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Department of the Treasury
Internal Revenue Service

Catalog of Federal Tax Forms, Form Letters and Notices

Publication 676 (Rev. 12-91)
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SK

Foreword

This catalog is intended to help those interested in knowing the purpose and use of the various Federal tax forms, form letters, notices, etc., developed by the Internal Revenue Service.

Part I—A list of Federal tax forms and related forms which the taxpayer may need to originate an internal revenue tax matter (e.g., make an election, report income and deductions, or amend forms previously filed, etc.), and

Part II—A list of forms, form letters, notices, etc., used by the Internal Revenue Service to communicate with the public on tax-related matters (begins on page 43).

This catalog does **not** include a list of forms prescribed by the Service's regional offices for their local use.

Part I

Federal Tax Return Forms and Related Forms

(as of Nov 1991)

This part identifies the Federal tax forms and related tax forms by number, title, and a brief description of use. It does not explain all possible requirements, exceptions, limitations, or qualifications that may apply. Sources of additional detailed information, such as relevant sections of the Internal Revenue Code and Regulations, are cited at the end of the descriptions. Also, instructions are frequently printed on the forms. If separate instructions are available, this fact is noted at the end of each description.

You can get a copy of the forms listed in this part at most IRS offices.

Abbreviations Used

The following abbreviations are used in this part:

C.B.	Comptroller, Bureau of the Internal Revenue Service
C.F.R.	Code of Federal Regulations
E. & G.	Estate and Gift Tax
Emp.	Employment Tax
ERISA	Employee Retirement Income Security Act
Ex.	Excise Tax
FICA	Federal Insurance Contributions Act
FUTA	Federal Unemployment Tax Act
I.R.B.	Internal Revenue Bulletin
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
IT	Income Tax
Misc.	Miscellaneous Tax
PA	Procedure and Administration
P.L.	Public Law
Pub.	Internal Revenue Service Publication
Regs.	Regulations issued under the Internal Revenue Code
Rev. Proc.	Revenue Procedure
Rev. Rul.	Revenue Ruling
Sec.	Section of code, regulations, etc., referenced
T.D.	Treasury Decision
Temp. Regs.	Temporary Regulations
TIAS	Treaties and Other International Agreement Series
USC	United States Code

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NO CTR CURRENCY TRANSACTION
FORM DOC. CODE 15, 16, 89



Numerical List of Federal Tax Return Forms and Related Forms

T (Timber)

Forest Industries Schedules

Supplement to income tax return for taxpayers claiming a deduction for depletion of timber and for depreciation of plant and other timber improvements.

IT-IRC sec. 631; Regs. sec. 1.611-3

IT-IRC sec. 6012; Pub. 17

Package X

Informational Copies of Federal Tax Forms

A two-volume set that contains most of the principal income tax and information return forms. It is the primary reference for tax practitioners.

CT-1

Employer's Annual Railroad Retirement and Unemployment Repayment Tax Return

Used to report employees' and employers' taxes under the RRTA and RURT.

Emp-IRC secs. 3201, 3202, 3221, 3321, 3322, and 6011; Regs. secs. 31.6011(a)-2, 31.6011(a)-3A, 31.6302(c)-2, and 31.6302-3T; Separate instructions

CT-2

Employee Representative's Quarterly Railroad Tax Return

Used to report employee representative's tax under the RRTA and RURT.

Emp-IRC secs. 3211, 3321, and 6011; Regs. secs. 31.6011(a)-2 and 31.6011(a)-3A

W-2

Wage and Tax Statement (For Use in Cities and States Authorizing Combined Form)

Used to report wages, tips and other compensation, allocated tips, employee social security and Medicare tax, Federal, state or city income tax withheld; and to support credit shown on individual income tax return.

Emp-IRC sec. 6051; Regs. secs. 1.6041-2 and 31.6051-1; Circular E; Separate instructions

W-2AS

American Samoa Wage and Tax Statement

Used to report wages, tips, and other compensation, employee social security and Medicare tax, Samoan income tax withheld, and to support credit shown on American Samoa individual income tax return.

Emp-IRC sec. 6051; Regs. sec. 31.6051-1, Circular SS

W-2c

Statement of Corrected Income and Tax Amounts

Used to correct previously filed Forms W-2, W-2AS, W-2CNMI, W-2GU, and W-2VI. Also used to correct Form W-2P for years ending before 1991.

Emp-IRC sec. 6051; Reg. secs. 1.6041-2 and 31.6051-1

W-2c PR

Corrected Withholding Statement

Used to correct previously filed Forms 499R-2/W-2PR

Emp-IRC sec. 6051; Regs. sec. 1.6041-2 and 31.6051-1

499R-2/W-2PR

Puerto Rico Withholding Statement

Used to report social security wages, tips, and social security and Medicare tax withheld for employees in Puerto Rico.

Emp-IRC sec. 6051; Regs. sec. 31.6051-1; Circular PR

W-2G

Certain Gambling Winnings

Used to report gambling winnings and any taxes withheld.

IT-IRC secs. 3402(q) and 6041; Temp. Regs. sec. 7.6041-1 and Regs. sec. 31.3402(q)-1(f); See the separate Instructions for Forms 1099, 1098, 5498, and W-2G.

W-2GU

Guam Wage and Tax Statement

Used to report wages, tips and other compensation, employee social security and Medicare tax, Guam income tax withheld, and to support credit shown on individual income tax return.

Emp-IRC sec. 6051; Regs. sec. 31.6051-1; Circular SS

W-2VI

U.S. Virgin Islands Wage and Tax Statement

Used to report wages, tips and other compensation, employee social security and Medicare tax, VI income tax withheld, and to support credit shown on individual income tax return.

Emp-IRC sec. 6051; Regs. secs. 1.6041-2 and 31.6051-1; Circular SS

W-3

Transmittal of Income and Tax Statements

Used by employers and other payers to transmit Forms W-2 to the Social Security Administration. W-2 magnetic media filers use transmittal Form 6559.

Emp-IRC sec. 6011; Reg. sec. 31.6051-2

W-3c

Transmittal of Corrected Income and Tax Statements

Used by employers and other payers to transmit corrected income and tax statements (Forms W-2c).

Emp-IRC sec. 6011; Reg. 31.6051-2

PR
Transmittal of Withholding Statements
Used by employers to transmit Forms 499R-2 W-3PR
Emp-IRC sec. 6011; Reg. sec. 31.6051-2; Circular PR

NDCL

W-3SS

Transmittal of Wage and Tax Statements

Used by employers to transmit Forms W-2AS, W-2CNMI,
W-2GU, and W-2VI.
Emp-IRC sec. 6011; Reg. sec. 31.6051-2; Circular SS

DC 32, 33

W-4

Employee's Withholding Allowance Certificate

Completed by employee and given to employer so that proper amount of income tax can be withheld from wages. Also used by employee to claim exemption from withholding by certifying that he or she had no liability for income tax for preceding tax year and anticipates that no liability will be incurred for current tax year.

Emp-IRC secs. 3402(f), 3402(m) and 3402(n); Regs. secs. 31.3402(f)(5)-1 and 31.3402(n)-1; Circular E

DC 42

W-4P

Withholding Certificate for Pension or Annuity Payments

Used to figure amount of Federal income tax to withhold from periodic pension or annuity payments or to claim additional withholding or exemption from withholding for periodic or nonperiodic payments.

Emp-IRC sec. 3405

NDCL

W-4S

Request for Federal Income Tax Withholding from Sick Pay

Filed with a third party payer of sick pay to request Federal income tax withholding.

Emp-IRC sec. 3402(o); Regs. sec. 31.3402(o)-3

NDCL

W-5

Earned Income Credit Advance Payment Certificate

Used by employee to request advance payment of part of the basic earned income credit.

IRC sec. 3507

NDCL

W-8

Certificate of Foreign Status

Used by foreign persons to notify payers of mortgage interest recipients, middlemen, brokers or barter exchanges that they are exempt foreign persons not subject to certain U.S. information return reporting or backup withholding rules.

IRC secs. 3406, 6042, 6044, 6045, 6049, 6050A and 6050N

NDCL

2 Numerical List

W-9

Request for Taxpayer Identification Number and Certification

Used by a person required to file certain information returns with IRS to obtain the correct taxpayer identification number (TIN) of the person for whom a return is filed. Also used to claim exemption from backup withholding and to certify that the person whose TIN is provided is not subject to backup withholding because of failure to report interest and dividend income.

Emp-IRC sec. 3406; Temp. Regs. secs. 35a.3406-1, 35a.9999-1, 35a.9999-2, and 35a.9999-3

NDCL

W-10

Dependent Care Provider's Identification and Certification

Used by taxpayers to certify that the name, address, and taxpayer identification number of their dependent care provider is correct.

IRC secs. 21, 129, 501(c)(3)

NDCL

SS-4

Application for Employer Identification Number

Used by employers and other entities to apply for an identification number.

Emp-IR Regs. sec. 31.6011(b)-1; Circulars A and E

DOC CODE 04

SS-4 PR

Solicitud de Número de Identificación Patronal

Used by employers and other entities in Puerto Rico to apply for an identification number. A variation of Form SS-4.

Emp-IR Regs. sec. 31.6011(b)-1; Circular PR

NDCL

SS-5

Application for a Social Security Card

Used by an individual to obtain a social security number and card.

Emp-IR Regs. sec. 31.6011(b)-2; Circulars A and E

NDCL

SS-8

Determination of Employee Work Status for Purposes of Federal Employment Tax and Income Tax Withholding

Used by employers and workers to furnish information to IRS in order to obtain a determination as to whether a worker is an employee for purposes of Federal employment taxes and income tax withholding.

Emp-IRC sec. 3121; Regs. sec. 31.3121(d)-1, 31.3401(c)-1 and (d)-1

NDCL

SS-16

Certificate of Election of Coverage Under the Federal Insurance Contributions Act

Used by religious orders or autonomous subdivisions, whose members are required to take a vow of poverty, to certify election of social security and Medicare coverage for services the members perform.

Emp-IRC sec. 3121(r); Regs. sec. 31.3121(r)-1

No code

Stamp Tax and Registration Return for Wagering
Used to report taxes due under IRC sections 4401 and 4411, and as an application for registry and wagering activity. Upon approval of the return, the Service will issue a Special Tax Stamp.
Ex-IRC secs. 4411 and 4412; Regs. secs. 44.4412 and 44.4901

DC 03

56

Notice Concerning Fiduciary Relationship

Used by persons to notify IRS that they are acting in fiduciary capacity for other persons.

IT-IRC sec. 6903; Regs. sec. 301.6903-1

NDCL

637

Application for Registration

Used as an application and certificate; by manufacturers, refiners or importers who buy taxable articles tax-free for further manufacture of taxable articles, or for resale direct to a manufacturer for such purpose. The original of the application is validated and returned as the Certificate of Registry by the District Director.

Ex-IRC secs. 4052, 4064(b)(1)(c), 4101, 4221, and 4661; Regs. secs. 48.4101-1, 48.4222(a)-1, and 48.4222(d)-1; Separate instructions

NDCL

706

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

Used for the estate of a deceased United States resident or citizen with a date of death after Oct. 8, 1990.

E&G-IRC sec. 6018; Regs. sec. 20.6018-1; Separate instructions

DC 06

706-A

United States Additional Estate Tax Return

Used to report recapture tax under special use valuation.

E&G-IRC sec. 2032A; Separate instructions

DC #84

706CE

Certificate of Payment of Foreign Death Tax

Used to report credit against United States estate tax for estate inheritance, legacy, or succession tax paid to a foreign government.

E&G-IRC sec. 2014; Regs. sec. 20.2014-5

NDCL

706GS(D)

Generation-Skipping Transfer Tax Return for Distributions

Used by distributees to report generation-skipping transfer tax on taxable distributions from trusts subject to the tax.

E&G-IRC sec. 2601; Temp. Regs. sec. 26.2662-1(b)(1); Separate instructions

DC 22

706GS(D-1)

Notification of Distribution from a Generation-Skipping Trust

Used by trustees to report certain information to distributees regarding taxable distributions from a trust subject to the generation-skipping transfer tax.

E&G-IRC sec. 2601; Temp. Regs. sec. 26.2662-1(b)(1); Separate instructions

DC 59

706GS(T)

Generation-Skipping Transfer Tax Return for Terminations

Used by trustees to report generation-skipping transfer tax on taxable terminations of trusts subject to the tax.

E&G-IRC sec. 2601; Temp. Regs. sec. 26.2662-1(b)(2); Separate instructions

DC 29

706NA

United States Estate (and Generation-Skipping Transfer) Tax Return, Estate of nonresident not a citizen of the United States

Used for United States nonresident alien decedent's estate to be filed within 9 months after date of death.

E&G-IRC sec. 6018; Regs. sec. 20.6018-1(b); Separate instructions

DC 05

706-QDT

U.S. Estate Tax Return for Qualified Domestic Trusts

Used by trustee or designated filer to report estate tax on distribution from qualified domestic trust or on property in trust at death of surviving spouse.

E&G-IRC sec. 2056A; Separate instructions

DC 25

709

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

Used to report gifts of more than \$10,000 made after Oct. 8, 1990 (or, regardless of value, gifts of a future interest in property).

E&G-IRC sec. 6019; Regs. sec. 25.6019-1; Separate instructions

DC 09

709-A

United States Short Form Gift Tax Return

Used to report gifts of more than \$10,000 but not more than \$20,000 if the gifts are nontaxable by reason of gift splitting.

E&G-IRC secs. 6019, 6075; Regs. sec. 25.6019-1

DC 02

712

Life Insurance Statement

Used with Form 706 or Form 709.

E&G-IRC secs. 5001 and 6018; Regs. secs. 20.6001-1, 20.6018-4(d), and 25.6001-1(b)

NDCL

720

Quarterly Federal Excise Tax Return

Used to report excise taxes due from retailers and manufacturers on sale or manufacture of various articles; taxes on facilities and services; taxes on certain products and commodities (gasoline, coal, etc.); and Inland waterways taxes.

Ex-IRC sec. 6011; Separate instructions

DC 20, 30

730

Tax on Wagering

Used to report taxes due under IRC section 4401.

Ex-IRC sec. 4401; Regs. sec. 44.6011(a)-1

DC 13

For Refund and Request for Abatement

Used to claim refund of taxes (other than income taxes) which were legally, erroneously or excessively collected, or to claim amount paid for stamps unused or used in error or excess; and for a refund or abatement of interest or penalties assessed. Also IRC secs. 6402, 6404, 6511, 6404(e), and 6404(f). Regs. secs. 31.6413(c)-1, 301.6402-2, and 301.6404-1. Separate instructions

DE 54, 77

851

Affiliations Schedule

Used with Form 1120 by parent corporation for affiliated corporations included in consolidated tax return. IT-IRC sec. 1502; Regs. sec. 1.1502-75(h)

NDC

872-C

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

Used only with Form 1023. Application for Recognition of Exemption, by an organization described in Internal Revenue Code section 170(b)(1)(A)(vi) or section 509(a)(2), to request the organization be treated as a publicly supported organization during an advance ruling period.

IT-IRC sec. 6501(c)(4)

NDC

926

Return by a U.S. Transferor of Property to a Foreign Corporation, Foreign Estate or Trust, or Foreign Partnership

Used to report transfers of property by a U.S. person to a foreign partnership, trust or estate, or corporation, and pay any excise tax due on the transfer.

IT-IRC sec. 1491; Regs. sec. 1.1491-2

DC 32

928

Fuel Bond

Used to post bond for excise tax on fuel and gasoline. Ex-IRC sec. 4101

NDC

940

Employer's Annual Federal Unemployment (FUTA) Tax Return

Used by employers to report Federal unemployment (FUTA) tax. Emp-IRC sec. 6011; IRC Chapter 23; Regs. sec. 31.6011(a)-3; Circular A, Circular E, Circular SS; Separate instructions

DC 40, 39

940-EZ

Employer's Annual Federal Unemployment (FUTA) Tax Return

Used by employers to report Federal unemployment (FUTA) tax. This form is a simplified version of Form 940.

Emp-IRC sec. 6011; IRC Chapter 23; Regs. sec. 31.6011(a)-3; Circular A, Circular E, Circular SS

DC 38

940PR

Planilla Para La Declaración Anual Del Patrono—La Contribución Federal Para el Desempleo (FUTA)

Used by employers in Puerto Rico. A variation of Form 940. Emp-IRC sec. 6011; IRC Chapter 23; Regs. sec. 31.6011(a)-3; Circular PR

DC 40

4 Numerical List

941

Employer's Quarterly Federal Tax Return

Used by employer to report social security and Medicare taxes and income taxes withheld, advance earned income credit (EIC), and back up withholding.

Emp-IRC secs. 3101, 3111, 3402, 3405 and 3406; Regs. secs. 31.6011(a)-1 and 31.6011(a)-4; Circular E

DC 41

Sch. A (Form 941)

Record of Federal Backup Withholding Tax Liability
Used to report backup withholding liability when treated as a separate tax for depositing purposes.

Emp-IRC secs. 3406, 6302; Regs. secs. 31.6302 and 35a.9999-3

DC 35

Sch. B (Form 941)

Supplemental Record of Federal Tax Liability

Used by employers to report employment tax liability by day for eighth-monthly periods in which their tax liability is \$100,000 or more.

Emp-IRC sec. 6302(g)

DC 35

Anexo B (Forma 941 PR)

Registro suplementario de la obligación contributiva federal

Used by employers in Puerto Rico. A variation of Schedule B (Form 941).

Emp-IRC sec. 6302(g)

NDC

941c

Statement to Correct Information Previously Reported on the Employer's Federal Tax Return

Used by employers to correct wages, tips, and tax previously reported.

Emp-IRC secs. 6205 and 6402; Regs. secs. 31.6011(a)-1, 31.6205-1, and 31.6402(a)-2; Circulars A, E, and SS

NDC

941c PR

Planilla Para la Corrección de Información Facilitada Anteriormente En Cumplimiento Con la Ley del Seguro Social

Used by employers in Puerto Rico. A variation of Form 941c. Emp-IRC Chapter 21; Regs. secs. 31.6011(a)-1, 31.6205-1, and 31.6402(a)-2; Circular PR

DC 41

941 E

Quarterly Return of Withheld Federal Income and Medicare Tax

Used by State and local government employers and by other organizations that are not liable for social security taxes. A variation of Form 941.

Emp-IRC secs. 3121(u) and 3402

NDC

941-M

Employer's Monthly Federal Tax Return

Used by employers to report withheld income tax and social security and Medicare taxes (because they have not complied with the requirements for filing quarterly returns, or for paying or depositing taxes reported on quarterly returns).

Emp-IRC sec. 7512; Regs. sec. 31.6011(a)-5

DC 41

PR

Planilla Para la Declaración Trimestral del Patrono—la Contribución Federal al Seguro Social
Used by employers in Puerto Rico. A variation of Form 941, Emp-IRC secs. 3101 and 3111; Regs. sec. 31.6011(a)-1; Circular PR

DC 42

941SS

Employer's Quarterly Federal Tax Return
Used by employers in Virgin Islands, Guam, the Northern Mariana Islands, and American Samoa. A variation of Form 941, Emp-IRC secs. 3101 and 3111; Regs. sec. 31.6011(a)-1; Circular SS

DC 41

942

Employer's Quarterly Tax Return for Household Employees
Used by household employers quarterly to report social security, Medicare, and income taxes withheld from wages of household employees. Emp-IRC secs. 3101 and 3111; Regs. sec. 31.6011(a)-1(a)(3)

DC 42

942PR

Planilla Para La Declaración Trimestral Del Patrono De Empleados Domésticos
Used by household employers in Puerto Rico to report social security taxes withheld from wages of household employees. A variation of Form 942. Emp-IRC secs. 3101 and 3111; Regs. sec. 31.6011(a)-1(a)(3)

DC 42

943

Employer's Annual Tax Return for Agricultural Employees
Used by agricultural employers to report social security, Medicare, and income taxes withheld. Emp-IRC secs. 3101, 3111 and 3402, Regs. sec. 31.6011(a)-1 and 31.6011(a)-4; Circular A

DC 43

943A

Agricultural Employer's Record of Federal Tax Liability
Used by agricultural employers who have a tax liability of \$3,000 or more during any month. Emp-IRC sec. 6302; Regs. sec. 6302(c)-1; Circular A

NDCL

943 PR

Planilla Para la Declaración Anual de la Contribución del Patrono de Empleados Agrícolas
Used by agricultural employers in Puerto Rico. A variation of Form 943. Emp-IRC secs. 3101 and 3111; Regs. sec. 31.6011(a)-1 and 31.6011(a)-4; Circular PR

DC 43

943A-PR

Registro de la Obligación Contributiva del Patrono Agrícola
Used by agricultural employers in Puerto Rico. A variation of Form 943A. Emp-IRC sec. 6302; Regs. sec. 31.6302(c)-1; Circular PR

NDCL

952

Consent to Fix Period of Limitation on Assessment of Income Taxes
Used when complete liquidation of a subsidiary is not accomplished within the tax year in which the first liquidating distribution is made. The receiving corporation is required to file this consent with its return for each tax year which falls wholly or partly within the period of liquidation. IT-IRC sec. 332; Regs. sec. 1.332-4

NDCL

966

Corporate Dissolution or Liquidation
Used (under IRC section 6043(a)) by corporations within 30 days after adoption of resolution or plan of dissolution, or complete or partial liquidation. (An information return.) IT-IRC sec. 6043(a)

DC 78

970

Application To Use LIFO Inventory Method
Used to change to the LIFO inventory method provided by section 472. IT-IRC sec. 472; Regs. sec. 1.472-3

NDCL

972

Consent of Shareholder to Include Specific Amount in Gross Income
Used by shareholders of a corporation who agree to include in their gross income for their taxable year a specific amount as a tax dividend. IT-IRC sec. 565

NDCL

973

Corporation Claim for Deduction for Consent Dividends
Used by corporations that claim a consent dividends deduction. Accompanied by filed consents of shareholders on Form 972. IT-IRC sec. 561

NDCL

976

Claim for Deficiency Dividends Deduction by a Personal Holding Company, Regulated Investment Company, or Real Estate Investment Trust
Used by a personal holding company, regulated investment company, or real estate investment trust to claim a deficiency dividends deduction. IT-IRC secs. 547 and 860; Regs. secs. 1.547-2 (b)(2) and 1.860-2(b)(2)

NDCL

982

Reduction of Tax Attributes Due to Discharge of Indebtedness
Used by a taxpayer to exclude from gross income under section 108 any amount of income attributable to discharge of indebtedness. Also used as a consent of a corporation to adjustment of basis of its property under regulations prescribed under IRC section 1082(a)(2). IT-IRC secs. 108, 1017, and 1082

NDCL



U.S. Individual Income Tax Return

Used by citizens or residents of the United States to report income tax. (Also see Form 1040A and 1040EZ.)

