID No.	Pub.	X	ID No.	Pub.	X	ID No.	Pub.	X
001	15		**002**	51		**003**	225		**004**	493	
005	776		**006**	1167		**007**	1220		**008**	1345	
009	1579		**014**	1793							

Section K—Request for Miscellaneous Products **Limit: 1 copy per practitioner in firm/company.**

TO ORDER: Indicate the quantity needed in the box provided for each item you wish to order. Bulk requests for these items should be made by one individual from your firm/company. If you are requesting more than 20 copies, please order in increments of 5.

Note: ***Package X—****contains one copy of forms and one copy of instructions as listed on pages 5–8.*

ID No.	Item	Quantity	ID No.	Item	Quantity	ID No.	Item	Quantity
019	Pub. 17		**020**	Pub. 334		**021**	Pkg. X	

Section L—1994 Information Return Forms **Unlimited: Please order number of forms, not number of sheets.**

TO ORDER: Indicate the quantity needed in the box provided for each item you wish to order. Bulk requests for these items should be made by one individual from your firm/company.

Note: *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 1995 information return forms, request them on the order blank found in Publication 15 (Circular E).*

ID No.	Form	Quantity	ID No.	Form	Quantity	ID No.	Form	Quantity	ID No.	Form	Quantity
025	W-2		**026**	W-3		**027**	1096		**028**	1098	
029	1099-A		**030**	1099-B		**031**	1099-C		**032**	1099-DIV	
033	1099-G		**034**	1099-INT		**035**	1099-MISC		**036**	1099-OID	
037	1099-PATR		**038**	1099-R		**039**	1099-S		**040**	5498	

Section M—1994 Electronic Tax Filing Publications, Brochures & Posters

The number shown below for each publication is the maximum quantity limit. In the space provided, please indicate the quantity you are ordering. To obtain an exception, write to your local IRS office, Attn: Electronic Filing Coordinator.

Note: ***Electronic Filers Only—****Items in Section M are the only items that can be ordered. Requests for other items will not be honored.*

ID No.	Pub.	Quantity		ID No.	Pub.	Quantity		ID No.	Pub.	Quantity		ID No.	Pub.	Quantity	
041	1336	5		**042**	1337	100		**043**	1432A	10		**044**	1545	2	
045	1653	5		**046**	1654	5		**047**	1655	5		**048**	1673	5	
049	1674	100		**050**	1675	2		**051**	1680	5		**052**	1802	5	