IT-IRC secs. 6012 and 6017; Regs. secs. 1.6012-1 and 1.6017-1; Pub. 17; Separate instructions

Sch. A (Form 1040)

Itemized Deductions

Used to report itemized deductions (medical and dental expense, taxes, contributions, interest, casualty and theft losses, moving expenses, miscellaneous deductions subject to the 2% AGI limit, and other miscellaneous deductions).

IT-IRC secs. 67, 163, 164, 165, 166, 170, 211, 212, 213, and 217; Pub. 17; See the separate instructions for Form 1040.

Sch. B (Form 1040)

Interest and Dividend Income

Used to list gross dividends received and interest income, and to answer questions about foreign accounts and foreign trusts.

IT-IRC secs. 6012, 61 and 116; Pub. 17; See the separate instructions for Form 1040.

Sch. C (Form 1040)

Profit or Loss From Business

Used to figure profit or (loss) from business or profession.

IT-IRC sec. 6017; Regs. sec. 1.6017-1; Pubs. 17 and 334; See the separate instructions for Form 1040.

Sch. D (Form 1040)

Capital Gains and Losses

Used to report details of gain (or loss) from sales or exchanges of capital assets; to figure capital loss carryovers from 1990 to 1991, and to reconcile Forms 1099-B for bartering transactions with amounts reported on the tax return.

IT-IRC secs. 1202-1223, 6045; Pubs. 17 and 334; See the separate instructions for Form 1040.

Sch. D-1 (Form 1040)

Continuation Sheet for Schedule D (Form 1040)

Used to attach to Schedule D (Form 1040) to list additional transactions on lines 1a and 8a.

Sch. E (Form 1040)

Supplemental Income and Loss

Used to report income from rents, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.

IT-IRC secs. 6012 and 6017; Regs. secs. 1.6012-1 and 1.6017-1; Pub. 17; See the separate instructions for Form 1040.

Sch. EIC (Forms 1040 and 1040A)

Earned Income Credit

Used to figure the earned income credit and provide required identifying information for qualifying children.

IT-IRC sec. 32; Pub. 17 and 596

Sch. F (Form 1040)

Profit or Loss From Farming

Used to figure profit or (loss) from farming.

IT-IRC sec. 6012; Regs. sec. 1.61-4; Pub. 225; See the separate instructions for Form 1040.

Sch. R (Form 1040)

Credit for the Elderly or the Disabled

Used to figure credit for the elderly for individuals age 65 or over and for individuals under age 65 who retired on permanent and total disability and received taxable disability income.

IT-IRC sec. 22; Pub. 17 and 524; Separate instructions

Sch. SE (Form 1040)

Self-Employment Tax

Used to figure self-employment tax.

IT-IRC secs. 1401 and 1402; See the separate instructions for Form 1040.

1040A

U.S. Individual Income Tax Return

Used by citizens and residents of the United States to report income tax. (Also see Form 1040 and 1040EZ.)

IT-IRC sec. 6012; Regs. sec. 1.6012-1; Pub. 17; Separate instructions

Sch. 1 (Form 1040A)

Interest and Dividend Income for Form 1040A

Filers

Part I is used by Form 1040A filers to report interest income (if more than \$400) and for claiming the exclusion of interest from series EE savings bonds issued after 1989. Part II is used by Form 1040A filers to report dividends received (if more than \$400).

IT-IRC sec. 61; Pub. 17

Sch. 2 (Form 1040A)

Child and Dependent Care Expenses for Form

1040A Filers

Used by Form 1040A filers to figure the credit for child and dependent care expenses and/or the exclusion of employer-provided dependent care benefits.

IT-IRC secs. 21 and 129; Regs. sec. 1.44A-1; Pub. 17 and 503

Sch. 3 (Form 1040A)

Credit for the Elderly or the Disabled for Form

1040A Filers

Used by Form 1040A filers to figure the credit for the elderly (65 yrs of age or older) or the disabled (under 65 who retired on permanent disability and received taxable disability benefits).

IT-IRC sec. 22, Pub. 17 and 524; Separate instructions

1040C

U.S. Departing Alien Income Tax Return

Used by aliens who intend to depart from the U.S., to report income received, or expected to be received for the entire taxable year, determined as nearly as possible by the date of intended departure. (Also see Form 2063.)

IT-IRC sec. 6851; Regs. sec. 1.6851-2; Pub. 519; Separate instructions

1040-ES

Estimated Tax for Individuals

Used to pay income tax (including self-employment tax and alternative minimum tax) due (the tax that is more than the tax withheld from wages, salaries, and other payments for personal services). It is not required unless the total tax is more than withholding (if any) by \$500 or more.

IT-IRC sec. 6654

1040-ES (Español)

Contribución Federal Estimada Del Trabajo Por Cuenta Propia—Puerto Rico

Used in Puerto Rico. The payment vouchers are provided for payment of self-employment tax on a current basis.
IT-IRC sec. 6654

1040-ES (NR)

U.S. Estimated Tax for Nonresident Alien Individuals

Used by nonresident aliens to pay any income tax due in excess of the tax withheld. It is not required unless the total tax exceeds withholding (if any) by \$500 or more.
IT-IRC sec. 6654

1040EZ

Income Tax Return for Single Filers With No Dependents

Used by citizens & residents of the United States to report income tax. (Also see Form 1040 and Form 1040A.)
IT-IRC sec. 6012; Reg. sec. 1.6012-1; Pub. 17; Separate instructions

1040NR

U.S. Nonresident Alien Income Tax Return

Used by all nonresident alien individuals, whether or not engaged in a trade or business within the United States, who file a U.S. tax return. Also used as required for filing nonresident alien fiduciary (estate and trusts) returns.
IT-IRC secs. 871 and 6012; Pub. 519; Separate instructions

1040-PR

Planilla Para La Declaración De La Contribución Federal Sobre El Trabajo Por Cuenta Propia—Puerto Rico

Used in Puerto Rico to compute self-employment tax in accordance with IRC Chapter 2 of Subtitle A, and to provide proper credit to taxpayer's social security account.
IT-IRC secs. 6017 and 7651; Regs. sec. 1.6017-1; Circular PR

1040SS

U.S. Self-Employment Tax Return—Virgin Islands, Guam, American Samoa and the Commonwealth of the Northern Mariana Islands

Used to compute self-employment tax in accordance with IRC Chapter 2 of Subtitle A, and to provide proper credit to taxpayer's social security account.
IT-IRC secs. 6017 and 7651; Regs. sec. 1.6017-1; Circular SS

1040X

Amended U.S. Individual Income Tax Return

Used to claim refund of income taxes, pay additional income taxes, or designate dollar(s) to a Presidential election campaign fund.
IT-IRC secs. 6402, 6404, 6511, and 6096; Separate instructions

1041

U.S. Fiduciary Income Tax Return

Used by fiduciary with respect to the estate or trust to report income tax.
IT-IRC sec. 6012; Regs. secs. 1.6011-4, 1.6012-3(a), and 1.6011-1. Separate instructions

Sch. D (Form 1041)

Capital Gains and Losses

Used to report details of gain (or loss) from sales or exchanges of capital assets.
IT-IRC sec. 6012; Regs. sec. 1.6012-3(a)

Sch. J (Form 1041)

Trust Allocation of an Accumulation Distribution (Under IRC section 665)

Used by domestic complex trusts to report accumulation distributions.
IT-IRC secs. 665, 666, and 667

Sch. K-1 (Form 1041)

Beneficiary's Share of Income, Deductions, Credits, etc.

Used to report each beneficiary's share of the income, deductions, credits, and alternative minimum taxable income from the estate or trust.
IT-IRC sec. 6012; Regs. secs. 1.6012-3(a)

1041-A

U.S. Information Return—Trust Accumulation of Charitable Amounts

Used by a trust that claims a contribution deduction under IRC section 642(c), or by a trust described in Code section 4947(a)(2). (An information return.)
IT-IRC secs. 6034 and 6104; Regs. sec. 1.6034-1

1041-ES

Estimated Income Tax for Fiduciaries

Used to figure and pay estimated tax for fiduciaries.
IT-IRC sec. 6654

1041-T

Allocation of Estimated Tax Payments to Beneficiaries

Used by an estate or trust to make an election under section 643(g) to allocate an estimated tax payment to beneficiaries.
IT-IRC sec. 643(g)

1042

Annual Withholding Tax Return for U.S. Source Income of Foreign Persons

Used by withholding agents to report tax withheld at source on certain income paid to nonresident aliens, foreign partnerships, or foreign corporations not engaged in a trade or business in the U.S.
IT-IRC secs. 1441, 1442, and 1461; Regs. secs. 1.1441-1 and 1.1461-2(b). Separate instructions



Foreign Person's U.S. Source Income Subject to Withholding

Used by a withholding agent to report certain income and tax withheld at source for foreign payees. (An information return.) IT-IRC sec. 1461; Regs. sec. 1.1461-2(c); Separate instructions

DC 66

1045 Application for Tentative Refund

Used by taxpayers (other than corporations) to apply for a tentative refund from the carryback of a net operating loss, unused general business credit, or overpayment of tax due to a claim of right adjustment under section 1341(b)(1). IT-IRC sec. 6411; Regs. sec. 1.6411-1; Separate instruction

NDCL

1065 U.S. Partnership Return of Income

Used by partnerships as an information return. IT-IRC sec. 6031 and 6698; Regs. secs. 1.761-1(a), 1.6031-1, and 1.6033-1(a)(5); Separate instructions

DC 65

Sch. D (Form 1065) Capital Gains and Losses

Used to show partnership's capital gains and losses. IT-IRC 6031

NDCL

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

Used to show partner's share of income, credits, deductions, etc. IT-IRC secs. 702 and 6031; Separate instructions

NDCL

1066 U.S. Real Estate Mortgage Investment Conduit Income Tax Return

Used to report income, deductions, gains and losses, and the tax on net income from prohibited transactions, of a real estate mortgage investment conduit (REMIC). IT-IRC secs. 860D and 860F(e); Separate instructions

DC 60

Sch. Q (Form 1066) Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation

Used to show residual interest holder's shares of taxable income (or net loss), excess inclusion, and section 212 expenses. IT-IRC sec. 860G(c)

NDCL

1078 Certificate of Alien Claiming Residence in the United States

Used by an alien claiming residence in the U.S., for income tax purposes. Filed with the withholding agent. IT-IRC secs. 871 and 1441; Regs. secs. 1.1441-5 and 1.871-3, 4

NDCL

1096 Annual Summary and Transmittal of U.S. Information Returns

Used to summarize and transmit Forms W-2G, 1099-A, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, 1099-R, 1099-S, and 5498 (IT-IRC secs. 4080, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, and 6050N)

DC 69

1098 Mortgage Interest Statement

Used to report \$600 or more of mortgage interest (including points) from an individual in a trade or business. IT-IRC sec. 6050H; Regs. sec. 1.6050H-2; See the separate instructions for Forms 1099, 1098, 5498, and W-2G

DC 81

1099-A Acquisition or Abandonment of Secured Property

Used by lenders to report acquisitions by such lenders or abandonments of property that secures a loan. IT-IRC sec. 6050J; Temp. Regs. sec. 1.6050J-1T; See the separate instructions for Forms 1099, 1098, 5498, and W-2G.

DC 80

1099-B Proceeds From Broker and Barter Exchange Transactions

Used by a broker to report gross proceeds from the sale or redemption of securities, commodities or regulated futures contracts, or by a barter exchange to report the exchange of goods or services. IT-IRC sec. 6045; Regs. sec. 1.6045-1; See the separate instructions for Forms 1099, 1098, 5498, and W-2G.

DC 79

1099-DIV Dividends and Distributions

Used to report dividends and distributions. IT-IRC secs. 6042 and 6043; Regs. secs. 1.6042-2 and 1.6043-2; See the separate instructions for Forms 1099, 1098, 5498, and W-2G.

DC 91

1099-G Certain Government Payments

Used to report government payments such as unemployment compensation, state and local income tax refunds, credits, or offsets, discharges of indebtedness by the Federal Government, taxable grants, and subsidy payments from the Department of Agriculture.

IT-IRC secs. 6041, 6050B, 6050D and 6050E; Regs. secs. 1.6041-1, 1.6050B-1, 1.6050D-1 and 1.6050E-1; See the separate instructions for Forms 1099, 1098, 5498, and W-2G.

DC 86

1099-INT Interest Income

Used to report interest income. IT-IRC secs. 6041 and 6049; Regs. secs. 1.6041-1, 1.6049-4, and Temp. Regs. sec. 1.6049-7T; See the separate instructions for Forms 1099, 1098, 5498, and W-2G.

DC 92

9-MISC

Miscellaneous Income

Used to report rents, royalties, prizes and awards, fishing boat payments, payments by health, accident and sickness insurers to physicians or other health service providers, fees, commissions or other compensation for services rendered in the course of the payer's business when the recipient is not treated as an employee, direct sales of \$5,000 or more of consumer products for resale, substitute payments by brokers in lieu of dividends or tax-exempt interest, and crop insurance proceeds. IT-IRC secs. 6041, 6041A, 6045(d), 6050A and 6050N; Regs. secs. 1.6041-1, 1.6045-2, and 1.6050A-1; See the separate instructions for Forms 1099, 1098, 5498, and W-2G.

1099-OID

Original Issue Discount

Used to report original issue discount. IT-IRC sec. 6049; Regs. sec. 1.6049-4; Temp. Regs. secs. 1.6049-5T and 1.6049-7T; See the separate instructions for Forms 1099, 1098, 5498, and W-2G.

1099-PATR

Taxable Distributions Received From Cooperatives

Used to report patronage dividends. IT-IRC sec. 6044; Regs. sec. 1.6044-2; See the separate instructions for Forms 1099, 1098, 5498, and W-2G.

1099-R

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

Used to report distributions from profit-sharing, retirement plans and individual retirement arrangements, and certain surrenders of insurance contracts. Replaces Form W-2P. IT-IRC secs. 402, 408, and 6047; Temp. Regs. sec. 35.3405-1; Regs. secs. 1.408-7 and 1.6047-1; See the separate instructions for Forms 1099, 1098, 5498, and W-2G.

1099-S

Proceeds From Real Estate Transactions

Used by the person required to report gross proceeds from real estate transactions. IT-IRC sec. 6045(e); Regs. sec. 1.6045-4; See the separate instructions for Forms 1099, 1098, 5498, and W-2G.

1116

Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual)

Used to figure the foreign tax credit claimed for the amount of any income, war profits, and excess profits tax paid or accrued during the taxable year to any foreign country or U.S. possession. IT-IRC secs. 27, 901, and 904; Pub. 514; Separate instructions

1118

Foreign Tax Credit—Corporations

Used to support the amount of foreign tax credit claimed on corporation income tax returns. IT-IRC secs. 901 through 906; Separate instructions

10 Numerical List

Sch. I (Form 1118)

Reduction of Oil and Gas Extraction Taxes

Used to compute the section 907(a) reduction for a corporation that is claiming a foreign tax credit with respect to any income taxes paid, accrued, or deemed to have been paid during the tax year with respect to foreign oil and gas extraction income. IT-IRC sec. 907

Sch. J (Form 1118)

Separate Limitation Loss Allocations and Other Adjustments Necessary to Determine Numerators of Limitation Fractions, Year-End Recharacterization Balances and Overall Foreign Loss Account Balances

Used to show the adjustments to separate limitation income or losses in determining the numerators of the limitation fractions for each separate limitation; the year-end balances of separate limitation losses that were allocated among other separate limitations (in the current year or in prior years) that have yet to be recharacterized; and the balances in the overall foreign loss accounts at the beginning of the tax year, any adjustments to the account balances, and the balances in the overall foreign loss accounts at the end of the tax year. IT-IRC sec. 904(f)

1120

U.S. Corporation Income Tax Return

Used by a corporation to report income tax. (Also see Form 1120-A.) IT-IRC sec. 6012; Regs. secs. 1.1502-75(h), and 1.6012-2; Separate instructions

Sch. D (Form 1120)

Capital Gains and Losses

Used with Forms 1120, 1120-A, 1120-DF, 1120-IC-DISC, 1120F, 1120-FSC, 1120-H, 1120L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 990-C and certain Forms 990-T to report details of gain (or loss) from sales or exchanges of capital assets. IT-IRC secs. 1201 and 1231

Sch. PH (Form 1120)

U.S. Personal Holding Company Tax

Used to figure personal holding company tax; filed with the income tax return of every personal holding company. IT-IRC secs. 541, 6012, and 6501(f); Separate instructions

1120-A

U.S. Corporation Short-Form Income Tax Return

Used by a corporation to report income tax. IT-IRC sec. 6012; Regs. sec. 1.6012-2; Separate instructions

1120-DF

U.S. Income Tax Return for Designated Settlement Funds (Under section 468B)

Used by designated settlement funds to report contributions received, income earned, the administration expenses of operating the fund, and the tax on its investment income. IT-IRC secs. 468B and 6012; Separate instructions



U.S. Income Tax Return of a Foreign Corporation
 Used by foreign corporations to report income tax.
 IT-IRC secs. 881, 882, 884, 887, and 6012; Separate instructions

1120-FSC

U.S. Income Tax Return of a Foreign Sales Corporation

Used by foreign sales corporations to report income tax.
 IT-IRC secs. 922, 6011(c), and 6012; Separate instructions

Sch. P (Form 1120-FSC)

Transfer Price or Commission

Used to compute transfer price or commission under IRC sections 925(a)(1) and (2).
 IT-IRC sec. 6011(c)

1120-H

U.S. Income Tax Return for Homeowners Associations

Used by homeowner associations to report income tax. (An annual return.)
 IT-IRC sec. 528 and Reg. sec. 1.528-8

1120-IC-DISC

Interest Charge Domestic International Sales Corporation Return

Used by domestic corporations that make the election under IRC section 992(b) to be a domestic international sales corporation.
 IT-IRC secs. 6011(c) and 6072(b); Separate instructions

Sch. K (Form 1120-IC-DISC)

Shareholder's Statement of IC-DISC Distributions

Used to report deemed and actual distributions from an IC-DISC to shareholders and to report deferred DISC income and certain other information to shareholders.
 IT-IRC secs. 6011(c)

Sch. P (Form 1120-IC-DISC)

Inter-Company Transfer Price or Commission

Used to compute inter-company transfer prices or commissions under IRC section 994(a)(1) and (2).
 IT-IRC secs. 6011(c)

Sch. Q (Form 1120-IC-DISC)

Borrower's Certificate of Compliance with the Rules for Producer's Loans

Used by an IC-DISC to establish that the borrower is in compliance with the rules for producer's loans.
 IT-Regs. sec. 1.993-4(d)

1120L

U.S. Life Insurance Company Income Tax Return

Used by life insurance companies to report income tax.
 IT-IRC secs. 801 and 6012; Reg. sec. 1.6012-2; Separate instructions

1120-ND

Return for Nuclear Decommissioning Funds and Certain Related Persons

Used by nuclear decommissioning funds to report income, expenses, transfers of funds to the public utility that created it and to figure the taxes on income plus penalty taxes on trustees and certain disqualified persons.
 IT-IRC sec. 468A; Separate instructions

1120-PC

U.S. Property and Casualty Insurance Company Income Tax Return

Used by nonlife insurance companies to report income tax.
 IT-IRC secs. 831 and 6012; Separate instructions

1120-POL

U.S. Income Tax Return for Certain Political Organizations.

Used by certain political organizations to report income tax.
 IT-IRC secs. 527 and Regs. sec. 1.6012-6(b)

1120-REIT

U.S. Income Tax Return for Real Estate Investment Trusts

Used by real estate investment trusts to report income tax.
 IT-IRC secs. 856 and 6012; Separate instructions

1120-RIC

U.S. Income Tax Return for Regulated Investment Companies

Used by regulated investment companies to report income tax.
 IT-IRC secs. 851 and 6012; Separate instructions

1120S

U.S. Income Tax Return for an S Corporation

Used by S corporations that have made the election prescribed by IRC section 1362.
 IT-IRC sec. 6037; IRC Subchapter S; Regs. sec. 1.6037-1; Separate instructions

Sch. D (Form 1120S)

Capital Gains and Losses and Built-in Gains

Used by corporations that have made the election prescribed by IRC section 1362. Sch. D is used to report details of gains (and losses) from sales, exchanges or distribution of capital assets and to figure the tax imposed on certain capital gains and certain built-in gains.

IT-IRC secs. 1201 and 1231; and IRC Subchapter S; Separate instructions

Sch. K-1 (Form 1120S)

Shareholder's Share of Income, Credits, Deductions, Etc.

Used to show shareholder's share of income, credits, deductions, etc. A copy is filed with Form 1120S, a copy is for S corporation records, and a copy is given to each shareholder along with the separate shareholders' instructions.

IT-IRC sec. 6037; Separate instructions



1120S
Estimated Tax
 Used by corporations to figure estimated tax liability. Corporations should accept for their records.

IRC sec. 6655

16, 20

1120X
Amended U.S. Corporation Income Tax Return
 Used by corporations to amend a previously filed Form 1120 or Form 1120-A.

Regs. sec. 301.6402-3

10, 54, 20, 32

1122
Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return
 Used as the authorization and consent of a subsidiary corporation to be included in a consolidated income tax return.

IRC sec. 1502; Regs. sec. 1.1502-75(h)

NC

1128
Application to Adopt, Change, or Retain a Tax Year
 Used to obtain approval of a change, adoption, or retention of a tax year.

IRC sec. 442; Regs. secs. 1.442-1(b) and 1.1502-76; Separate instructions

NC

1138
Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback

Used by a corporation expecting a net operating loss carryback to request an extension of time for payment of taxes.

IRC sec. 6164

NC

1139
Corporation Application for Tentative Refund
 Used by corporations to apply for a tentative refund from the carryback of a net operating loss, net capital loss, unused general business credit, or overpayment of tax due to a claim or credit adjustment under section 1341(b)(1).

IRC sec. 6411

84

1310
Statement of Person Claiming Refund Due a Deceased Taxpayer
 Used by claimant to secure payment of refund on behalf of a deceased taxpayer.

IRC sec. 6402; Regs. sec. 301.6402-2(e); Pubs. 17 and 559

NC

2 Numerical List

2031
Export Identification Certificate
 Used by the shipper or bill of lading issuer to certify liability for the payment of tax for a period of 90 days from the date of shipment from the point of origin. The original is filed with the carrier at time of payment of the transportation charges and the duplicate is retained with the shipping papers for a period of 90 days from the last day of the month during which the shipment was made from the point of origin. May also be used as a blanket exemption certificate, with approval of District Director.

Exp. IRB sec. 4271 and 4272; Temp. Regs. Part 154.2-1

2032
Contract Coverage Under Title II of the Social Security Act
 Used to make an agreement pursuant to IRC section 3121(l), Emp-IRC sec. 3121(l), Regs. sec. 36.3121(l)(1)-1

NC

2068
U.S. Departing Alien Income Tax Statement
 Used by a resident alien who has not received a termination assessment, or a nonresident alien who has no taxable income from United States sources.

IT-IRC sec. 6051(d); Regs. sec. 1.5851-2; Rev. Rul. 55-468; O.B. 1955-2, 501; Pub. 519

NC

2106
Employee Business Expenses
 Used by employees to support deductions for business expenses.

IT-IRC secs. 62, 162 and 274; Instructions for Form 1040; Pub. 463; Separate instructions

NC

2119
Sale of Your Home
 Used by individuals who sold their main home whether or not they bought another one. Also used by individuals 55 or over who elect to exclude gain on the sale of their main home.

IT-IRC secs. 121 and 1034; Pub. 17; Separate instructions

NC

2120
Multiple Support Declaration
 Used as a statement disclaiming as a dependent an individual to whose support the taxpayer and others have contributed.

IT-IRC sec. 152(c); Regs. sec. 1.152-3(c); Pub. 17

NC

2210
Underpayment of Estimated Tax by Individuals and Fiduciaries
 Used by individuals and fiduciaries to determine if they paid enough estimated tax. The form is also used to compute the penalty for underpayment of estimated tax.

IT-IRC sec. 6654; Regs. secs. 1.6654-1 and 1.6654-2; Separate instructions

NC

2220

Underpayment of Estimated Tax by Farmers and Fishermen

Used by qualified farmers and fishermen to determine if they paid enough estimated tax. Used only by individuals whose gross income from farming or fishing is at least two-thirds of their gross annual income. (All other individuals should use Form 2210.) The form is also used to compute the penalty for underpayment of estimated tax.
IT-IRC sec. 6654; Reg. secs. 1.6654-1 and 1.6654-2

NC

2220

Underpayment of Estimated Tax by Corporations

Used by corporations (including S corporations) to determine if they paid enough estimated tax. The form is also used to compute the penalty for underpayment of estimated tax.
IT-IRC sec. 6655; Separate instructions

NC

2290

Heavy Vehicle Use Tax Return

Used to report tax due on use of any highway motor vehicle which falls within one of the categories shown in the tax computation schedule on the form or meets certain weight limitations.
Ex-IRC sec. 4481; Regs. sec. 41.6011(a)-1(a)

95

2350

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

Used by U.S. citizens and certain resident aliens abroad, who expect to qualify for special tax treatment to obtain an extension of time for filing an income tax return.
IT-IRC secs. 911 and 6081; Regs. sec. temporary 5b.911-6(b), 1.911-7(c), and 1.6081-2; Pub. 54

77

2438

Regulated Investment Company Undistributed Capital Gains Tax Return

Used to report tax payable on or before 30th day after close of company's taxable year. A copy is filed with Form 1120-RIC. (An annual return.)
IT-IRC sec. 852(b)(3); Regs. sec. 1.852-9

86

2439

Notice to Shareholder of Undistributed Long-Term Capital Gains

Used as an annual statement to be distributed to shareholders of a regulated investment company. (Copy to be attached to Form 1120-RIC.)
IT-IRC sec. 852(b)(3)(D)(i); Regs. sec. 1.852-9

NC

2441

Child and Dependent Care Expenses

Used to figure the credit for child and dependent care expenses and/or the exclusion of employer-provided dependent care benefits. (To be attached to Form 1040.)
IT-IRC sec. 21 & 129; Regs. sec. 1.44A-1; Pubs. 17 and 503; Separate instructions

NC

2553

Election by A Small Business Corporation
Used by qualifying small business corporations to make the election prescribed by IRC section 1362.
IT-IRC sec. 1362; Separate instructions

53

2555

Foreign Earned Income

Used by U.S. citizens and resident aliens who qualify for the foreign earned income exclusion and/or the housing exclusion or deduction. (To be filed with Form 1040.)
IT-IRC secs. 911 and 6012(c); Regs. secs. 1.911-1 and 1.6012-1; Pub. 54; Separate instructions

NC

2670

Credit or Refund—Exemption Certificate for Use by a Nonprofit Educational Organization

Used by certain nonprofit educational organizations to support a claim for credit or refund to the person who paid the manufacturers excise tax, or the exemption of these sales from the special fuels tax under IRC Chapter 31.
Ex-IRC secs. 4041, 4221, and 6416; Regs. sec. 48.4221-6

NC

2688

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

Used to apply for an extension of time to file Form 1040.
IT-IRC sec. 6081; Regs. sec. 1.6081-1(b)(5); T.D.6436

77

2758

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

Used to apply for an extension of time to file certain returns listed on the form. A separate Form 2758 must be filed for each return.
IT-IRC sec. 6081; Regs. sec. 1.6081-1(b)

04, 17, 77

2848

Power of Attorney and Declaration of Representative

Used as an authorization for one person to act for another in any tax matter (except alcohol & tobacco taxes and firearms activities).
IT-Title 26, CFR, Part 601

NC

3115

Application For Change in Accounting Method

Used to secure approval for change in accounting method.
IT-IRC sec. 446(e); Regs. sec. 1.446-1(e); Separate instructions

NC

3206

Information Statement by United Kingdom Withholding Agents Paying Dividends From United States Corporations to Residents of the U.S. and Certain Treaty Countries

Used to report dividends paid by U.S. corporations to beneficial owners of dividends paid through United Kingdom nominees. Used when the beneficial owners are residents of countries other than United Kingdom with which the U.S. has a tax treaty providing for reduced withholding rates on dividends.
IT secs. 7.507 and 7.508 of T.D. 5532

NC

33
Investment Credit

Used by individuals, estates, trusts, and corporations claiming an investment credit made up of the rehabilitation, energy and reforestation credits. Also see Form 3800.
IT-IRC secs. 38, 46, 47, 48, and 50; Separate instructions

NC
3491

Consumer Cooperative Exemption Application

Used by certain consumer cooperatives that are primarily engaged in retail sales of goods or services generally for personal, living or family use to apply for exemption from filing Form 1099-PATR.

IT-IRC sec. 6044(c); Regs. sec. 1.6044-4

NC
3520

U.S. Information Return—Creation of or Transfers to Certain Foreign Trusts

Used by a grantor in the case of an inter vivos trust, a fiduciary of an estate in the case of a testamentary trust, or a transferor to report the creation of any foreign trust by a U.S. person or the transfer of any money or property to a foreign trust by a U.S. person.

IT-IRC sec. 6048; Regs. secs. 16.3-1 and 301.6048-1

76
3520-A

Annual Return of Foreign Trust with U.S. Beneficiaries

Used to report the operation of foreign trust that has U.S. beneficiaries.

IT-IRC sec. 6048

NC
3800

General Business Credit

Used to summarize the credits that make up the general business credit to determine the tax liability limitation of the credits for the year. Included are any carryback or carryover of the credits.

IT-IRC secs. 38 and 39; Separate instructions

NC
3903

Moving Expenses

Used to figure the deduction for expenses incurred from an employment-related move to a new location in the United States or its possessions.

IT-IRC sec. 217; Regs. sec. 1.217; Pub. 521; Separate instructions

NC
3903F

Foreign Moving Expenses

Used by U.S. citizens or resident aliens moving to a new principal workplace outside the United States or its possessions.

IT-IRC 217(h); Pub. 521; Separate instructions

NC
4029

Application for Exemption from Social Security Taxes and Waiver of Benefits

Used by members of qualified religious groups to claim exemption from social security taxes.

IT-IRC sec. 1402(g)

14 Numerical List

4070

Employee's Report of Tips to Employer

Used by employees to report tips to employers. Available only in Publication 1244

Emp-IRC sec. 3102(c); Regs. sec. 31.6053-1(b)(2)

NC
4070-A

Employee's Daily Record of Tips

Used by employees to keep a daily record of tips received. Available only in Publication 1244

Emp-IRC sec. 3102(c); Regs. sec. 31.6053-4

NC
4070PR

Informe al Patrono de Propinas Recibidas por el Empleado

Used by employees in Puerto Rico. A variation of Form 4070. Available only in Publication 1244PR

Emp-IRC sec. 3102(c); Regs. sec. 31.6053-1(b)(2)

NC
4070A-PR

Registro Diario de Propinas Recibidas por el Empleado

Used by employees in Puerto Rico. A variation of Form 4070-A. Available only in Publication 1244PR

Emp-IRC sec. 3102(c); Regs. sec. 31.6053-4

NC
4136

Credit for Federal Tax on Fuels

Used by individuals, estates, trusts, or corporations, including S corporations and domestic international sales corporations, to claim credit for Federal excise tax on the number of gallons of fuels used for exempt purposes. Also used to claim the one-time credit allowed owners of qualified diesel-powered highway vehicles.

Ex-IRC secs. 34, 4041, 4081, 4091, 6420, 6421, and 6427

NC
4137

Social Security and Medicare Taxes on Unreported Tip Income

Used by employees who received tips subject to social security and Medicare taxes but failed to report them to employer and to report any unreported allocated tips shown on the Form W-2. IT/Emp-IRC sec. 3102; Regs. sec. 31.3102-3(d) and 31.6011(a)-1(d)

NC
4224

Exemption From Withholding of Tax on Income Effectively Connected With the Conduct of a Trade or Business in the United States

Used to secure, at the time of payment, the benefit of exemption from withholding of the tax on certain income for nonresident alien individuals and fiduciaries, foreign partnerships, and foreign corporations.

IT-IRC secs. 1441 and 1442; Regs. sec. 1.1441-4

NC
4255

Recapture of Investment Credit

Used by individuals, estates, trusts, or corporations to figure the increase in tax if regular, rehabilitation, or energy property was disposed of or ceased to qualify before the end of the property's class life or life years used to figure the credit.

IT-IRC sec. 50

NC

403
Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners

Used by members of qualified religious groups to claim exemption from tax on self-employment income.
IT-IRC sec. 1402(e)

NC

4461 Application for Approval of Master or Prototype Defined Contribution Plan

Used by employers who want an opinion letter for approval of form of a master or prototype plan.
IT-IRC secs. 401(a), and 501(a)

61

4461-A Application for Approval of Master or Prototype Defined Benefit Plan

Used by employers who want an opinion letter for approval of form of a master or prototype plan.
IT-IRC secs. 401(a) and 501(a)

62

4461-B Application of Master or Prototype Plan, or Regional Prototype Plan Mass Submitter Adopting Sponsor

Used by mass submitters who want approval on a plan of adopting sponsoring organization or sponsor.
IT-IRC secs. 401(a) and 501(a)

NC

4466 Corporation Application for Quick Refund of Overpayment of Estimated Tax

Used to apply for a "quick" refund of overpaid estimated tax. (Must be filed before the regular tax return is filed.)
IT-IRC sec. 6425; Regs. sec. 1.6425-1(b)

45

4506 Request for Copy of Tax Form

Used by a taxpayer or authorized representative to request a copy of a tax return or Forms W-2 that were filed with the return.
IT-Regs. sec. 601.702

NC

4506-A Request for Public Inspection or Copy of Exempt Organization Tax Form

Used by a third-party to request a copy of an exempt organization tax form or to inspect the form at an IRS office.
IT-IRC sec. 6104(b)

NC

4562 Depreciation and Amortization

Used by individuals, estates, trusts, partnerships, and corporations to claim depreciation and amortization; to make a section 179 election; and to substantiate depreciation deductions for automobiles and other listed property.
IT-IRC secs. 167, 168, 179 and 280F; Separate instructions

NC

4563

Exclusion of Income for Bona Fide Residents of American Samoa

Used by bona fide residents of American Samoa to exclude income from sources in American Samoa, Guam, and the Commonwealth of the Northern Mariana Islands, to the extent specified in IRC section 931.
IT-IRC sec. 931; Regs. sec. 1.931-1; Pub. 570

NC

4626

Alternative Minimum Tax—Corporations

Used by corporations to figure alternative minimum tax and environmental tax.
IT-IRC secs. 55, 56, 57, 58, 59, and 291; Separate instructions

10

4684

Casualties and Thefts

Used by all taxpayers to figure gains or losses resulting from casualties and thefts.
IT-IRC sec. 165; Separate instructions

NC

4720

Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the Internal Revenue Code

Used by charities and other persons to compute certain excise taxes which may be due under IRC Chapters 41 and 42.
Ex-IRC secs. 4911, 4912, 4941, 4942, 4943, 4944, 4945, and 4955; Separate instructions

11

4768

Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes

Used to apply for estate tax extensions in certain cases.
E&G-IRC secs. 6081 and 6161; Regs. secs. 20.6081-1 and 20.6161-1

17

4782

Employee Moving Expense Information

Used by employers to show the amount of any reimbursement or payment made to an employee, a third party for the employee's benefit, or the value of services furnished in-kind, for moving expenses during the calendar year.
IT-IRC secs. 82 and 217; Regs. sec. 31.6051-1(e)

NC

4789

Currency Transaction Report

Used by financial institutions to report deposit, withdrawal, exchange of currency, or other payment or transfer, by, through, or to such financial institution which involves currency transactions of more than \$10,000.
P.L.91-508; Treasury Regs. (31CFR103)

89

3 Sales of Business Property

Used to report details of gain (or loss) from sales, exchanges, or involuntary conversions (from other than casualty and theft) of noncapital assets and involuntary conversions (other than casualty and theft) of capital assets, held in connection with a trade or business or a transaction entered into for profit. Also used to compute recapture amounts under sections 179 and 280F when the business use of section 179 or 280F property drops to 50% or less.

IT-IRC secs. 1231, 1245, 1250, 1252, 1254, and 1255;
IT-IRC secs. 1202, 1211, and 1212; Separate instructions

NC

4835

Farm Rental Income and Expenses

Used by landowner (or sublessor) to report farm rental income based on crops or livestock produced by the tenant where the landowner (or sublessor) does not materially participate in the operation or management of the farm. (Also see Schedule F (Form 1040).)

IT-IRC sec. 61

NC

4868

Extension of Time to File U.S. Individual Income Tax Return

Used to apply for an automatic 4-month extension of time to file Form 1040.

IT-IRC sec. 6081; Regs. sec. 1.6081-4; TD 7885

17, 77

4876-A

Election To Be Treated as an Interest Charge DISC

Used by a qualifying corporation that wishes to be treated as an Interest Charge Domestic International Sales Corporation (Interest Charge DISC).

IT-Regs. sec. 1.921

NC

4952

Investment Interest Expense Deduction

Used by an individual, estate, or trust to figure the limitation on the deduction for interest expense on borrowed funds allocable to property held for investment.

IT-IRC sec. 163(d)

NC

4970

Tax on Accumulation Distribution of Trusts

Used by a beneficiary of a domestic or foreign trust to figure the tax attributable to an accumulation distribution.

IT-IRC sec. 667

NC

4972

Tax on Lump-Sum Distributions

Used to determine the income tax on the income portion of lump-sum distributions.

IT-IRC sec. 402(e); Separate instructions

NC

16 Numerical List

5074

Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI)

Used as an attachment to Form 1040 filed by an individual who reports adjusted gross income of \$50,000 or more, with gross income of \$5,000 or more from Guam or CNMI sources. IT-IRC sec. 935; Regs. sec. 301.7654-1(d)

NC

5213

Election to Postpone Determination as to whether the Presumption that an Activity is Engaged in for Profit Applies

Used by individuals, trusts, estates, and S corporations to postpone a determination as to whether an activity is engaged in for profit.

IT-IRC sec. 183(e)

NC

5227

Split-Interest Trust Information Return

Used by section 4947(a)(2) trusts to determine whether the trust is treated as a private foundation, and subject to excise taxes under Chapter 42.

Ex-IRC sec. 6011; Separate instructions

83

5300

Application for Determination for Employee Benefit Plan

Used to request a determination letter as to the qualification of a defined benefit or a defined contribution plan, and the exempt status of any related trust.

IT-IRC sec. 401(a); Separate instructions

52

5302

Employee Census

Used as a schedule of the 25 highest paid participants of a deferred compensation plan, which is attached to Forms 5300, 5303, 5307, and 6406 (where applicable).

IT-IRC sec. 401(a)

NC

5303

Application for Determination for Collectively Bargained Plan

Used to request a determination letter as to the qualification of a collectively bargained plan. Also used by multiemployer plans covered by PBGC insurance to request a determination letter regarding termination.

IT-IRC sec. 401(a); Separate instructions

03

5305

Individual Retirement Trust Account

Used as an agreement between an individual and the individual's trustee for the establishment of an individual retirement account.

IT-IRC sec. 408(a)

NC

5305-A

Individual Retirement Custodial Account

Used as an agreement between an individual and the individual's custodian for the establishment of an individual retirement account.

IT-IRC sec. 408(a)

NC

5300-SEP**Simplified Employee Pension—Individual Retirement Accounts Contribution Agreement**

Used as an agreement between an employer and his or her employees to establish a Simplified Employee Pension.
IT-IRC 408(k)

5305-A-SEP**Salary Reduction and Other Elective Simplified Employee Pension - Individual Retirement Accounts Contribution Agreement**

Used as an agreement between an employer and his or her employees to establish a Simplified Employee Pension with an elective deferral.

IT-IRC sec. 408(k)(6) *NC*

5306**Application for Approval of Prototype or Employer Sponsored Individual Retirement Account**

Used by banks, savings and loan associations, federally insured credit unions, and such other persons approved by the Internal Revenue Service to act as trustee or custodian, insurance companies, regulated investment companies and trade or professional societies or associations, to get the approval as to form of a trust or annuity contract which is to be used for individual retirement accounts or annuities. Also to be used by employees, labor unions and other employee associations that want approval of a trust which is to be used for individual retirement accounts.

IT-IRC sec. 408(a), (b) or (c)

5306-SEP**Application for Approval of Prototype Simplified Employee Pension—SEP**

Used by program sponsors who want to get IRS approval of their prototype simplified employee pension (SEP) agreements.

IT-IRC sec. 408

5307**Application for Determination for Adopters of Master or Prototype, Regional Prototype or Volume Submitter Plans**

Used to request a determination letter as to the qualification of a defined benefit or defined contribution plan (the form of which has been previously approved) other than a collectively bargained plan.

IT-IRC sec. 401(a); Separate instructions

5308**Request for Change in Plan/Trust Year**

Used by employer or plan administrators to request approval of change in a plan year or a trust year.

IT-IRC sec. 412(c)(5), sec. 442

5309**Application for Determination of Employee Stock Ownership Plan**

Used by corporate employers who wish to get a determination letter regarding the qualification of an Employee Stock Ownership Plan under IRC 409 or 4975(e)(7).

IT-IRC 409-4975(e)(7)

5310**Application for Determination Upon Termination**

Used by an employer who wishes a determination letter as to the effect of termination of a plan on its prior qualification under IRC section 401(a).

IT-IRC secs. 401(a). Separate instructions

5310-A**Notice of Merger, Consolidation or Transfer of Plan Liabilities**

Used by every employer or plan administrator for any plan merger or consolidation required to be reported.

IT-IRC sec. 6058(b), 414(l), 401(a)(2); Separate instructions

5329**Return for Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts**

Used to report excise taxes or additional income tax owed in connection with individual retirement arrangements, annuities, modified endowment contract and qualified retirement plans.

IT-IRC secs. 72, 4973, 4974, and 4980A; Separate instructions

5330**Return of Excise Taxes Related to Employee Benefit Plans**

Used to report and pay the excise tax imposed by IRC section 4971 on a minimum funding deficiency, by Code section 4973(a)(2) on excess contributions to a section 403(b)(7)(A) custodial account, by section 4975 on prohibited transactions, by section 4976 on disqualified benefits from welfare plans, by 4977 on certain fringe benefits, and by sections 4978, 4978A, 4979A on certain ESOP transactions, and by section 4979 on excess contributions to plans with cash or deferred arrangements.

Ex-IRC sec. 6011; Separate instructions

5452**Corporate Report of Nondividend Distributions**

Used by corporations to report their nontaxable distributions.

IT-CFR 1.301-1, 1.316-1, and 1.6042-2

5471**Information Return of U.S. Persons With Respect to Certain Foreign Corporations**

Used by U.S. persons to report their activities with related foreign corporations.

IT-IRC secs. 951-972, 6035, 6038 and 6046; Separate instructions

Sch. M (Form 5471)**Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons**

Used by a U.S. person who controls a foreign corporation to report the activities between the U.S. person and the foreign corporation.

IT-IRC sec. 6038

Sch. N (Form 5471)

Annual Report of Officers, Directors, and 10% or More Shareholders of a Foreign Personal Holding Company

Used by officers, directors, and shareholders of foreign personal holding companies to report information concerning the foreign personal holding company.
IT-IRC sec. 6035 NC

Sch. O (Form 5471)

Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock

Used by U.S. persons to report acquisitions or dispositions of interests in foreign corporations
IT-IRC sec. 6046 NC

5472

Information Return of a 25% Foreign-Owned U.S. Corporation or Foreign Corporation Engaged in a U.S. Trade or Business

Used for reporting the activities between foreign owned corporations and persons related to transactions made by the corporations.
IT-IRC secs. 6038A, 6038C

53

5498

Individual Retirement Arrangement Information

Used to report contributions to individual retirement arrangements (IRAs) and the value of the account.

IT-IRC sec. 408(i) and (o); Prop. Regs. sec. 1.408-5; See the separate Instructions for Forms 1099, 1096, 5498, and W-2G.

28

5500

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

Used to report on deferred compensation plans and welfare plans that have at least 100 participants.

IT-IRC sec. 6058(a); ERISA section 103; Separate instructions

37

Sch. A (Form 5500)

Insurance Information

Used as an attachment to Form 5500 or 5500-C/R to report information about insurance contracts that are part of a qualified deferred compensation plan.

ERISA section 103(e)

NC

Sch. B (Form 5500)

Actuarial Information

Used to report actuarial information for a defined benefit plan. (Attached to Form 5500 or 5500-C/R.)

IT-IRC sec. 6059; ERISA section 103(a); Separate instructions

NC

Sch. C (Form 5500)

Service Provider and Trustee Information

Used as an attachment to Form 5500 to report information about service providers and trustees of qualified deferred compensation plans. ERISA section 103

NC

18 Numerical List

Sch. E (Form 5500)

ESOP Annual Information

Used to report on employee stock ownership plans which have outstanding securities acquired under an information matching plan deducted dividend or from its stock under Code section 4090.

IT-IRC sec. 6047(e) NC

Sch. F (Form 5500)

Annual Return of Fiduciary of Employee Benefit Trust

Used to file an annual return for employee benefit trusts which qualify under section 401(a) and are exempt from tax under section 501(a). (Attach to Form 5500 or 5500-C/R.)

IT-IRC secs. 6003(a) and 6501(a)

NC

Sch. SSA (Form 5500)

Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits

Used to list employees who separated from employment and have a deferred vested benefit in the employer's plan of deferred compensation. (Attached to Form 5500 or 5500-C/R.)

IT-IRC sec. 6057 NC

5500-C/R

Return/Report of Employee Benefit Plan (with fewer than 100 participants)

Used to report on deferred compensation plans and welfare plans that have fewer than 100 participants.

IT-IRC sec. 6058(a); ERISA section 103. Separate instructions

30, 38

5500EZ

Annual Return of One-Participant Owners and Their Spouses Pension Benefit Plan

Used to report on pension, profit-sharing, etc. plans that cover only an individual or an individual and the individual's spouse who wholly own a business.

IT-IRC sec. 6058(a); Separate instructions

31

5558

Application for Extension of Time to File Certain Employee Plan Returns

Used to provide a means by which a person may request an extension of time to file Forms 5500, 5500-C/R, or 5330.

77

5578

Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax

Used by certain organizations exempt or claiming to be exempt under IRC section 501(c)(3) and operating, supervising, or controlling a private school (or schools) to certify to a policy of racial nondiscrimination.

IT-IRC sec. 6001; Rev. Proc. 75-50, 1975-2; C.B. 587

84

5712

Election to be Treated as a Possessions Corporation Under Section 936

Used by a corporation to elect to be treated as a possessions corporation for the tax credit allowed under IRC section 936

IT-IRC sec. 936(e)

NC

5768
Cost Sharing or Profit Split Method Under Section 936(h)(5): Election and Verification

Used by a domestic corporation if it elects to compute its taxable income under either the cost sharing method or the profit split method.

IT-IRC sec. 936(h)(5)

NC

5713

International Boycott Report

Used by persons with operations in or related to any country associated in carrying out an international boycott.

IT-IRC sec. 999; Separate instructions

08

Sch. A (Form 5713)

International Boycott Factor

Used by taxpayers in computing the loss of tax benefits under the international boycott factor method.

IT-IRC sec. 999

NC

Sch. B (Form 5713)

Specifically Attributable Taxes and Income

Used by taxpayers in computing the loss of tax benefits under the specifically attributable taxes and income method.

IT-IRC sec. 999

NC

Sch. C (Form 5713)

x Effect of the International Boycott Provisions

Used to summarize the loss of tax benefits resulting from the application of the international boycott provisions.

IT-IRC sec. 999

NC

5735

Possessions Corporation Tax Credit Under Section 936

Used by qualified possessions corporations to compute credit allowed by IRC section 936.

IT-IRC sec. 936

NC

Sch. P (Form 5735)

Allocation of Income and Expenses Under Section 936(h)(5)

Used by corporations that have elected the cost sharing or profit split method of computing taxable income. The form is attached to Form 5735.

IT-IRC sec. 935(h)(5)

NC

5754

Statement By Person(s) Receiving Gambling Winnings

Used to list multiple winners of certain gambling proceeds.

IT-IRC sec. 3402(q); Regs. secs. 31.3402(q)-1(e) and 31.3402(q)-2; See the separate Instructions for Forms 1099, 1098, 1099-B, and W-2G.

NC

5768

Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make

Expenditures to Influence Legislation

Used by certain eligible IRC section 501(c)(3) organizations to elect or revoke election to apply the lobbying expenditures provisions of Code section 501(h).

IT-IRC secs. 501(h) and 4911

NC

5884

Jobs Credit

Used by individuals, estates, trusts, and corporations claiming a jobs credit and any S corporation, partnership, estate, or trust which apportion the jobs credit among their shareholders, partners, or beneficiaries. See also Form 3800.

IT-IRC secs. 38, 51, and 52

NC

6008

Fee Deposit for Outer Continental Shelf Oil

Used to deposit fees on oil that is produced on the Outer Continental Shelf.

IRC sec. 7805, sec. 302(d) of P.L.95-372

08

6009

Quarterly Report of Fees Due on Oil Production

Used to compute fees due on oil that is produced on the Outer Continental Shelf.

IRC sec. 7805, sec. 302(d) of P.L.95-372

08

6069

Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction

Used by exempt Black Lung Benefit Trusts as a worksheet to determine deduction under section 192 and to report tax under section 4953.

IT/Ex-IRC secs. 192 and 4953

24

6088

Distributable Benefits from Employee Pension Benefit Plans

Used to report the 25 highest paid participants of a deferred compensation plan, which is attached to Form 5310.

IT-IRC sec. 401(a)

NC

6118

Claim for Income Tax Return Preparers

Used by income tax return preparers to file for refund of penalties paid.

IT-IRC sec. 6696

NC

6177

General Assistance Program Determination

Used by a General Assistance Program of a state or political subdivision of a state in order to be designated as a Qualified General Assistance Program for purposes of certifying individual recipients of the program for the jobs credit.

IT-IRC sec. 51(d)(6)(B)

08

6110 **Alternative Tax**

Used by vehicle manufacturers and dealers to report the amount of a dealer's sales of automobiles. The form is filed with the manufacturer's Form 720.
IT-IRC sec. 4004

6180
Risk Limitations

Used by individuals, partners, S corporation shareholders, and certain closely-held corporations to figure the overall profit (loss) from at-risk activity for the tax year, the amount at-risk, and the deductible loss for the tax year.
IT-IRC sec. 465; Separate instructions

6199
Certification of Youth Participating in a Qualified Cooperative Education Program

Used by a qualified school to certify that a student meets the requirements of sec. 51(d)(8) as a member of a targeted group eligible for the jobs credit.
IT-IRC sec. 51; NC

6251
Alternative Minimum Tax—Individuals

Used by individuals to figure their alternative minimum tax.
IT-IRC secs. 55, 56, 57, 58 and 59; Separate instructions

6252
Installment Sale Income

Used by taxpayers, other than dealers, to report a sale or other disposition of real or personal property on the installment method.
IT-IRC sec. 453; Pub. 537; Separate instructions

6405
Short Form Application for Determination for Amendment of Employee Benefit Plan

Used for amending a plan on which a favorable determination letter has been issued.
IT-IRC secs. 401(a) and 501(a); Separate instructions

6478
Credit for Alcohol Used as Fuel

Used by taxpayers to figure their credit for alcohol used as fuel. The credit is allowed for alcohol mixed with other fuels and for straight alcohol fuel. See also Form 3800.
IT-IRC secs. 38 and 40

6497
Information Return of Nontaxable Energy Grants or Subsidized Energy Financing

Used by every person who administers a government program for a Federal, state, or local governmental entity or agent thereof, that provides grants or subsidized financing under programs a principal purpose of which is energy production or conservation if the grant or financing is not taxable to the recipient.
IT-IRC sec. 6050D; Regs. sec. 1.6050D-1

6527
Environmental Taxes

Used by individuals, partnerships, trusts, and corporations to report certain environmental taxes, including taxes on petroleum, certain chemicals, and tires, and on imported and exported automobiles. This is an attachment to Form 726.
Ex. 101; Secs. 1011, 1012, 1013, and 1021; separate instructions

6765
Credit for Increasing Research Activities (or for claiming the orphan drug credit)

Used by individuals, estates, trusts, and corporations claiming a research credit for increasing the research activities of a trade or business. Also used to claim the orphan drug credit. See also Form 3800.
IT-IRC secs. 28 and 41; Separate instructions

6781
Gains and Losses From Section 1256 Contracts and Straddles

Used by all taxpayers that held section 1256 contracts or straddles during the tax year.
IT-IRC secs. 1092 and 1256

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

Used by corporations and certain exempt organizations to request an automatic extension of 6 months to file corporate income tax return.
IT-IRC sec. 6081(b); Regs. sec. 1.6081-3

8023
Corporate Qualified Stock Purchase Elections

Used by a purchasing corporation to elect section 338 treatment for the purchase of another corporation.
IT-IRC sec. 338(g); Temp. Regs. sec. 338-1

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

Used by large food or beverage employers to report each establishment's gross receipts, charge receipts and charge tips, and allocated tips of employees.
IT-IRC sec. 6053(c); Regs. sec. 31.6053-3; Separate instructions

8027-T
Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips

Used by large food or beverage employers with more than one establishment to transmit Forms 8027.
IT-IRC sec. 6053(c); Regs. sec. 31.6053-3

8038
Information Return for Tax-Exempt Private Activity Bond Issues

Used by issuers of tax-exempt private activity bonds to provide IRS with information required by section 149(e).
IT-IRC sec. 149(e); Temp. Regs. sec. 1.149(e)-1T; Separate instructions

8038-GC
Consolidated Information Return for Small Tax-Exempt Governmental Bond Issues, Leases and Installment Sales

Used by the issuers of tax-exempt governmental bonds with face prices of \$10,000 or more to provide IRS with information required by section 149(e); IT-IRC sec. 149(e); Temp. Regs. sec. 1.149(e)-1; Separate instructions

8038-Q
Issuer's Information Return for Qualified Mortgage Bonds (QMBs)

Used by the issuers of tax-exempt governmental bonds (with face prices of less than \$100,000) to provide IRS with information required by section 149(e); IT-IRC sec. 149(e); Temp. Regs. sec. 1.149(e)-1T

72

8038-T
Arbitrage Rebate or Penalty

Issuers of tax-exempt governmental bonds use Form 8038-T when paying to the United States the arbitrage rebate under section 143(g) and 148(f) and sections 103(c)(6)(D) and 103A(b)(4) of the Internal Revenue Code of 1954

NC

8082
Notice of Inconsistent Treatment or Amended Return

Used by partners, S corporation shareholders and residual holders of an interest in a REMIC to report inconsistent treatment of partnership, S corporation or REMIC items or to report amendment of partnership, S corporation or REMIC items. Form 8082 is also used by the TMP (tax matters partner or tax matters person) to make an administrative adjustment request (AAR) on behalf of the partnership, S corporation, or REMIC.

NC

8109
Federal Tax Deposit Coupon

Twenty-three preprinted deposit coupons for making deposits of Federal taxes (such as social security, Medicare, Federal unemployment, and excise taxes) are contained in a coupon book. Instructions are in the coupon book, along with a reorder form (Form 8109A, FTD Reorder Form).

IT-IRC sec. 6302; Regs. secs. 1.6302-1, 1.6302-2, 1.6302(c)-1, 1.6302(c)-2, 1.6302(c)-3, 1.46.6302(c)-1, 1.48.6302(c)-1, 1.49.6302(c)-1, 1.51.4995-3, and 1.52.6302-1

97

8223
Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual

Used by nonresident alien individuals to claim exemption from withholding on compensation for independent personal services because of an income tax treaty or the personal exemption amount. Also used by nonresident alien students, teachers, and researchers to claim exemption from withholding under a U.S. tax treaty on compensation for services.

8264
Application for Registration of a Tax Shelter

Used by tax shelter organizers to register certain tax shelters with the IRS, for purposes of receiving a tax shelter registration number.

NC

8271
Investor Reporting of Tax Shelter Registration Number

Used by persons who have purchased or otherwise acquired an interest in a tax shelter required to be registered to report the tax shelter registration number. Form is attached to any tax return on which a deduction, credit, loss, or other tax benefit is claimed, or any income reported, from a tax shelter required to be registered.

NC

8274
Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption from Employer Social Security Taxes

Used by churches and certain church-controlled organizations to elect exemption from social security taxes by certifying the organization is opposed to these taxes for religious purposes.

62

8275
Disclosure Statement

Used to disclose items which could cause a substantial understatement of income and is filed to avoid the penalty imposed by section 6662(d); Separate instructions

NC

IT-IRC sec. 6661; Regs. sec. 1.6661-1

NC

Election To Be Treated as a FSC or as a Small FSC

Used by qualifying corporations that wish to be treated as a Foreign Sales Corporation (FSC) or Small Foreign Sales Corporation (Small FSC).

IT-IRC sec. 927

NC

3281

Information Return for Publicly Offered Original Issue Discount Instruments

Used by issuers of publicly offered debt instruments having OID to provide the information required by section 1275(c).

IT-IRC sec. 1275(c); Temp. Regs. sec. 1.1275-3T

NC

8282

Donee Information Return (Sale, Exchange or Trade of Donated Property)

Used by exempt organizations who sells, exchanges, transfers, or otherwise disposes of the charitable property within 2 years after the date of the receipt of the contribution. The return is filed with the IRS and a copy is given to the donor.

IT-IRC sec. 6050L

NC

8283

Noncash Charitable Contributions

Used by individuals, closely held corporations, personal service corporations, partnerships, and S corporations to report contributions of property other than cash in which the total claimed value of all property exceeds \$500.

IT-IRC secs. 170; 1.170A-13 and Temp. Regs. sec. 1.170A-13T; Separate instructions

NC

8288

U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests

Used to transmit the withholding on the sale of U.S. real property by foreign persons.

IT-IRC sec. 1445; Regs. secs. 1.1445-1 through 1.1445-7; Temp. Regs. secs. 1.1445-9T through 1.1445-11T

88 441

8288-A

Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests

Anyone filing Form 8288 must attach copies A and B of Form 8288-A for each person subject to withholding.

IT-IRC sec. 1445; Regs. secs. 1.1445-1 through 1.1445-7; Temp. Regs. secs. 1.1445-9T through 1.1445-11T

29

8288-B

Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests

Used to apply for a withholding certificate based on certain criteria to reduce or eliminate withholding under section 1445.

IT-IRC sec. 1445; Regs. secs. 1.1445-3 and 1.1445-6 and Rev. Proc. 88-23

NC

22 Numerical List

8300

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

Used by a trade or business to report receipt of more than \$10,000 cash in a transaction in the course of such trade or business.

IT-IRC sec. 6050I; Regs. 1.6050I-1

64

8308

Report of a Sale or Exchange of Certain Partnership Interests

Used by partnerships to report the sale or exchange of a partnership interest where a portion of any money or other property given in exchange for the interest is attributable to unrealized receivables or substantially appreciated inventory items (section 751(a) exchange).

IT-IRC sec. 6050K

NC

8328

Carryforward Election of Unused Private Activity Bond Volume Cap

Used by the issuing authority of tax-exempt private activity bonds to elect under section 146(f) to carryforward the unused volume cap for specific projects.

IT-IRC sec. 146(f)

15

8329

Lender's Information Return for Mortgage Credit Certificates (MCCs)

Used by lenders of certified indebtedness amounts to report information regarding the issuance of mortgage credit certificates under section 25.

IT-IRC sec. 25; Temp. Regs. sec. 1.25-8T

NC

8330

Issuer's Quarterly Information Return for Mortgage Credit Certificates (MCCs)

Used by issuers of mortgage credit certificates to report information required under section 25.

IT-IRC sec. 25; Temp. Regs. sec. 1.25-8T

NC

8332

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

Used to release claim to a child's exemption by a parent who has custody of his or her child and is given to the parent who will claim the exemption. The parent who claims the child's exemption attaches this form to his or her tax return.

IT-IRC sec. 152(e)(2); Temp. Regs. sec. 1.152-4T; Pub. 504

NC

8362

Currency Transaction Reported by Casinos

Used by casinos licensed by a state or local government having annual gaming revenues in excess of \$1 million to report each deposit, withdrawal, exchange of currency or gambling tokens or chips or other payment or transfer, by, through, or to such casino, involving currency of more than \$10,000.

P.L. 91-508; Treasury Regs. secs. 31 CFR 103.22; 31 CFR 103.26; and 31 CFR 103.36

NC

Information Return for Determination of Life Insurance Company Earnings Rate Under Section 809

Used by certain life insurance companies to gather information to compute various earnings rates required by section 809. IT-IRC sec. 809; Separate instructions

NC

8396 Mortgage Interest Credit

Used by qualified mortgage credit certificate holders to figure their mortgage interest credit and any carryover to a subsequent year.

IT-IRC sec. 25

NC

8404 Computation of Interest Charge on DISC-Related Deferred Tax Liability

Used by shareholders of Interest Charge Domestic International Sales Corporations (IC-DISCs) to figure and report their interest on DISC-related deferred tax liability.

ITC 995(f); Regs. sec. 1.995(f)

27, *69

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

Used by qualified filers who file Forms 1040 and certain related schedules, 1040A and 1040EZ via electronic transmission or magnetic media. These filers must file Form 8453 to transmit the individual taxpayer's and return preparer's signature(s) for the return.

IT-IRC secs. 6012 and 6017

59

8453-E Annual Return/Report of Employee Benefit Plan Magnetic Media/Electronic Filing

Used by qualified filers who file Forms 5500, 5500-C or 5500-R via electronic transmission.

IT-IRC sec. 6058

59

8453-F U.S. Fiduciary Income Tax Declaration and Signature for Electronic/Magnetic Media Filing

Used by qualified filers who file Form 1041 and related schedules via electronic transmission.

IT-IRC sec. 6012

59

8453-P U.S. Partnership Declaration and Signature for Electronic/Magnetic Media Filing

Used by qualified filers who file Form 1065 and related schedules via electronic transmission.

IT-IRC sec. 6031

59

8453-NR U.S. Nonresident Alien Income Tax Declaration for Magnetic Media Filing

Used by qualified filers who file Forms 1040NR and certain related schedules via electronic transmission.

IT-IRC secs. 874 and 6012

NC

8582

Passive Activity Loss Limitations

Used by individuals, estates, and trusts to figure the amount of any passive activity loss for the current tax year for all activities and the amount of the passive activity loss allowed on their tax returns.

IT-IRC sec. 469; Separate instructions

NC

8582-CR

Passive Activity Credit Limitations

Used by individuals, estates, and trusts to figure the amount of any passive activity credit for the current year and the amount allowed on their tax returns.

IT-IRC sec. 469; Separate instructions

NC

8586

Low-Income Housing Credit

Used by owners of residential rental projects providing low-income housing to claim the low-income housing credit.

IT-IRC sec. 42; Separate instructions

NC

8594

Asset Acquisition Statement

Used by the buyer and seller of assets used in a trade or business involving goodwill or a going concern value.

IT-IRC 1060, Temp. Regs. sec. 1.1060-1T

NC

8606

Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions

Used by individuals to report the amount of IRA contributions they choose to be nondeductible and to figure the nontaxable part of any distributions they received and their basis in their IRA(s) at the end of the calendar year.

IT-IRC sec. 408(o)

NC

8609

Low-Income Housing Credit Allocation Certification

Used by housing credit agencies to allocate a low-income housing credit dollar amount. Also, used by low-income housing building owners to make elections and certify certain necessary information.

IT-IRC sec. 42

02

Sch. A (Form 8609)

Annual Statement

Must be completed by the building owner each year of the 15-year compliance period, whether or not a low-income housing credit is claimed for the year. It is attached to the owner's copy of Form 8609.

IT-IRC sec. 42

NC

8610

Annual Low-Income Housing Credit Agencies Report

Used by housing credit agencies to transmit Forms 8609 and to report the dollar amount of housing credit allocations issued during the calendar year.

IT-IRC sec. 42

02

1
capture of Low-Income Housing Credit
Used by taxpayers to recapture low-income housing credit
in a prior year because there is a decrease in the qualified
basis of a residential low-income housing building from one year
to the next.
IT-IRC sec. 42(j)

NC

8612

**Return of Excise Tax on Undistributed Income of
Real Estate Investment Trusts**

Used by real estate investment trusts to report the excise tax on
undistributed income.

IT-IRC sec. 4981

21

8613

**Return of Excise Tax on Undistributed Income of
Regulated Investment Companies**

Used by regulated investment companies to report the excise
tax on undistributed income.

EX-IRC sec. 4982

22

8615

**Tax for Children Under Age 14 Who Have
Investment Income of More Than \$1,100**

Used to see if any of a child's investment income in excess of
\$1,100 is taxed at his or her parent's rate and, if so, to figure the
child's tax.

IT-IRC sec. 1(i); Temp Regs. sec. 1.1(i)-1T

NC

8621

**Return by a Shareholder of a Passive Foreign
Investment Company or Qualified Electing Fund**

Used by U.S. person who owns an interest in a foreign
investment company to compute amounts included in gross
income. Also used to make elections and terminations of
elections.

IT-IRC secs. 1291, 1293, and 1294; Separate instructions

NC

8645

Soil and Water Conservation Plan Certification

Used by taxpayers to certify that the plan under which they are
claiming conservation expenses is an approved plan.

IT-IRC sec. 175(c)(3)

NC

8656

Alternative Minimum Tax-Fiduciaries

Used by a fiduciary of an estate or trust to compute the
fiduciary's alternative minimum taxable income, the income
distribution deduction on a minimum tax basis, and to report any
alternative minimum tax due.

IT-IRC secs. 55 - 59; Separate instructions

NC

8689

**Allocation of Individual Income Tax to the Virgin
Islands**

Used as an attachment to Form 1040 filed by an individual who
reports adjusted gross income from Virgin Islands sources
IT-IRC sec. 932.

NC

24 Numerical List

8697

**Interest Computation Under the Look-Back Method
for Completed Long-Term Contracts**

Used by taxpayers to figure the interest due or to be refunded
under the look-back method of section 460(b)(2) on certain long-
term contracts entered into after February 28, 1986, that are
accounted for under either the percentage of completion-capit-
alized cost method or the percentage of completion method.
IT-IRC sec. 460(b)(1)(B);
Separate instructions

23

8703

**Annual Certification by Operator of a Residential
Rental Project**

Used by operators of residential rental projects to provide
annual information the IRS will use to determine whether the
projects continue to meet the requirements of section 142(d).
Operators indicate on the form the specific test the bond issuer
elected for the project period and also indicate the percentage
of low-income units in the residential rental project.

IT-IRC secs. 142

NC

8709

**Exemption From Withholding on Investment Income
of Foreign Governments and International
Organization**

Used by foreign governments or international organizations to
claim exemption from withholding under sections 1441 and
1442 on items of income qualifying for tax exemption under
section 892.

IT-IRC secs. 892

NC

8716

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

Used by partnerships, S corporations, and personal service
corporations to elect to have a tax year other than a required tax
year.

IT-IRC sec. 444

NC

Sch. H (Form 8716)

**Section 280H Limitations for a Personal Service
Corporation (PSC)**

Used by personal service corporations to determine their
compliance with the distribution requirements of Section 280H.
IRC secs. 280H and 444

NC

8717

**User Fee for Employee Plan Determination Letter
Request**

Used by applicants for Employee Plan determination letters to
transmit the appropriate user fee.

Rev. Proc. 90-17, 1990-1 C.B. 479

NC

8718

**User Fee for Exempt Organization Determination
Letter Request**

Used by applicants for Exempt Organization determination
letters to transmit the appropriate user fee.

Rev. Proc. 90-17, 1990-1 C.B. 479

NC

Application for Automatic Extension of Time to File Return for a U.S. Partnership, REMIC, or for Certain Trusts

Used to apply for an automatic three-month extension of time to file Form 1041 (trust), Form 1065 or Form 1066.
IT-IRC sec. 6081; Temp. Regs. secs. 1.6081-2T and 1.6081-3T

04

3743

Information on Fuel Inventories and Sales

Used by refiners and importers to report information on fuel inventories and sales. The form is filed as an attachment to Form 720.

EX-IRC secs. 4041, 4081, and 4091

NC

752

Required Payment or Refund Under Section 7519

Used by partnerships and S corporations to figure and report the payment required under section 7519 or to obtain a refund of net prior year payments.

IRC secs. 7519 and 444.

23

8800

Application for Additional Extension of Time to File Return for a U.S. Partnership, REMIC, or for Certain Trusts

Used to apply for an additional extension of up to three months of time to file Form 1041 (trust), or Form 1065 or Form 1066. A separate Form 8800 must be filed for each return.

IT-IRC sec. 6081; Temp. Regs. secs. 1.6081-2T and 1.6081-3T

77

8801

Credit for Prior Year Minimum Tax—Individuals and Fiduciaries

Used by taxpayers to figure the minimum tax credit allowed for the tax year and any carryover to a subsequent year.

IT-IRC sec. 53

NC

8803

Limit on Alternative Minimum Tax For Children Under Age 14

Used to see if the child's alternative minimum tax can be reduced and, if so, to figure the amount to enter on the child's Form 6251.

IT-IRC sec. 59(j)

NC

8804

Annual Return for Partnership Withholding Tax (Section 1446)

Used to report the total liability under section 1446 for the partnership's tax year. Form 8804 is also a transmittal form for Form 8805.

IT-IRC sec. 1446; Rev. Proc. 89-31; Separate instructions

29

8805

Foreign Partner's Information Statement of Section 1446 Withholding Tax

Used to show the amount of effectively connected taxable income and the tax payments allocable to the foreign partner for the partnership's tax year.

IT-IRC sec. 1446 Rev. Proc. 89-31; Separate instructions

46

8807

Certain Manufacturers and Retailers Excise Taxes

Used by manufacturers, producers, and importers to figure the tax on the sale of sport fishing equipment and bows and arrows. And, used by retailers to figure the excise tax on the sale of truck, trailer, and semitrailer chassis and bodies, and tractors and the luxury tax on aircraft, boats, passenger vehicles, furs and jewelry. This form is filed as an attachment to Form 720.

EX-IRC secs. 4001, 4002, 4003, 4006, 4007, 4161, 4181, and 4051

NC

8809

Request for Extension of Time To File Information Returns

Used to request an extension of time to file Forms W-2, W-2G, 1098, 1099, or 5498.

PA-IRC sec. 6081; Regs. sec. 1.6081-1

NC

8810

Corporate Passive Activity Loss and Credit Limitations

Used by closely held C corporations and personal service corporations that have passive activity losses and/or credits.

IT-IRC sec. 469; Separate instructions

NC

8811

Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations

Used by REMICs and Issuers of Collateralized Debt Obligations to report entity information needed to compile Publication 938, Real Estate Mortgage Investment Conduits (REMICs) Reporting Information.

IT-IRC Secs. 860A-G and 1272(a)(6)(C)(ii)

NC

8813

Partnership Withholding Tax Payment (Section 1446)

Used to make payment to the Internal Revenue Service of withholding tax under section 1446. Each payment of section 1446 taxes made during the partnership's tax year must be accompanied by Form 8813.

IT-IRC sec. 1446; Rev. Proc. 89-31; Separate instructions

29

8814

Parent's Election to Report Child's Interest and Dividends

Used by parents who elect to report the interest and dividends of their child under age 14 on their own tax return. The form is used to figure the amount of the child's income to report on the parent's return and the amount of additional tax that must be added to the parent's tax.

IT-IRC 1(i)(7)

NC

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

Used by individuals who paid qualified higher education expenses and cashed series EE U.S. savings bonds during the year to figure the amount of bond interest that is excludable from income.

NC

8816

Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies

Used by insurance companies that elect to take an additional deduction under section 847.

IT-IRC sec. 847

NC

8817

Allocation of Patronage and Nonpatronage Income and Dividends

Used by certain cooperatives to show income and deductions by patronage and nonpatronage sources.

IT-IRC sec. 1381

NC

8818

Optional Form To Record Redemption of College Savings Bonds

Used to keep a record of series EE bonds that were issued after 1989 and cashed in a year higher education expenses were paid.

IRC Sec. 135

NC

8819

Dollar Election Under Section 985

Used to make election to use U.S. dollar by U.S. and foreign business in countries whose currency is hyper-inflationary.

IRC sec. 985

NC

8821

Tax Information Authorization

Used as an authorization for an appointee to inspect and/or receive confidential tax information, but not to represent taxpayers. Do not use for alcohol and tobacco taxes and firearms activities.

IT-Title 26, CFR, Part 601

NC

8822

Change of Address

Used to notify the Internal Revenue Service of a change of address.

NC

8824

Like-Kind Exchanges

Used by taxpayers to report the exchange of like-kind property. Also used to report section 1043 dispositions.

IRC sec. 1031; 1043; Separate instructions

NC

8825

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

Used by partnerships and S corporations to report income and deductible expenses from rental real estate activities.

IRC sec. 61

NC

8826

Disabled Access Credit

Used by an eligible business to claim the disabled access credit.

The credit is a general business credit under section 38 and is figured under provisions of section 44.

IT-IRC section 44

NC

8827

Credit for Prior Year Minimum Tax—Corporation

Used by a corporation to compute the minimum tax credit for alternative minimum tax incurred in prior tax years and any minimum tax credit carryforward that may be used in future years.

IT-IRC 53

NC

8828

Recapture of Federal Mortgage Subsidy

Used by individuals to report recapture tax upon early disposition of a federally subsidized residence.

IT-IRC sec. 143(m)

NC

8829

Expenses for Business Use of Your Home

Used by Schedule C (Form 1040) filers to figure the allowable expenses for business use of a home and to any carryover of amounts not deductible in the current year.

IT-IRC 280A

NC

8830

Enhanced Oil Recovery Credit

Used to claim the enhanced oil recovery credit. The credit is a general business credit under section 38 and is figured under the provisions of section 43.

IT-IRC 43

NC

TD F 90-22.1

Report of Foreign Bank and Financial Accounts

Used by individuals, trusts, partnerships or corporations having a financial interest in, or signature authority or other authority over, bank, securities, or other financial accounts in a foreign country, when the accounts were more than \$10,000 in aggregate value at any time during the calendar year.

P.L.91-508; Treasury Regs. (31CFR103)

NC

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Part II

Forms, Form Letters, Notices, etc.

(as of Nov 1991)

This part lists the various forms and form letters used by the Internal Revenue Service to communicate with the public. It contains identifying information about the Service's form letters, computer generated bills, information notices, and many miscellaneous forms concerning tax matters.

The Functional Description lists each form by number, gives its title, if any, a brief description of its purpose, and the National Office symbols of the Service component primarily responsible for it.

The Index lists the forms by subject and identifies each form by number.

The symbols and names of the Service components referred to in the Functional Description are:

C	Office of the Commissioner
C:PA	Assistant Commissioner (Public Affairs)
C:PRP	Assistant Commissioner (Taxpayer Ombudsman)
HR	Assistant Commissioner (Human Resources and Support)
HR:DP	Director of Practice
HR:F:P	Publishing Service
I	Office of Chief Inspector (Inspection)
I:IA:P	Planning, Management, and Staff Development
I:IS:OA	Operation Analysis (Internal Security)
EX	Assistant Commissioner (Examination)
EX:E:D	District Programs
EX:E:S	Service Centers Programs
EX:D:D	Disclosure Operations
EX:D:F	FOIA/Privacy
EX:C:C	CEP (Coordinated Examination Programs)
EX:C:I	ISP (Coordinated Examination Programs)
EX:I:I	Information Reporting Programs
CO	Assistant Commissioner (Collection)
CO:O	Office of Field Operations
CO:ICS	Integrated Collection System
E	Assistant Commissioner (Employee Plans and Exempt Organizations)
E:O	EP/EO Operations
E:O:E	Examination Branch
E:O:D	Determination Branch
E:EP	EP Technical and Actuarial Division
E:EP:Q	Qualification Branch
IN	Assistant Commissioner (International)
IN:C:E	Examination
IN:C:C	Collection
IN:C:TPS	Taxpayer Service
IN:I:O	International Operations
IN:I:T	Tax Treaty
R	Assistant Commissioner (Return Processing)
R:R:A	Accounting Branch
R:R:T	Tax Accounts and Underreporter
R:R:Q	Quality Assurance
R:R:R	Processing
R:R:S	System Development
R:E	Electronic Filing
R:E:S	System Development
R:E:O	Operations and Marketing

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not comm. = Dist Director

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Assistant Chief Information Officer
 (Information Systems Management)
 Information Returns

CC Chief Counsel
 CO AP Appeal
 CO APES Field Service

SM:M.P.I

Functional Description

Form No., Title, Description, Originator's Symbol

Regular Series

- SS-10 Consent to Extend the Time to Assess Employment Taxes.** Form to be completed to extend the statute of limitations on assessment of employment taxes due from the taxpayer under FUTA, FICA, the Railroad Retirement Tax Act, or Chapter 24 of the Internal Revenue Code relating to the collection of income tax at source on wages. The consent is executed by the taxpayer and the District Director or the Regional Director of Appeals. EX:S:E
- 24 Application for Enrollment To Practice Before the Internal Revenue Service.** Enrollment card to be completed and given to a tax practitioner as evidence of qualification to practice before the Internal Revenue Service. HR:DP
- 211 Application for Reward for Original Information.** Form to be completed by a claimant for reward for information leading to the detection of a violation of internal revenue laws. Space is provided to show allowance of the reward and approval for payment. EX:Q:CA
- 433 Statement of Financial Condition and Other Information.** Form to show the financial condition of a person who is making an offer in compromise based on inability to pay. CO:O:FP
- 433-A Collection Information Statement for Individuals.** Detailed financial statement form for individuals; used to adequately reflect the taxpayer's financial condition. CO:O:FP
- 433-B Collection Information Statement for Businesses.** Detailed financial statement form for partnership or corporation; used to adequately reflect the taxpayer's financial condition. CO:O:FP
- 433-D Installment Agreement.** Agreement by taxpayer, after submitting collection information statement, to pay taxes and interest in specified installments; and to pay other Federal taxes when due. Explains that default of agreement may cause all tax to become due, and that salary or property may be subject to levy; and that taxpayer will furnish any new financial statements required to reevaluate agreement. CO:O:FP
- 433F Collection Information Statements ACS.** Form is completed by taxpayer showing details of his or her financial situation. CO:O:FP
- 433-G Direct Debit Installment Agreement.** Agreement by taxpayer authorizing the IRS and the depository (bank) to deduct payments (debit) from checking account or correct errors on the account for Federal taxes owed plus any interest and penalties provided by law. CO:O:FP
- 656 Offer in Compromise.** Form to be completed by a taxpayer who desires to compromise a tax liability. CO:O:FP
- 668-A/668-A(C) Notice of Levy.** Form to be completed and served on a third party who has property, rights to property, monies, credits, or bank deposits which belong to the taxpayer, to advise that a lien is levied against such belongings, and to demand that the third party pay the amount necessary to satisfy the taxpayer's liability. Also explains procedure for paying taxes owed. CO:O:FP
- 668-B Levy.** Form to be completed and used as authorization by a revenue officer to seize assets belonging to a taxpayer who has unpaid taxes. CO:O:FP
- 668-C Final Demand.** Form to be completed for a final demand to a third party for payment of the amount previously specified in a levy. CO:O:FP
- 668-D Release of Levy.** Form to be completed to authorize the release of a levy. CO:O:FP
- 668-E Release of Levy.** Form to be completed to authorize the release of a levy. On the back is a receipt form for property returned after seizure, to be executed by the recipient. CO:O:FP
- 668-F Notice of Federal Tax Lien Under Internal Revenue Laws.** Form to be completed as a notice of lien for taxes due; a refiling notice. CO:O:SP
- 668-H Notice of Federal Estate Tax Lien Under Internal Revenue Laws.** Form to be completed for estates that involve family farms, closely held family businesses, and taxes that may be recaptured in the default of an IRC 2032A. CO:O:SP
- 668-J Notice of Federal Estate Tax Lien Under Internal Revenue Laws.** Form to be completed for notice of a lien to be filed against an estate for unpaid taxes. (Includes Certificate of Release form. Used for sec 6166 elections.) CO:O:SP

- 3) W 658-W(C) **Notice of Levy on Wages, Salary, and Other Income.** Form to be completed and served on a third party who possesses or is obligated for wages, salary, or other income belonging to the taxpayer, and to demand that the third party pay the amount necessary to satisfy the taxpayer's liability. Also explains procedure for paying taxes owed. CO:O:FP
- 668-Y **Notice of Federal Tax Lien Under Internal Revenue Laws.** Form to be completed for liens to be filed against a taxpayer for unpaid taxes. CO:O:SP
- 568-Z **Certificate of Release.** Form used as a certificate of release on a lien that was erroneously levied. CO:O:SP
- 669-A **Certificate of Discharge of Property From Federal Tax Lien (Sec. 6325(b)(1) of the Internal Revenue Code).** Form to be issued to remove specified property from a tax lien when the value of the property that remains subject to the lien is twice the amount of this lien or any prior liens. CO:O:SP
- 669-B **Certificate of Discharge of Property From Federal Tax Lien (Sec. 6325(b)(2)(A) of the Internal Revenue Code).**
Form to be completed to discharge a particular piece of property from a Federal tax lien. For use where the value of the taxpayer's interest is paid. CO:O:SP
- 669-C **Certificate of Discharge of Property from Federal Tax Lien (Sec. 6325(b)(2)(B) of the Internal Revenue Code).**
Form to be issued to remove specified property from a tax lien when the interest of the United States in the property to be discharged is determined to have no value. CO:O:SP
- 669-D **Certificate of Subordination of Federal Tax Lien (Sec. 6325(d)(1) of the Internal Revenue Code).**
Form to be completed for subordination of a Federal tax lien. Payment received equals subordination. CO:O:SP
- 669-E **Certificate of Subordination of Federal Tax Lien (Sec. 6325(d)(2) of the Internal Revenue Code).**
Form to be completed to issue a certificate of subordination of a Federal tax lien. For use where a determination has been made that ultimate collection of the liability will be facilitated by the subordination. CO:O:SP
- 669-F **Certificate of Subordination of Federal Estate Tax Lien.** Form to be completed to issue a certificate of subordination of a Federal estate tax lien. Used to assure that the interests of the United States are adequately secured. CO:O:SP
- 673 **Statement for Claiming Benefits Provided by Section 911 of the Internal Revenue Code.** Form to be completed by a citizen or resident of the United States, and furnished to his or her employer so the employer can exclude from income tax withholding all or part of the wages paid the citizen or resident for services performed outside the United States. IN:C:P
- 792 **United States Certificate Discharging Property Subject to Estate Tax Lien.** Form to be completed to show the discharge of property subject to tax lien on a decedent's estate. EX:E:D
- 809 **Receipt for Payment of Taxes.** Form to be completed and given to a taxpayer for payment of his taxes. The form is part 2 of an assembly, the other parts are IRS internal use forms. Use required only where cash is received or taxpayer requests a receipt. CO:O:FP
- 866 **Agreement as to Final Determination of Tax Liability.** Form to be signed by taxpayer or authorized representative for taxpayer, and a representative for the Commissioner of Internal Revenue, to agree to the final determination of the taxpayer's tax liability for the taxable periods and kinds of tax listed. CC:AP:FS
- 870 **Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and Acceptance of Overassessment.** Form to be completed by a taxpayer to show consent to the immediate assessment and collection of any deficiencies, and acceptance of any overassessment shown in the form. EX:E:D
- 870-AD **Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and of Acceptance of Overassessment.** Form to be completed to indicate an agreement offered by the taxpayer to a deficiency or overassessment as a result of settlement negotiations with the Appeals Division. This offer must be accepted for the Commissioner by an authorized Appeals officer. CC:AP:FS
- 870-E **Waiver of Restrictions on Assessment and Collection of Deficiency and Acceptance of Overassessment.** Form to be completed by an organization or the manager of a private foundation who agrees to the immediate assessment and collection of any deficiencies and accepts any overassessments shown. Also, it is understood that by signing this waiver, the taxpayer will not be able to contest in the United States Tax Court. E:O:D
- 870-L **Assessment and Collection of Deficiency in Tax for Partnership Adjustments and Affected Items.** Form to be completed to indicate an agreement offered to a taxpayer to an assessment and collection of a deficiency in tax, penalties (additions to tax), and interest attributed to partnership adjustments as a result of a TEFRA partnership examination. This offer must be accepted for the Commissioner by an authorized Examination Officer. CC:AP:FS

70-AD) Settlement Agreement for Partnership Adjustments and Affected Items. Form is used by taxpayers to enter into a settlement agreement regarding determination of partnership items and to solicit agreement to penalties. CC:AP:FS

70-P Agreement to Assessment and Collection of Deficiency in Tax for Partnership Adjustments. To be completed to indicate an agreement offered to a taxpayer to an assessment and collection of a deficiency in tax for partnership adjustments as a result of a TEFRA partnership examination. This offer must be accepted for the Commissioner by an authorized Examination Officer. EX:E:D

870-P(AD) Settlement Agreement Partnership Adjustment. Form is used by taxpayer to enter into a settlement agreement regarding partnership items. CC:AP:FS

870-S Agreement to Assessment and Collection of Deficiency in Tax For S Corporation Adjustment. Form to be completed to indicate an agreement offered to a taxpayer to an assessment and collection of a deficiency in tax attributed to S corporation adjustments as a result of a TEFRA S corporation examination. This offer must be accepted for the Commissioner by an authorized Examination Officer. EX:E:D

870S(AD) Settlement Agreement for S Corporation Adjustments. Form is used by taxpayers to enter into a settlement agreement regarding determination of subchapter S items. CC:AP:FS

72/872(C) Consent To Extend the Time To Assess Tax. Form to be completed and executed to extend the statute of limitations on assessment of income tax. Form is signed by taxpayer or representative and the District Director or the Regional Director of Appeals. EX:E:D

872-A/872-A(C) Special Consent To Extend the Time To Assess Tax. Form to be completed and executed to extend the statute of limitations on assessment of income tax for an indefinite period, unless certain termination action is initiated. Form is signed by the taxpayer or representative or a corporation representative and the District Director or Regional Director of Appeals. CC:AP:FS

872-B Consent To Extend the Time To Assess Miscellaneous Excise Taxes. Form to be completed to extend the statute of limitations on assessment of miscellaneous excise taxes. Form is signed by taxpayer or representative and the District Director or the Regional Director of Appeals. EX:E:D

872-D Consent To Extend the Time on Assessment of Tax Return Preparer Penalty. Form to be completed to extend the statute of limitations on assessment of return preparer penalty. Form is signed by preparer or representative and the District Director or the Regional Director of Appeals. EX:I:I

872-N Notice of Termination of Special Consent To Extend the Time To Assess Tax Attributable to Items of a Partnership. Form to be completed and signed to terminate Form 872-O Special Consent To Extend the Time To Assess Tax Attributable to Items of a Partnership. EX:C:I

872-O Special Consent To Extend the Time To Assess Tax Attributable to Items of a Partnership. Form to be completed to extend statute of limitations on assessment of tax attributable to partnership items. EX:C:I

872-P Consent To Extend the Time To Assess Tax Attributable to Items of a Partnership. Form to be completed to extend statute of limitations on assessment of tax attributable to partnership items. EX:C:I

872-Q Notice of Termination of Special Consent To Extend the Time To Assess Tax Attributable to Items of an S Corporation. Form to be completed to terminate Form 872-R. Special Consent To Extend the Time To Assess Tax Attributable to Items of an S Corporation. EX:C:I

872-R Special Consent To Extend The Time To Assess Tax Attributable to Items of an S Corporation. Form to be completed to extend statute of limitations on assessment of tax attributable to S corporation items. EX:C:I

872-S Consent To Extend The Time To Assess Tax Attributable to Items of an S Corporation. Form to be completed to extend statute of limitations on assessment of tax attributable to S corporation items. EX:I:I

872-T Notice of Termination of Special Consent To Extend the Time To Assess Tax. Form to be completed and signed to terminate Form 872-A. Special Consent To Extend the Time To Assess Tax. CC:AP:FS

875 Acceptance of Examining Officer's Findings by a Partnership, Fiduciary, or Small Business Corporation. Form to be completed and signed by a partner, fiduciary, or authorized corporate officer of a small business corporation to show acceptance of IRS recommendation as a result of audit. EX:E:D

885-T/885-T(C) Adjustment of Social Security Tax on Tip Income Not Reported to Employer. Audit report form for adjusting FICA tax on tip income not reported to the employer. EX:E:D

886-A Explanation of Items. Audit report form for explaining items changed. This form can be used to support most schedules which the audit report may require. EX:E:D

886-S Partners' Shares of Income, Deductions, and Credits. Audit report form for a partnership, to show each partner's share of income, deductions, and credits as corrected. EX:E:D

- 4-W Beneficiaries' Shares of Income, Deductions, Credits, Etc.** Audit report form for showing distribution of beneficiaries' shares of income and credit on a fiduciary return, as corrected. EX:E:D
- 886-Y Examination Changes—Shareholder's Share of Deemed and Actual Domestic International Sales Corporation's Distributions.** Examination report form on adjustments of DISC shareholders distributions. Form provides columns to show each shareholder's name and address and share of taxable distributions, qualifying dividends, nontaxable and other distributions. EX:E:D
- 890 Waiver of Restrictions on Assessment and Collection of Deficiency and Acceptance of Overassessment Estate and Gift Tax.** Form to be completed and signed to show agreement with deficiency or overassessment because of estate tax adjustment. EX:E:D
- 890-AD Estate Tax Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and of Acceptance of Overassessment.** Form to be completed and signed to show agreement with deficiency or overassessment of estate tax, proposed by the taxpayer as a result of settlement negotiations with the Appeals Division. This offer must be accepted for the Commissioner by an authorized Appeals Officer. CC:AP:FS
- 900 Tax Collection Waiver (Part 2).** Form to be signed by the taxpayer to extend the statute of limitations so that collection may be made on the unpaid balance of an assessment. CO:O:SP
DOL CODE 77
- 906 Closing Agreement on Final Determination Covering Specific Matters.** Form to be completed for use as a closing agreement under section 7121 of the Internal Revenue Code. CC:AP:FS
- 907 Agreement To Extend the Time To Bring Suit.** Form to be completed to extend the statute of limitations so that suit may be filed by the taxpayer for recovery of tax previously claimed and disallowed. The agreement is executed by the taxpayer and the District Director or the Regional Director of Appeals. EX:E:S
- 911 Application for Taxpayer Assistance Order (ATAO) to Relieve Hardship.** Form used by taxpayer to request relief from hardship due to action the IRS has taken. C:PRP
- 921 Consent to Extend the Time to Assess Income Tax.** Form to be completed to extend the statute of limitations on income and profits tax where IRS made a tentative allowance on estimated future improvements as part of the cost of real estate sold or disposed of under contract. The consent is executed by the taxpayer and the District Director or the Regional Director of Appeals. EX:E:S
- 921A Consent Fixing Period of Limitation on Assessment of Income and Profits Tax (Partnerships, Trusts, Syndicates, Pools, etc.).** Form to be completed to extend the statute of limitations on income and profits tax where IRS has made a tentative allowance for the cost of real estate sold or disposed of under contract. The consent is executed by the taxpayer or a partnership, trust, syndicate, etc., and the District Director or the Regional Director of Appeals. EX:E:S
- 940-B Request for Verification of Credit Information shown on Form 940.** Form to request a State agency to verify information about an employer's Federal unemployment tax credit, reported on Form 940. R:R:T
- 940-C Employer Account Abstract.** Form used by State unemployment insurance agencies making annual certification of State tax paid by employers who are also liable for FUTA. R:R:T
- 977 Consent To Extend the Time To Assess Liability at Law or in Equity for Income, Gift, and Estate Tax Against a Transferee or Fiduciary.** Form to be completed to extend the statute of limitations for assessment of income, gift, and estate tax against a transferee or fiduciary. The content is executed by the transferee or fiduciary and the District Director or Regional Director of Appeals. EX:E:S
- 1117 Income Tax Surety Bond.** Form for bond, to be used when extension of time to pay income tax has been granted because of foreign taxes claimed as a credit under the IRS Code. IN:C:P
- 1127 Application for Extension of Time for Payment of Tax.** Form to be completed by a taxpayer to request an extension of time for payment of tax. The bottom of the form is completed by the District Director to show approval or disapproval. CO:O:SP
- 1273 Report of Estate Tax Examination Changes.** Audit report form for computing estate tax adjustments, with space for explanation under "Remarks." EX:E:D
- 1331 Notice of Adjustment.** Form to be completed and furnished to a taxpayer to show reduction of income tax liability, including reduction of interest and penalties. Refund, credit or abatement amounts are explained. R:R:T
- 1331-B Notice of Adjustment.** Form to be completed and furnished to a taxpayer to show reduction of tax liability, including adjustment of abatement, credit, or refund. Usable for various types of tax. Space is provided for the computation of overassessment. R:R:T

- 34 Notice of Adjustment (Wage or Excise Tax). Form to be completed and furnished to a taxpayer to show reduction of wage or excise tax liability, including adjustment of abatement, credit, or refund. Space is provided for a summary of previous and new assessments and the amount of the overassessment. R:R:T
- 1742 **Understanding Taxes Order Form.** Four-part form with instructions sent to schools for ordering Publications 19, 21, and 22 and any film(s) desired regarding the Understanding Taxes Program. T:I:VE
- 1902-A (Continuous) **Report of Individual Income Tax Examination Changes.** Form used to make adjustments necessary to accommodate the new Earned Income Credit. Updated version of Form 1902-E. EX:E:D
- 1902-B/1902-B(C) **Report of Individual Income Tax Examination Changes.** Report form showing individual income tax liability, contains space for adjustments to Earned Income Credit. EX:E:D
- 1902-C **Report of Individual Income Tax Changes Based on an Examination of a Flow-Through Entity.** Form is sent to taxpayer explaining changes to his or her tax return based on an examination of a flow-through entity. EX:E:D
- 2013 **Temporary Recognition To Practice Before the Internal Revenue Service.** Card to be completed and given to a person to allow practice before IRS, while application for permanent enrollment is under consideration. HR:DP
- 2021 **Notice of Excess Payment.** Form to be completed to transmit a refund check to the taxpayer. The check is identified but no reason is offered for the overpayment. R:R:R
- 2038 **Information Guide—Questionnaire—Exemptions for Dependents.** Form to be completed by taxpayer to show information to support an exemption claimed for a dependent, other than the taxpayer's child, listed on individual income tax return. EX:E:D
- 2039 **Summons.** IRS copy of form to be completed to require a taxpayer or a principal in a tax case to appear at a designated place before an officer of IRS to give testimony on a tax matter and to bring the records designated. The back is a certificate of service of the summons. CI:O
- 2039-C **Summons.** Form sent to taxpayer summoning him or her to appear before IRS. CI:O
- 2045 **Transferee Agreement.** Agreement by transferee to pay amount of income or profits tax due from transferor to the extent and in the amount specified on IRS will not issue a statutory notice of deficiency or assess the transferor. Transferee agrees not to dispose of assets without written consent of Commissioner or adequate consideration; and gives assurance that if a corporation, agreement is authorized by board of directors. EX:E:S
- 2092 **Death Duty Convention Information Sheet.** Form sent to foreign government advising that there is a death duty convention between USA and that country. The estate of the decedent is subject to U.S. Federal estate tax and includes property listed and value shown. EX:E:D
- 2159 **Payroll Deduction Agreement.** Three-part form to be completed when a taxpayer has authorized a payroll deduction to satisfy a tax liability. Part 1 advises the employer of the agreement. Part 2 is the employer's acknowledgment of and consent to the agreement. Part 3 is the taxpayer's copy. CO:O
- 2198 **Determination of Liability for Personal Holding Company Tax.** Form completed by taxpayer to agree to liability for personal holding company tax and other income taxes shown. CO:O:AC
- 2222 **Sealed Bid for Purchase of Seized Property.** Form to be completed and submitted by a person who wishes to purchase property which is being sold by the Government to satisfy delinquent taxes. CO:O:FP
- 2223 **Request for Address of Military Personnel.** Form to be completed and sent to the appropriate branch of the military service for the current military address of a taxpayer, or for the date of separation if no longer in service. CO:O
- 2246 **Field Contact Card.** Contact card to be completed and left by an IRS representative who has called on a taxpayer who was not in. (Also available in Spanish.) CO:O:FP
- 2259 **Agreement as Determination Pursuant to Section 1313 (a)(4) of the Internal Revenue Code.** Form completed by the taxpayer and the Commissioner, specifying the amount of tax liability of the taxpayer. For use where the correction of an error by IRS will result in an inconsistent position. The taxpayer's agreement makes it possible to reopen the case for a year in which the statute of limitations has expired. EX:E:D
- 2261 **Collateral Agreement, Future Income—Individual.** Form to be completed to provide additional consideration for the acceptance of an offer in compromise on an unpaid tax liability. The agreement specifies the portion of annual income to be paid. CO:O
- 2261-A **Collateral Agreement, Future Income—Corporation.** Form to be completed to provide additional consideration for the acceptance of an offer to compromise an unpaid tax liability. The agreement specifies the portion of annual income to be paid. CO:O:SP

39-3 **Collateral Agreement, Adjusted Basis of Specific Assets.** Form to be completed in a collateral agreement by a taxpayer to provide additional consideration for the acceptance of an offer to compromise unpaid taxes by reducing the basis of assets to their quick sale values. CO:O:SP

2261-C **Collateral Agreement, Waiver of Net Operating Losses, Capital Losses, and Unused Investment Credits.** Form to be completed to provide additional consideration for the acceptance of an offer to compromise unpaid taxes by waiving net operating losses, capital losses, and unused investment credits. CO:O:SP

2261-D **Collateral Agreement, Delinquency Penalty Offer—Income Tax, Carryback of Net Operating Loss or Investment Credit.** Form to be completed by the taxpayer before an offer is accepted to compromise a delinquency penalty assessed because an income tax return was filed late. The taxpayer waives rights to a refund due to a net operating loss carryback or an investment credit. CO:O:SP

2264 **Request for Social Security Account Information.** Form is used to request information from the Social Security Administration. CI:O

2270 **Notice To Exhibit Books and Records.** Form to be completed and forwarded to a person having custody of books and records relating to property rights or property, advising of the requirement to allow an IRS representative to see the books and records. For use when a levy has been or will be made. CO:O:SP

2271 **Depreciation Agreement.** Form to be completed in quadruplicate and used as an agreement between the taxpayer and the District Director to establish the remaining useful life, method, and rate of depreciation of a particular asset. EX:I:I

2285 **Concurrent Determinations of Deficiencies (Increases in Tax) and Overassessments (Decreases in Tax) in Cases Involving Restricted Interest Provisions of the Internal Revenue Code.** Form consisting of two sections: section 1 shows computation of increase or decrease in tax on carryback losses or credits and section 11 shows interest worksheet. Back of form contains instructions for IRS preparation and an explanation of interest computations on taxes imposed by the Internal Revenue Code. EX:E:S

2287(C) **Check Not Accepted by Bank.** Form to transmit to the taxpayer a check not paid by the bank. Space is provided to show the penalty charged, and payment is requested by certified check, cashier's check, or money order. R:R:R

2297 **Waiver of Statutory Notification of Claim Disallowance.** Form to be completed and signed by taxpayer to waive the requirement that notice of disallowance of claim, full or partial, be sent by certified or registered mail. EX:E:D

2311 **Affidavit.** Blank form to be filled out by the taxpayer to provide information for Federal tax purposes, and signed by agent. Contains space for notary and two witnesses. CI:O

2322 **Statement of Interest or Estimated Tax Penalty Charges.** Form sent to taxpayer showing how interest was computed on the adjustments to account. R:R:T

2324 **Reply to Agent or Attorney Not Authorized to Represent Taxpayer.** Letter to a taxpayer's representative advising that a power of attorney or an authorization and declaration is necessary before he or she can be recognized as representing the taxpayer. CO:IND

2373 **Statement of Internal Revenue Taxes Due as an Expense of Administration of an Estate.** Form to be completed to show the name and address of the fiduciary, kind of tax and period involved, amount of tax assessed, credits and balance due, interest, and request for payment. CO:O

2433 **Notice of Seizure.** Seven-part form to be completed as a notice of seizure of property for nonpayment of delinquent taxes, and as a release of levy notice once property has been returned. Five parts of the form are for internal use. CO:O:FP

2434 **Notice of Public Auction Sale.** Form to be completed as a notice of a public auction sale of property seized for nonpayment of delinquent taxes. The notice has space for the date, time and place of sale and payment terms. Explains redemption rights. CO:O:FP

2434-A **Notice of Sealed Bid Sale.** Form to be completed as a notice of a sealed bid sale of property seized for nonpayment of delinquent taxes. The notice has space for the date and time bids will be opened, gives information on submitting bids, and has space for payment terms and title offered. CO:O:FP

2434-B **Notice of Encumbrances Against or Interest in Property Offered For Sale.** Form provides prospective bidders with information on encumbrances against the property offered for sale. Form will be sent upon request. CO:O:FP

2435 **Certificate of Sale of Seized Property.** Form to be completed and given to the purchaser of property sold at public sale by IRS. The certificate transfers the taxpayer's right, title, and interest in the property and may be used to obtain a deed. CO:O:FP

2436 **Seized Property Sale Report (Including property purchased by the United States).** Form showing sale proceeds, application of proceeds, schedule of expenses, recipients of certificates of sale, and sale proceedings of seized property. Part 6 is taxpayer's copy showing application of proceeds and sale proceeds only. CO:O:FP

- 3) **Notice To Make Special Deposits of Taxes** (Section 7512 of the Internal Revenue Code). Form to be completed and delivered by a revenue officer to a taxpayer who has been delinquent in paying taxes withheld or collected from another person. The notice applies to income tax, FICA tax withheld from employees, and excise tax collected. Notifies taxpayer to establish a separate bank account to deposit the taxes withheld or collected; to make deposits not later than the end of the second banking day after collection; and to file monthly returns on Form 720 or 941M and remit full taxes due. CO:O:FP
- 2504 Agreement to Assessment and Collection of Additional Tax and Acceptance of Overassessment—Excise or Employment Tax.** Agreement form for assessment and collection of additional tax and acceptance of overassessment on excise or employment tax, after audit. EX:E:D
- 2504(C) Agreement to Assessment and Collection of Additional Tax and Acceptance of Overassessment.** Form sent to taxpayer to sign agreeing to the assessment and collection of additional tax and the acceptance of overassessment. EX:E:D
- 2504-AD Excise or Employment Tax—Offer of Agreement to Assessment and Collection of Additional Tax and Offer of Acceptance of Overassessment.** Offer of agreement to the assessment and collection of additional tax and an offer of acceptance of overassessment for excise or employment tax. The form is signed by the taxpayer as a result of settlement negotiations with the Appeals Division. This offer must be accepted for the Commissioner by an authorized Appeals Officer. CC:AP
- 2593 Sealed Bid for Purchase of Property Acquired by the United States.** Form to be completed by a bidder who desires to purchase property acquired by the Government under internal revenue laws. CO:O:FP
- 2593-A Sealed Bid for Purchase of Property Redeemed by the United States.** Form submitted by persons desiring to bid on redeemed property when offered for sale under sealed bid method. CO:O:FP
- 2678 Employer Appointment of Agent Under Section 3504, Internal Revenue Code.** Form to be completed by an employer and submitted to agent who transmits it to IRS to show appointment of agent to pay wages to employees. Also used as authorization to withhold and pay taxes with Form 941 for the employees. R:R:D
- 2725 Document Receipt.** Form to be completed and given to a taxpayer or witness as a receipt for records by a representative of IRS. Serves as an acknowledgement of return of the documents when signed by the taxpayer. CI:O
- 2750 Waiver Extending Statutory Period for Assessment of 100 Percent Penalty.** Agreement form between the responsible officer or employee of a corporation and IRS to extend the statutory period in which a 100 percent penalty may be assessed against the officer or employee for the corporation's failure to pay employment taxes. CO:O
- 2751 Proposed Assessment of 100 Percent Penalty.** Form to be completed by the responsible officer or employee of a corporation to agree to the assessment and collection of 100 percent penalty for failure to pay employment or excise taxes. CO:O
- 2751-AD 100 Percent Penalty—Offer of Agreement to Assessment and Collection and Offer of Acceptance of Overassessment.** Form to be signed by the responsible officer or employee of a corporation offering to agree to the assessment and collection of 100 percent penalty for failure to pay employment taxes, or the overassessment of this penalty as a result of settlement negotiations with the Appeals Division. This offer must be accepted for the Commissioner by an authorized Appeals Officer. CC:AP:FP
- 2769 Computation of Deposit Penalty.** Form to be completed as an attachment to an audit report. Shows that according to depository receipts, penalty for failure to make adequate or timely deposits of tax applies. EX:E:D
- 2807 Agreement To Maintain Adequate Books of Account and Records.** Form for a partnership to agree to maintain books and records. EX:E:D
- 2860 Document Transmittal and Bill.** Form to be used for transmitting Federal tax returns, documents, or aperture cards in response to taxpayer's request. Charges are to be shown on the form. R:R:T
- 2866 Certificate of Official Record.** Form used for certification of documents on file in a Federal Record Center. EX:E:D
- 2876 Request for VA Insurance Policy Dividend Information.** Form to be completed to request the Veterans Administration to furnish insurance policy dividend information to IRS. Space is provided for the VA to enter specific details. CO:O
- 3040 Authorization to Apply Offer in Compromise Deposit to Liability.** Form to be completed by a taxpayer after an offer in compromise is rejected if the taxpayer agrees that the amount deposited with the offer can be applied to the outstanding liability. CO:O:SP
- 3228 Adjustments to Taxable Estate.** Audit report form for showing adjustments to taxable estate. For use as a supplemental schedule. EX:E:D
- 3229 Computation of Credit for Tax on Prior Transfers.** Examination report form use for computing the credit for transfer tax on prior transfers. Used for transferrors who died or will die after 12-31-76. EX:E:D

- 3239-A **Computation of Credit for Tax on Prior Transfers.** Examination report form for computing credit for transfer's tax on prior transfers. For estate tax. EX:E:D
- 3233 **Report of Gift Tax Examination.** Audit report form for showing the correct amount of taxable gifts as a result of a gift tax audit and the computation of the corrected tax. EX:E:D
- 3241 **Request for Information (To Locate Individual).** Form to be used as a request to a third party for information to locate a taxpayer. Space is provided for a name and address, present employer, and any other information that may help in locating the taxpayer. CO:O
- 3242 **Request for Information From Employer (To Locate Individual).** Form to be used as a request to a past or present employer for information to locate a taxpayer. Space is provided for a name and address, present employer, and any other information that may help in locating the taxpayer. (The computer version of this form is 3242C) CO:O
- 3259 **U.S. Certificate Discharging Property Subject to Gift Tax Lien.** Form to be used as a certificate for releasing a gift tax lien, showing district or office, calendar quarter, donor's name and address, and a description of the property on which the lien was imposed. EX:E:D
- 3363 **Acceptance of Proposed Disallowance of Claim for Refund or Credit.** Form to be completed and signed by the person who accepts IRS' proposal to disallow a claim in full. It is not a waiver of the right to file suit. EX:E:D
- 3439 **Statement of Annual Income (Individual).** Form used by an individual taxpayer to report annual income and compute the amount due under a future income collateral agreement. CO:O
- 3439-A **Statement of Annual Income (Corporation).** Form used by a corporation to report its annual income and compute the amount due under a future income collateral agreement. CO:O
- 3440 **Adjustments to Statement of Annual Income.** Form used to show adjustments made by IRS as the result of comparing taxpayer's annual income statement with Federal income tax return. Used in conjunction with a collateral agreement. EX:E:S
- 3531 **Request for Missing Information or Papers To Complete Return.** Ballot-box type attachment to be sent to taxpayer for information needed to complete return: filing status not clear; social security number not shown or not complete; return not signed or required form or schedule not submitted. Other boxes request court certificate showing appointment of a personal representative; and advise taxpayer of earned income credit and asks questions to determine eligibility. R:R
- 3547 **Explanation of Adjustments.** Blank audit report form for showing an explanation of adjustments for any type of tax. EX:E:D
- 3552 **Prompt Assessment Billing Assembly** Form to notify taxpayer that payment of the balance shown is past due, and to request payment. The other parts of the form are used for internal IRS control. R:R:A
- 3559 **Alimony or Separate Maintenance Statement.** Audit questionnaire form for taxpayer to furnish information on alimony or separate maintenance payments. EX:I:I
- 3614-A **Estate Tax (For Persons Who Died After December 31, 1976).** Form for computing estate tax. Also used for statutory notices. EX:E:D
- 3615 **Gift Tax.** Form for figuring revised gift tax liability; used by Appeals Officers for all cases, and by District Examination Division for statutory notices. EX:E:S
- 3615-A **Gift Tax (For Donors Mailing Gifts After December 31, 1976).** Form for figuring gift tax liability; used by Appeals Officers for all cases, and by District Examination Division for statutory notices. EX:E:D
- 3621 **Net Operating Loss Computation—Individuals and Corporations.** Audit report form for recomputing net operating loss by modifying income and deduction items to determine an allowable net operating loss. EX:E:D
- 3621-A **Computation of Net Operating Loss Deduction (Section 172(b)(2)IRC).** Audit report form for recomputing taxable income by modifying income and deduction items to determine an allowable net operating loss deduction. EX:E:D
- 3623 **Statement of Account.** Form to be completed by IRS and sent to taxpayer to show account information including assessments, payments, refunds or credits, and any balance due. CC:AP:FS
- 3699 **Return of Documents to Taxpayer.** Transmittal form to accompany documents returned to taxpayer. A block may be checked to indicate the type of document returned: receipts; Form(s) W-2; cancelled checks; Form(s) W-4; other to be filled in as appropriate. R:R:T
- 3731(C) **Unidentified Remittance Notice.** Letter advising taxpayer that we have received payment, but need additional information before we can credit account; requesting applicable parts on back of letter be completed and returned; or if payment was in response to a bill, requesting a copy of the bill. Back of letter asks if payment was intended for another agency; intended to be sent with return; or intended for credit for return already received. Also asks for additional information that will help identify account. (Used in the IDRS system.) R:R:A

Request for SSN Clarification. Letter to the Social Security Administration asking for help in resolving the problem of two returns filed with the same social security number. Space is provided for fill-in information by IRS to further identify the taxpayers involved. R:R:R

3270 (Part 2) Acknowledgment of a Request for Adjustment. Form acknowledges taxpayer's request for adjustment of tax account. (Parts 1, 3, 4 are internal use) CO:O

3913 (Part 1) Acknowledgement of Returned Refund Check. Form to acknowledge receipt of a taxpayer's refund check or U.S. Savings Bond and to advise that IRS will review account and advise of action taken as soon as possible. R:R:Q

3915 Processing Notices and Releases of Federal Tax Lien and Other Related Certificates. Form to transmit Forms 668, 668-F, releases of Federal tax liens, and other related certificates for recording, filing, or refiling. The form contains a receipt to be completed and returned to the District Director when lien recording and release fees are enclosed. CO:O:SP

3967C Second Notice-Payment Overdue. Follow-up letter advising taxpayer that we have not received payment of the Federal tax shown, asking for payment of the amount due or, if recently paid or adjusted, asking for any balance due and an explanation. (Used in the IDRS system.) (Also available in Spanish) CO:O

375 Tax Practitioner Annual Mailing List Application/Update. Form to be completed by tax practitioners who wish to remain on or get on Tax Practitioner Mailing List file. The form is contained in Pub. 1045 (Information for Tax Practitioners). Upon completion, form should be mailed to the distribution center (address shown on the back of form). HR:F:P:D

3982 Billing Support for Lien and Certificate Fees. Statement for recording offices to attach to their bill covering fees and related certificates for each recording or release fee. CO:O:SP

4016 Consent Fixing Period of Limitation Upon Assessment of Employment or Miscellaneous Excise Taxes Against a Transferee. Form to be signed by the transferee and the District Director, or Regional Director of Appeals, to extend the statute of limitations for assessment of employment or excise taxes. EX:E:D

4085 Correction Notice Refund Due Taxpayer. Form for computer notice explaining that because of a math error on taxpayer's individual income tax return, it now shows an overpayment. It includes figures to show the change in the amount. Excess will be refunded if no other taxes are owed, or credited to estimated tax account. Items on the back of the form explain any interest or penalty charges. R:R:Q

4089 Notice of Deficiency—Waiver. Form to be signed by a taxpayer who agrees to the immediate assessment and collection of the deficiencies (increase in tax and penalties) as shown, plus any interest provided by law. Explains that by signing this waiver, the taxpayer will not be able to contest in the United States Tax Court. EX:E:D

4089-A Notice of Deficiency Statement. Cover sheet for a statutory notice of deficiency statement in jeopardy assessment and criminal cases. EX:Q:CA

4149 Information To Correct Invalid Social Security Number. Form to be completed by taxpayer and IRS employee and sent to the Service Center. If an asterisk is entered after the taxpayer's social security number on any document received, it indicates the document was generated from an account in the invalid section of the Master File and, to validate the account, the IRS employee is requested to obtain information to complete this form. If the taxpayer has not received an inquiry, the employee is requested to determine whether taxpayer has a social security number; if not, help taxpayer get one; fill in appropriate items on the form. R:R:D

4181 Questionnaire Relating to Federal Trust Fund Tax Matters of Employer. Form is used to obtain information from taxpayer's employees in the course of 100 percent penalty investigation CO:O 522 99

4190A Special Enrollment Examination (SEE) Study Material Request and Mailing Label. Form for use by applicants who want to take the Special Enrollment Examination (SEE) to request study materials from the closest IRS Distribution Center. HR:DP

4332 Wage and Separation Information. Form to be used to record payroll (wage and separation) information on Federal employees, and sent to the State agency that requested the information so the agency can determine whether an employee is eligible for unemployment compensation. PFR:D

4351 Interest Computation—Estate Tax Deficiency on Installment Basis. Form to be used to assess deficiencies on Federal estate tax returns and to issue notice and demand on past due installments. A filled-in copy will be mailed to taxpayer with notice of tax due. R:R:A

4356 (Part 1)-Delay in Processing Your Refund. Form to be used as a follow-up computer assembly notice on IMF or BMF returns to advise a taxpayer that overpayment has been applied to unpaid NMF accounts and that the balance, if any, will be refunded. Space is provided for amounts applied and amounts to be refunded. (Parts 2, 3, and 4 are for internal use, Part 5 is initial contact.) (Also available in Spanish) CO:O

4388 A Average Rate of Interest Assumed on Life Insurance Reserves or Mean of Pension Plan Reserves. Audit report form for determining the average rate of interest assumed on life insurance reserves or the mean of pension plan reserves for life insurance companies. EX:C:I

4389 Adjustment to Reserves and Required Interest. Audit report form for computing adjustments to reserves and required interest for life insurance companies. EX:C:I

4391 Gross Premiums Less Return Premiums. Audit report form for computing adjustments to gross and return premiums of life insurance companies. EX:C:I

4395A Section 810(c) Reserves. Audit report form for computing adjustments to section 810(c) reserves of life insurance companies. EX:C:I

4404A Computation of Income Tax for Years After 1981. Audit report form for computing income tax deficiencies or overassessments of life insurance companies. EX:C:I

4405 Alternative Tax Computation. Audit report form for computing alternative tax for life insurance companies. EX:C:I

4419 Application for Filing Information Returns on Magnetic Media. Application on which organization requests permission to file information returns on magnetic tape. ISM:M:P:I

4421 Declaration—Executor's Commissions and Attorney's Fees. Form for an executor or administrator and the attorney of an estate to certify that the commissions and fees have been agreed upon, have been or will be paid, and have not or will not be deducted on a fiduciary's income tax return. EX:E:D

4422 Application for Certificate Discharging Property Subject to Estate Tax Lien. Form to be completed and filed to obtain a certificate discharging property subject to estate tax lien. EX:E:D

4490 Proof of Claim for Internal Revenue Taxes. Form to be completed as proof of claim for taxes owed to the Government, showing the amount of tax and interest due. Used for cases other than bankruptcy. CO:O:SP

4491-A Proof of Claim for Internal Revenue Taxes. Form to be completed as proof of claim for taxes owed to the Government. Used for bankruptcy proceedings—administrative claims. (Bankruptcy Acts Proceedings—Administrative Claims) CO:O:SP

4549 Income Tax Examination Changes. Basic report form for agreed cases (at revenue agent's level), prepared by examining offices to show adjustments and corrected tax liability; used for individual or corporation income tax cases. EX:E:D

4549 A Income Tax Examination Changes. Basic report form to be completed by the examining officer for unagreed and excepted agreed cases for individuals, corporations, taxable fiduciaries, and taxable small business corporations. EX:E:D

4549-B Income Tax Examination Changes—Adjustments to Income. Form to be used for showing adjustments to income tax when there are more adjustments than there are lines provided on the basic report form. (Use with Forms 4549, 4549-A, 4605, and 4605-A.) EX:E:D

4564 Information Document Request. Form used to request information (general use). Usually used by a revenue agent to obtain information from a taxpayer when there are voluminous records to be examined, or when it is desirable to document requests. EX:E:D

4571 Explanation for Filing Return Late or Paying Tax Late. Form for taxpayer's statement explaining reason tax form filed late or the required tax not paid when due. CO:O:SP

4585 Minimum Bid Worksheet. Form sent to taxpayer showing the minimum bid price of his or her property and how it was figured. (Part 1 is internal use.) CO:O

4598 Forms W-2, W-2P, or 1099 Not Received or Incorrect. Three-part carbonized snap-out used by district taxpayer service functions for handling missing or incorrect Form W-2/W--2P taxpayer inquiries. Part one is retained by the service centers for follow-up with the employer, part two is sent to the taxpayer to confirm action on the inquiry and explains procedures to follow if the missing or incorrect form is not received, and part three is sent to the employer requesting that the missing or corrected Form W-2/W-2P be furnished to the taxpayer. R:T:F

4605 Examination Changes-Partnerships, Fiduciaries, S Corporations, and Interest Charge Domestic International Sales Corporations. Form used to report audit changes made on returns, to be sent to partnerships, fiduciaries, and small business corporations. Form advises that we will notify, by mail, when the District Director has reviewed the changes. EX:E:D

4605A Examination Changes—Partnerships, Fiduciaries, Small Business Corporations and Domestic International Sales Corporations. Form used to report audit changes made on returns for partnership, fiduciaries, Small Business corporations and domestic international sales corporations. EX:E:D

4667 Examination Changes—Federal Unemployment Tax. Basic report form to be completed by the examining officer for Forms 940. EX:E:D

4668 Employment Tax Examination Changes Report. Form used as a basic report form for examination of Forms 941, 942, or 943. EX:E:D

- 4750 Employee Wage Statement.** Form to be completed by an employee and submitted by employer to request relief from income tax withholding. EX:E:D
- 670 Request for Relief from Payment of Income Tax Withholding.** Form to be completed by an employer to request relief from payment of income tax withholding. EX:E:D
- 4728 Notice to Taxpayer of Incorrect Refund Check.** Letter advising taxpayer that the refund IRS sent was larger than it should have been, that if taxpayer still has the check, to return it, or if cashed, to send payment to IRS; advising that no interest will be charged if payment is received within a few days. R:R:Q
- 4733 Special Tax Stamp and Receipt for Wagering Tax.** Receipt for payment of special tax, sent with Form 11C, containing a cautionary statement that this receipt does not authorize violation of other laws, and giving notice that the taxpayer must advise IRS of any change in address, ownership, control, or location of business. R:R:Q
- 4742 Questionnaire—Medical and Dental Expenses.** Form to be completed by a taxpayer to support deductions for medical and dental expenses shown on individual income tax return. EX:E:S
- 4743 Questionnaire—Taxes.** Form to be completed by a taxpayer to support deductions for taxes claimed on individual income tax return. EX:E:I
- 4744 Questionnaire—Contributions.** This form is used to verify deductions for contributions. EX:C:I
- 4745 Questionnaire—Interest Expenses** This form is used to verify interest expense. EX:C:I
- 4746 Questionnaire—Credit for Child and Dependent Care Expenses.** Form to be completed by a taxpayer to support deduction for child care and disabled dependent care shown on an individual income tax return. EX:C:I
- 4747 Questionnaire—Uniforms, Clothing, Equipment, or Tools.** Form to be completed by a taxpayer to support deductions for uniforms, clothing, equipment, or tools, shown on individual income tax return. EX:C:I
- 4748 Questionnaire—Casualty or Theft Loss.** Form to be completed by a taxpayer to support deduction for casualty or theft loss, claimed on individual income tax return. Used in correspondence type examinations. EX:E:D
- 4749 Questionnaire—Employee Expenses or Miscellaneous Deductions.** Form to be completed by a taxpayer to support deductions for employee business expenses or miscellaneous deductions shown on an individual income tax return. EX:C:I
- 4752 Questionnaire—Head of Household.** This form is used to verify the filing status of an individual claiming head of household. EX:C:I
- 4759 Address Information Request.** Postcard requesting a postmaster to furnish us a taxpayer's current address or information that might help us to locate the taxpayer. CO:O
- 4764 Large Cases Examination Plan.** Seventeen-page form completed as the taxpayer's copy of the IRS plan for examining large cases. The form contains such information as name, position, and telephone number of the IRS persons in the key district and the support district, the communications agreement, the examination schedule, pre-examination conferences, what documentation is needed from the taxpayer, and what space and facilities will be provided. EX:E:S
- 4801 (Label) Deliver Unopened to Tape Library.** Label used for each package in the magnetic media tape shipment by a payer-transmitter. ISM:M:P:I
- 4802 Transmittal for Multiple Magnetic Media Reporting.** Supplement to Form 4804, used if more than one payer is reported. Enclosed in first package of each shipment of tapes. ISM:M:P:I
- 4804 Transmittal of Information Returns Reported on Magnetic Media.** Transmittal form to be enclosed with the package containing the first tape in a shipment of magnetic tapes. Sent in duplicate; one copy is returned to sender to acknowledge IRS receipt of the tapes. ISM:M:P:I
- 4810 Request for Prompt Assessment Under Internal Revenue Code Section 6501(d).** Form to be completed by fiduciary for dissolving corporation or decedent's estate to request prompt assessment of any additional tax due on listed returns within 18 months from date request is filed. R:R:T
- 4822 Statement of Annual Estimated Personal and Family Expense.** Form to be completed by a taxpayer to verify certain personal and family living expenses when records appear inadequate. EX:E:D
- 4839 Letter Advising Taxpayer of Possibility of Additional Penalty and Interest Charges if Tax Not Paid.** Follow-up letter advising taxpayer that payment of the Federal tax shown in the letter has not been paid, and that it should be paid immediately to avoid additional penalty and interest charges. The letter contains information about IRS authority to file tax liens and seize property, wages, or other assets to satisfy unpaid tax. CO:O
- 4840 Letter Advising Taxpayer of Possibility of Additional Penalty and Interest Charges if Tax Not Paid-Final Notice** Letter advising taxpayer that since there is no record of a reply to previous requests for payment of overdue tax, enforcement action may be taken if payment is not made within 30 days; instructing that IRS be contacted if the bill is incorrect or if the taxpayer wishes to discuss installment payments. Used in the IDRS system. CO:O

- Employee's Substitute Wage and Tax Statement.** Form to be used by taxpayer to estimate gross wages received and income and FICA tax withheld in absence of a Form W-2 from employer. To be attached to Form 1040. R:R:T
- 4862 Statement of Income Tax Changes.** Combined Appeals Division audit statement and agreement form used in preparing audit statements in certain agreed income tax cases. Form combines adjustments to income, computation of tax, and waiver of restrictions on assessment and collection of a deficiency, or acceptance of an overassessment, in office audit type cases. CC:AP:FS
- 4905 IDRS Delinquent Account Notice.** Form issued as an installment payment reminder and as a notice to a taxpayer requesting review of financial condition. CO:O
- 4977 Schedule of Tax Liability and Deposits.** Form to be completed by taxpayer to show tax liability and deposits on Form 941 or Form 720. (To be sent to a taxpayer when there is an indication of failure to meet requirements for Federal tax deposits.) R:R:D
- 4994 Preparation Instructions for Magnetic Tape Filing of Form 941 Using Tape Labels Form 3298.** Instructions for completing Form 3298, magnetic tape filing of Form 941. HR:F:P:D
- 5039 Employee Wage Information.** Form for employer to furnish information if the correct wages listed in the enclosed letter were previously reported. (Also available in Spanish.) R:R:T
- 5063 Information Needed To Identify Account or Locate Return.** Form to be filled in by taxpayer giving information to help identify account or locate tax return. R:R:T
- 5064 Media Label.** Form filled in by magnetic tape filers and attached to the magnetic tape reel. Form identifies the type of tape being submitted. ISM:M:P:I
- 5070 Request for Information to Locate Employment Tax Return.** Form sent to employer requesting information to locate employment tax return. Requests: form number on which tax was reported; periods; page and line number of the schedule on which the wages were reported; dates returns filed; office where filed; if paid to IRS by check, endorsement date and number stamped on check; if deposited, serial number of deposit form and date deposited; if paid to IRS by money order, serial number and date purchased. R:R:T
- 5129 Questionnaire—Filing Status and Exemptions and Standard Deduction.** Form requesting information from taxpayer on filing status or exemptions reported on individual income tax return. R:R:R
- 5169 Acknowledgment of Documents Received in IRS Office.** Form used to acknowledge receipt of documents as described. CO:O
- 5204 Record of Accounts.** Form to be sent to taxpayer to show account information including assessments, credits, amounts, explanations, and any balance due. R:R:T
- 5205 Information About Your Income Tax Refund.** Form enclosing refund for overpayment of income tax. Interest due on the overpayment is included. Tax required to be withheld from interest paid to a non-resident alien is computed at the rate of 30 percent or at a lower rate if prescribed in a tax treaty. Refund computed as shown. R:R:Q
- 5278 Statement—Income Tax Changes.** Form for computing corporations and individual's income tax changes, used by Regional Director of Appeals. Form combines adjustments to income, taxable income, and statutory deficiency or overassessment. EX:E:D
- 5332 Request for Verification of Name and Taxpayer Identifying Number.** Notice requesting payee's name and social security number so IRS can verify records of those who pay wages, salaries, dividends, interest, etc. R:R:R
- 5384 Excise Tax Examination Changes and Consent to Assessment Collection.** Basic report form for agreed cases prepared by examining offices to show adjustments and corrected tax liability; used for individual or corporation excise tax cases. EX:E:D
- 5408 Information Request for Form 990.** Ballot-box type form to be completed by exempt organization so IRS can process Form 990, Return of Organization Exempt From Income Tax. R:R:R
- 5409 Information Request for Form 990-PF.** Ballot-box type form to be completed by private foundation so IRS can process Form 990-PF. R:R:R
- 5438 Report of Examination—Excise Taxes on Prohibited Transactions.** Employee Plans report form for computing excise taxes on prohibited transactions (under IR Code section 4975). Space is provided to explain the adjustments. E:EP
- 5449 Your Refund Check Could Not Be Delivered.** Notice advising taxpayer that the Post Office has returned taxpayer's refund check as undeliverable; requesting current address, social security number, and signature so we can request that check be reissued. R:R:E
- 5495 Request for Discharge from Personal Liability Under Internal Revenue Code 6905.** Form to be completed to request discharge of executor from personal liability for decedent's income and gift taxes. R:R:T
- 5521 Series FTD Transmittal Label.** Pread-dressed gummed label for use by commercial banks to mail Form 2284, Federal Tax Deposit Advice of Credit Treasury Tax and Loan Account, to service centers R:R:D

- 5635 FTD Adjustment Action Request.** Form 5635 by IRS to request a Federal Reserve Bank to adjust a Treasury Tax and Loan Account or Federal Tax Deposit record. The reason for the adjustment is stated on the form. R:R:D
- 564 Notice of Deficiency Waiver.** Waiver request from taxpayers when additional assessment and collection occurs. EX:C:I
- 5601 Notice of Deficiency.** Notice of deficiency transmitting a statement showing how income tax deficiency was computed; asking taxpayer to sign and return enclosed waiver form if he or she does not intend to contest determination, advising that if he or she decides not to sign and return the form, the law requires that after 90 days from the date of mailing, IRS assess and bill for deficiency. If within stated time taxpayer contests determination by filing a petition with the United States Tax Court, IRS cannot assess any deficiency nor bill until case has been considered by the court; he or she may obtain rules for filing a petition by writing the Clerk of the Tax Court. EX:C:I
- 5609 Self-Employment Tax Program—Initial Contact Report.** Self-employment tax initial contact letter advising taxpayer of corrected self-employment tax income and computation of tax and balance due; enclosing a consent to assessment and collection to be signed, or requesting additional evidence or information; advising that taxpayer may request a meeting with an examiner at a local office a conference with a conferee within 15 days. Also advising that if IRS does not hear from taxpayer within 30 days, case will be processed on the basis of the adjustments shown in this letter. EX:C:I
- 5617 Understanding Taxes Evaluation Form.** Random survey questionnaire sent to teachers of Understanding Taxes course materials. T:I
- 5654 Notification of Action on Application for Change in Accounting Period.** Form for showing approval or disapproval of an application filed by an individual, a partnership, a corporation, a fiduciary, a small business corporation, or a tax exempt organization. CC:C:C
- 5655 Notification of Action on Application for Permission to Adopt a Tax Year.** Letter to partnership, corporation, fiduciary or tax exempt organization advising that based on application, IRS has granted permission to adopt a tax year ending on the date requested; it is not necessary for this office to take action; or IRS cannot grant permission for adoption of the tax year requested for the reason checked. CC:C:C
- 5701 Notice of Proposed Adjustment.** Form to be filled in by case manager to list the proposed adjustments that he or she believes should be included in the revenue agents report; requesting taxpayer's representative to furnish any additional information that might alter the report; providing space for the representative to show agreement, partial agreement, disagreement; stating that additional information will be submitted. EX:C:I
- 5737 Examination Contact.** Letter advising taxpayer that, as a result of reply received, IRS canceled additional tax charged because of arithmetic correction to return but, after review, is proposing the correction shown which will increase tax; explaining what actions should be taken to show agreement or disagreement with correction. (BMF and RMF Abatement Program.) R R O
- 5753 Action on Tax Forms Orders.** Form used to inform recipients of tax form orders of the status of their order if it is other than complete. HR:F:P
- 5753 A Backorder Notice.** Form 5753-A is used to notify persons requesting tax forms, pubs., etc., that items listed are not presently available, and will automatically be sent to them as soon as stock is received. HR:F:P:D
- 5790 Information Request for Schedule A (Form 990).** Form used to request additional information from an exempt organization (except private foundation) about Schedule A (Form 990). R:R:R
- 5795 Basis for Adverse Determination.** Form used to advise an organization of determination that it is either a private foundation or not an operating foundation and to explain the basis for the determination. E:O:D
- 5816 Report of Income Tax Return Preparer Penalty—Agreed Case.** Form to be completed to identify tax returns or claims for which a penalty is being charged. Explains penalty. Contains a consent to assessment and collection statement for the taxpayer to sign and return, and to agree, in the future, to comply with the provisions of the Tax Return Act as they relate to income tax return preparers. Used in agreed cases. EX:I:I
- 5817(A) Receipt for Payment of Taxes.** Cash register receipt issued to taxpayer for payment of taxes. CO:O
- 5838 Waiver of Restrictions on Assessment and Collection of Tax Return Preparer Penalty.** Form to be signed by tax return preparer to agree to the immediate assessment and collection of any tax return preparer penalty and accept any overassessment shown. EX:C:I
- 5838-AD Offer of Waiver of Restrictions on Assessment and Collection of Tax Return Preparer Penalty.** Form to be signed by tax return preparer (or authorized representative) to consent to the immediate assessment and collection of any tax return preparer penalty and accept any overassessment shown. (The offer is the result of settlement negotiations with an Appeals Officer and the offer must be accepted for the Commissioner by an authorized Appeals official.) CC:AP:FS
- 5913 Bill of Sale.** Form to be completed as a bill of sale for property forfeited and sold at public auction; includes a form to be used as the purchaser's receipt for property. CI:O

- 604 Release and Receipt of Property.** Form to be completed to (1) authorize release of property, (2) certify property was released, (3) acknowledge receipt of property. (Used in enforcement and forfeiture cases.) CI:
- 5983 Information Needed to Locate Return.** Form used to provide information IRS needs to locate a return. R:R:T
- 6014 Authorization—Access to Third-Party Records for Internal Revenue Service Employees.** Form to be signed by a taxpayer authorizing a third party to give IRS employees access to information and records about the taxpayer's transactions. EX:E:D
- 6018 Consent to Proposed Adverse Action.** Form is sent to an organization to sign consenting to a proposed adverse action. E:O:E
- 6040 — 6045 Employee Plan Deficiency Checklist.** Forms are used as a worksheets for computer generation of a letter rejecting the application from an organization for an employee plan determination letter and as an attachments to the letter specifying the areas in which the plan is deficient. The checklists continue as Forms 8397 — 8401. E:O:D
- 6123 Verification of Fiduciary's Federal Tax Deposit.** Two-part form to be completed to show Federal tax deposit(s) (FTD) as required by the United States District Court. The first part is to be completed by a fiduciary; the second part is a bank certification limited to receipt of deposit only. Used in bankruptcy proceedings. CO:O
- 6134 Information Request for Exempt Organization Returns.** Ballot-box type form to be completed by exempt organization so IRS can process returns. Requests: employer identification number; correct return (wrong return filed); copy of Articles of Amendment, bylaws, or other formal document showing organization's present name; correct beginning and ending dates of organization's annual accounting period; signature of authorized official (unsigned form submitted); other to be filled in as appropriate. R:R:R
- 6166 Certification of Filing a Tax Return.** Form to be filled in at service center to certify to a subsidiary of a domestic corporation that the subsidiary was included in the consolidated Form 1120, U.S. Corporation Income Tax Return, filed by the parent corporation for the tax year specified. R:R:T
- 6180 Line Adjustments—Estate Tax.** This form is used to determine estate tax. EX:E:D
- 6265 Statement of Proposed Adverse Determination.** Form used to give an organization the facts, law, and conclusion on which the denial of tax exempt status is based. E:O:D
- 6287 Summary Statement—Estate or Tax Appeals.** Application to refigure tax litigation cases. (Tax cases handled by the Department of Justice—whether in U.S. District Court, U.S. Court of Claims, Court of Appeals or Supreme Court). CO:AP:FS
- 6290 Declaration—Deduction for Interest on Estate Tax.** Form to be completed and signed by executor or administrator of an estate to certify that the interest expense that is being allowed as a deduction from the decedent's gross estate has not been claimed nor will it be claimed as a deduction for income tax purposes. EX:E:S
- 6338 Proof of Claim for Internal Revenue Taxes (Bankruptcy Code Cases).** Form to be completed as proof of claim for taxes owed to the Government, for use in proceedings under the Bankruptcy Reform Act of 1978. C:O:SP
- 6338-A Request for Payment of Internal Revenue Taxes.** Form to be completed to request payment of taxes owed to the Government. Used for bankruptcy code cases-administrative expenses. CO:O:SP
- 6347 TV Public Service Announcements.** Postcard public service announcement filled in by the media to determine type, format, and use of IRS PSAs. R:T:I
- 6390 Magnetic Media Seminar Response Card.** Card for use by organizations to respond to invitations to magnetic media seminars. ISM:M:P:I
- 6401 Request for Missing Information.** Check-box paragraph form returning taxpayer's application for an extension of time to file because request does not contain all the information needed to process it. Also advising taxpayer of the due date. R:R:T
- 6450 Questionnaire to Determine Exemption From Withholding.** Form to be completed by taxpayer so we can determine whether he or she qualifies to claim exemption from the withholding of taxes from wages. CO:O:W4
- 6454 Pass Letter Advising Examinees of Test Results.** Letter advising examinees of passing Special Enrollment Examination. HR:DP
- 6455 Fail Letter Advising Examinees of Test Results.** Letter advising examinees that they did not pass the Special Enrollment Examination. HR:DP
- 6466 Transmittal of Magnetic Tape of Form W-4, Employee's Withholding Allowance Certificate.** Form used to transmit magnetic tape of Forms W-4. ISM:M:P:I
- 6467 Multiple Employer Transmittal for Magnetic Tape Reporting of Form W-4.** Form is a continuation Sheet to Form 6466 and is used to list additional employers. ISM:M:P:I
- 6468 How To Prepare Form 6469, Tape Label for Form W-4.** Instructions for preparing Form 6469 Tape Label for Form W-4. ISM:M:P:I

6511 **Tape Label for Form W-4.** Form filed in by magnetic tape files and affixed to magnetic tape reel to identify type of tape being submitted. (ISM:M:P)

6494 **Correction of W-3 Transmittals.** Form used to notify Social Security Administration of changes to be made to FICA information under the CAWR (Combined Annual Wage Reporting) Program. R:R:T

6513 **Extension of Time To File Not Allowed.** Ballot-box type form advising taxpayer that request for extension, or additional extension, of time to file cannot be granted because: balance due was not received; Form 4868 not submitted; reason shown on Form 2688 does not meet the criteria for undue hardship; application filed after the date Form 1040 was due; request was received after the expiration date of previous extension; previous correspondence allowed a 10-day grace period; reason for extension is insufficient; blanket requests cannot be granted; corporations must file Form 7004 and deposit 50 percent of the tax tentatively due. R:R:R

6559 **Transmitter Report and Summary of Magnetic Media Filing.** Used by employers and other payers to transmit Form W-2 data by magnetic media and provide summary data to the Social Security Administration (SSA). Form 6559-A is the continuation. R:R:T

6561 **Payer Summary of Form W-2P Magnetic Media Pension Information.** Transmittal form to be enclosed with magnetic media pension information to summarize information about each payer who has inventory included in the file. (To be used only for tax years beginning before 1991.) R:R:T

6637 **Collection Summons.** IRS copy of form to be completed to require a taxpayer or a principal in a tax case to appear at a designated place before an officer of IRS to give testimony on a tax matter and to bring the records designated. The back is a certificate of service of the summons. (Collection Information Statement) CO:O:FP

6638 **Collection Summons.** IRS copy of form to be completed to require a taxpayer or a principal in a tax case to appear at a designated place before an officer of IRS to give testimony on a tax matter and to bring the records designated. The back is a certificate of service of the summons. (Income Tax Return) CO:O:FP

6639 **Collection Summons.** IRS copy of form to be completed to require a taxpayer or a principal in a tax case to appear at a designated place before an officer of IRS to give testimony on a tax matter and to bring the records designated. The back is a certificate of service of the summons. (Financial Records) CO:O:FP

6728 **Certificate of Enrollment.** Form issued to certify that agent is enrolled to practice before the Internal Revenue Service; also contains enrolled agent's number. HR:DP

6732 **Windfall Profit Tax Examination Changes—Consent to Assessment and Collection.** Basic report form for agreed cases prepared by examining offices to show adjustments and corrected tax liability; used for windfall profit tax cases. EX:C:C

6733 **Windfall Profit Tax Examination Changes.** Basic report form to be completed by the examining officer for unagreed and accepted agreed windfall profit tax cases. EX:C:C

6734 **Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and Acceptance of Overassessment (Windfall Profit Tax).** Form to be completed and signed to show agreement with deficiency or overassessment because of windfall profit tax adjustment. EX:C:C

6735 **Computation of Penalties for Filing and Paying Late.** Form for computation of penalties for failure to file tax returns and to pay taxes. Used for underpayment of windfall profit tax. A copy is given to the taxpayer to show how the penalty is computed. EX:C:C

6762 **Request for Missing Information To Complete Tentative Refund Application.** Form used to return incomplete Forms 1045 and 1139 to the taxpayer to complete and return with the required information. R:R:T

6800 **Request for Missing Information or Papers to Complete Return.** Ballot-box type attachment to be sent to taxpayer for information needed to complete return. Requests: signature; required Form 941c; the date the last wages were paid; completion of appropriate lines; answers to questions A and B on Form 940; employer identification number; information on how to apply overpayment; the amount of FICA wages or why the compensation is exempt from FICA tax; appropriate form to support entry requested; other to be filled in as appropriate. R:R:R

6847 **Consent for Internal Revenue Service to Release Tax Information.** Form to be completed to release information returns (Forms 1087 and 1099) that were furnished on magnetic media to State tax agencies. Form will be used by organizations filing returns on magnetic media in the Combined Federal/State Information Returns Reporting Program. HR:DS

6878 **Request for Federal Tax Return Information for Use in Child Support Enforcement.** Form used to request Federal tax return information regarding the person identified for the purpose of locating, establishing, or collecting child support obligations. EX:E:D

6887 **Partial Pass Letter Advising Examinees of Test Results.** Letter advising examinee of partial passing of Special Enrollment Examination. HR:DP

7018 **Employer's Order Blank for Forms.** Order form used by employers to obtain additional tax forms. (Found in Publication 393, Federal Employment Tax Forms.) T:FP:F

83-A Agricultural Employer's Order Blank for Forms. Order form used by agricultural employers to obtain additional tax forms. (Found in Publication 51, Circular A, Agricultural Employer's Tax Guide) T:FP:F

7990 United States Estate Tax Certificate of Discharge From Personal Liability. Form to be completed as a certificate releasing the individuals named from any personal liability for estate tax since it has been determined and paid. EX:E:D

7990-A United States Gift Tax Certificate of Discharge from Personal Liability. Form to be completed as a certificate releasing the individuals named from any personal liability for gift tax since it has been determined and paid. EX:E:S

7990-B United States Individual Income Tax Certificate of Discharge from Personal Liability. Form to be completed as a certificate releasing the individuals named from any personal liability for individual income tax since it has been determined and paid. EX:E:D

8003 Request For Additional Information From Tax-Exempt Organizations. Form used by IRS to request additional information from tax-exempt organizations. For use in the EO Office/Correspondence Examination Program (OCEP). (Pattern paragraphs 7-12) E:O:E

8004 Request For Additional Information From Tax-Exempt Organizations. Form used by IRS to request additional information from tax-exempt organizations. For use in the EO Office/Correspondence Examination Program (OCEP). (Pattern paragraphs 13-17) E:O:E

8005 Request For Additional Information From Tax-Exempt Organizations. Form used by IRS to request additional information from tax-exempt organizations. For use in the EO Office/Correspondence Examination Program (OCEP). (Pattern paragraphs 18-20) E:O:E

8009 Request for Missing Information or Papers To Complete Return. Ballot-box type attachment to be sent to taxpayer for information needed to complete amended return. Requests: signature; court certificate currently in effect showing appointment of a personal representative; completion of Part II, page 2, Form 1040X; completion of Form 3468 to support claim for investment credit; completion of form to support changes made; copies of Forms W-2 to support claim; Form W-2 for additional income; corrected Form W-2; Form W-2 for the adjusted withholding; statement by physician regarding permanent and total disability at bottom of Form 2440; Form 1310; filing status; exemptions; tax period; social security number or spouse's social security number; completion of appropriate lines; Form 1040X to designate \$1 to the Presidential Election Campaign Fund; employer identification number (missing or does not show nine digits); signature of corporate officer authorized to sign. R:R:T

8034 Refund Form Letter. Ballot-box type form used to respond to taxpayer's refund and/or account inquiry. Explains that refund to be issued soon; refund applied to an obligation of past due child and spousal support; refund or part of it applied to other taxes owed; refund applied to unpaid account; refund delayed pending verification of unpaid taxes; items on return being reviewed; portion of refund being withheld; return being considered for examination; Form 3911 has been received and is being processed; service center unable to process Form 3911 without both spouse's signature (for joint return) R:T:F

8036 Refund Form Letter. Ballot-box type form used to respond to taxpayer's refund and/or account inquiry. Explains that: estimated tax payments were credited to account; interest was paid or received; unpaid balance exists on tax account; employer identification number identified or not located. R:T:F

8046 Change to Credit for the Elderly or for the Permanently and Totally Disabled. Form providing taxpayer with a record of the changes made by IRS to credit for the elderly and the reason(s) for the changes. R:R:T

8088 Missing Information Necessary to Complete Adjustment Request. Form used to explain the reason why a taxpayer's adjustment request is being returned and to request additional information. R:R:T

8121 Return of Unacceptable Payment. Form prepared by Deposit Operation personnel to return unacceptable remittances to taxpayers. R:R:D

8123 Questions Regarding Status As A Church. Form to be completed by ministers claiming exemption from self-employment tax, or organizations claiming to be tax-exempt churches, to establish organization's church status. E:O:D

8157 Check for Copy of Tax Return or Tax Account Information Not Accepted by Bank. Form used to transmit to taxpayer a check for photocopy of tax return or tax account information that was not paid by the bank. Payment is requested by certified check, cashier's check, or money order. R:R:T

8184 Do You Need To File Form 990? Letter sent to exempt organizations that previously indicated its annual gross receipts were below the minimum amount that requires filing Form 990; explains current filing requirements; requests gross receipts and total assets for most recent tax year if the organization is still not required to file or, if it is required to file, requests delinquent returns or copies of returns previously filed; and requests explanation if any required returns were not filed. E:O:D

8189 Community Property Split Schedule. Form showing the corrected computation of income and credit of community property split. EX:C:I

- Notification of Potential Revocation of Tax-Exempt Status.** Letter sent to an exempt organization that may be required to file Form 990 but has not filed a return for at least three years; explaining the delinquency penalty that may be imposed and the possible loss of tax-exemption if required returns are not filed. E:O:D
- 8200 Statement—Windfall Profit Tax Changes.** Statutory notice, reflecting the tax liability as shown on Form 6730, plus any other tax resulting from known errors or deficiencies. Summarizes tax changes on a property-by-property basis in arriving at the total tax included in the notice. EX:C:C
- 8208 Request for Verification of Name and Social Security Number.** Form requesting employee's social security number and name so IRS can verify reports from employer(s). R:R:I
- 8220 Explanation of Items (Prepayment Credit Adjusted).** Form transmitted with Form 4089 to explain to the taxpayer an increase or decrease in taxes. EX:E:I
- 8233 Exemption from Withholding of Compensation for Personal Services.** Used by nonresident alien individuals to claim exemption from withholding on compensation for personal services because of an income tax treaty or the personal exemption amount. T:FP:F
- 8259 Employee Plans Delinquency Notice.** Form used for delinquency checking of Form 5500 series returns. Form incorporates such information as penalties for late filing under ERISA and TEFRA. R:R:D
- 8265 (C) FTD Alert Notice.** Notice sent to employers who have not made FDTs during the current quarter but who had a previous quarter liability \$500 or more. CO:O:CPS
- 8269 Notice of Dishonored Check for More Than One Tax Form.** Form to transmit to the taxpayer a check not paid by the bank, also Form 2287(c), Notice of Check Not Accepted by Bank, requesting Part 2 of each Form 2287(c) be returned with repayment to credit account. R:R:A
- 8272 Request for a Return.** Letter requesting a copy of tax return that taxpayer states he/she filed and IRS has been unable to locate. CO:O:CP
- 8290 Returned Check Repayment Notice.** Form advising taxpayer that check was dishonored for reason which was not the taxpayer's fault. Penalty is not being assessed, advising how and when to repay, repayment will be credited to account with the same date as original payment. R:R:A
- 8302 Application for Electronic Funds Transfer (EFT) of Tax Refund of \$1 million or More.** Form to be completed to permit electronic funds transfer (EFT) of refunds of \$1 million or more through the Federal Reserve Communications System (FRCS). R:R:A
- 8316 Information Regarding Request for Refund of Social Security Tax Withheld on Wages Received by a Nonresident Alien on an F or J Type VISA.** Form requesting information from nonresident alien on an F or J type VISA regarding request for refund of social security tax withheld. R:R:T
- 8317 Request for Additional Information From Employer/Plan Sponsor.** Form requesting information from exempt organization concerning determination letters, participation and eligibility for all employees-coverage, and vesting, so IRS can complete retirement plan examination. E:O:E
- 8318 Request for Additional Information from Employer/Plan Sponsor.** Form requesting information from exempt organization concerning minimum funding, investments, trust investments and transactions, so IRS can complete retirement plan examination. E:O:E
- 8319 Request for Additional Information from Employer/Plan Sponsor.** Form requesting information from exempt organization concerning contribution(s) and deduction(s) claimed and other; so IRS can complete retirement plan examination. E:O:D
- 8355 Request for Verification of Name and Taxpayer Identification Number.** Form requesting payee's name and social security number to verify taxpayer name and identifying number on a received Form 1099-MISC. R:R:T
- 8379 Injured Spouse Allocation.** Form used to compute the portion of a joint tax refund due the injured spouse when either all or part of the refund initially was applied against a past-due child support obligation or a Federal debt owed by the other spouse. R:R:A
- 8391 Listing of Information Returns.** Form used to request explanation of difference in taxpayers returns filed by employers. EX:C:I
- 8397 — 8401 Employee Plan Deficiency Checklist.** Forms are used as a worksheet for computer generated letter rejecting the application from an organization for an employee plan determination letter and as attachments to the letter specifying the areas in which the plan is deficient. The checklists continue as Forms 6040 — 6045. E:O:D
- 8456 Request for IRS Statistics of Income News Releases.** Post card used by persons who want to receive news releases concerning statistics of income publications. R:S:C
- 8482 Magnetic Tape of Federal Tax Deposits.** Form used to transmit Federal tax deposit tapes from reporting agents to the Service Centers. R:R:R

- 8518 **Request for Waiver From Filing Information Returns on Magnetic Media.** Form to be completed by filers of information returns to request a waiver from filing information returns on magnetic media for a period not to exceed one tax year. The exemption granted allows taxpayers to submit the information returns on paper documents for the tax year requested on the form. ISM:M:PH
- 8519 **Notice of Levy.** Form to be completed and served on a third party who has property, rights to property, monies, credits, or bank deposits which belong to the taxpayer, to advise that a lien is levied against such belongings, and to demand that the third party pay the amount necessary to satisfy the taxpayer's liability. CO:O:FP
- 8546 **Claim for Reimbursement of Bank Charges Incurred Due to Erroneous Service Levy or Misplaced Payment Check.** Form used by taxpayer requesting reimbursement of bank charges due to an erroneous levy or misplaced payment check. CO:O
- 8554 **Application for Renewal of Enrollment To Practice Before the Internal Revenue Service.** An application renewal form used by qualified IRS employees and those who pass the Special Enrollment Examination and wish to practice before the Internal Revenue Service. HR:DP
- 8599 **Request for Missing Information.** Form used to request missing information on refund inquiry cases. R:R:T
- 8626 **Agreement to Rescind Notice of Deficiency.** Form letter to be completed by both the taxpayer and the Service agreeing to rescind the notice of deficiency. EX:Q:CA
- 8633 **Application to File Individual Income Tax Returns Electronically.** Form used by preparers/transmitters/communication networks/software bureaus/software firms interested in filing electronic returns. R:E:O
- 8653 **Tax Counsel for the Elderly Application Plan.** Form used to report activities, performance items, costs, etc., of volunteer tax assistants, instructors, coordinators, and administrators; sent to applicants as part of application package. T:I
- 8654 **Tax Counseling for the Elderly Program Final Report.** Form used to report activities, performance items, cost, etc., of volunteer tax assistants, instructors, coordinators, and administrators; sent to applicants as part of application package. T:I
- 8655 **Reporting Agent Authorization.** Form is used by reporting agent when either filing returns or making federal tax deposit for their clients via magnetic tape. R:R:D
- 8683 **Notification of Denial for Change in Accounting Period.** Form issued to notify taxpayer that IRS received his or her Form 1128 and giving an explanation for denying change in accounting period. R:R:D
- 8734 **Support Schedule for Advance Ruling Period.** Form to be completed by an organization that received a favorable advance ruling as to public charity status; lists and categorizes support received during the advance ruling period to be used as the basis for issuing final determination letter concerning private foundation public charity status. E:O:D
- 8769 **Questionnaire—Rental Income and Expenses.** Questionnaire form for additional itemized information for audit on rental income and expenses. IN:C:P
- 8783 **Questionnaire—Sale or Exchange of Personal Residence.** Form to be completed by taxpayer to support Form 2119 claim for sale or exchange of personal residence. IN:C:P
- 8784 **Questionnaire—Expenses Deducted for Meals and Lodging.** Form to be completed by taxpayer to support Form 1040 (and Form 1040NR) claim for meals and lodging expenses. IN:C:P
- 8785 **Consent to Extend the Time to Assess Income Tax.** Form to be completed to extend the statute of limitations on assessment of income tax. IN:C:P
- 8786 **Special Consent to Extend the Time to Assess Tax.** Form is to be completed and executed to extend the statute of limitations on assessment of tax for an indefinite period unless certain termination actions are taken. IN:C:P
- 8796 **Request for Return/Information (Federal-State Tax Exchange Program)** Form used to obtain additional information regarding a taxpayer between state and federal tax agencies. EX:E:D
- 9003 **Additional Questions To Be Completed by All Applicants for Permanent Residence in the United States.** Form to be used by the Department of State and Immigration and by "green card" applicants as required by Section 6039E of the Tax Reform Act. CO:O
- 9034 **Important Tax Information.** Form is used to alert taxpayers that the listing of information returns with incorrect or missing TINs has arrived (CP-2100) and the taxpayer has 60 days to respond. R:R:T
- 9041 **Application for Electronic/Magnetic Tape Filing of Form 1041, 1065, or 1120S.** Application for filers, software developers, and transmitters who want to take part in the program for filing Forms 1041, 1065, or 1120S electronically or on magnetic tape. R:E:O
- 9050 **Consent to Extend the Time on Assessment of Tax Shelter Registration Penalty.** Form is to be completed to extend the statute of limitations on assessment of the tax shelter penalty. EX:C:T
- 9143 **International Attachment to Form 3531.** Ballot-box type attachment sent to taxpayer for information needed to complete a return. IN:C:P

- FTD Transmittal Label Reorder. Form is used by financial institutions to reorder the labels used to mail FTD forms to Service Center. R:R:A
- 9174 **Interim Reply Letter.** Form sent to taxpayer as an interim reply. EX:E:I
- 9175 **Acknowledgment Letter.** Form sent to taxpayer acknowledging his or her correspondence. EX:E:I
- 9208 **Compensation Questionnaire.** Form to be completed by taxpayer to provide information concerning the type of compensation received. Used in examination case. IN:CP
- 9209 **Bona Fide Residence:Physical Presence Questionnaire.** Form to be completed by taxpayer to determine whether he or she was a bona fide residence of a foreign country. Used in examination case. IN:C:P
- 9210 **Alien Status Questionnaire.** Form to be completed by taxpayer to determine his or her alien status in the United States. Used in examination case. IN:C:P
- 9211 **Foreign Earned Income Exclusion Questionnaire.** Form to be completed by taxpayer to determine whether he or she qualifies for the foreign earned income exclusion. Used in examination case. IN:C:P
- 9212 **Income Questionnaire.** Form to be completed by taxpayer to determine the type of income received. Use in examination case. IN:C:P
- 9213 **Foreign Tax Credit Questionnaire.** Form to be completed by taxpayer to determine whether he or she qualifies for the foreign tax credit. Use in examination case. IN:C:P
- 9214 **Moving Expense Questionnaire.** Form to be completed by taxpayer to determine whether he or she qualifies for the foreign moving expense deduction. Use in examination case. IN:C:P
- 9227 **Request for Additional Response Time Due to Natural Disaster (No Response).** Form used by taxpayer to request additional time to respond to an IRS notice because of a natural disaster. There was no response to the original notice. R:R:T
- 9228 **Request for Additional Response Time Due to Natural Disaster (Undeliverable).** Form used by taxpayer to request additional time to respond to an IRS notice because of a natural disaster. The original notice was undeliverable. R:R:T
- 9247 **Agreement To Extend the Time To File a Petition for Adjustment With Respect to a Partnership or Subchapter S Item.** Form is used to extend the statute of limitations for petitioning for an adjustment of partnership or subchapter S item. CC:AP:FS
- 9248 **Agreement to Extend the Time To File a Petition for Adjustment by the Tax Matter Partner (Person) With Respect to Partnership or Subchapter S Item.** Form is used to extend the statute of limitations for petitioning for an adjustment of a partnership or subchapter S Item by a tax matter partner or person. CC:AP:FS
- 9249 **Questionnaire — Housing Expense.** Form to be completed by taxpayer to determine his or her actual housing expenses. Use in examination case. IN:C:P
- 9250 **Questionnaire — Tax Treaty Benefits.** Form to be completed by taxpayer to determine whether he or she is eligible for the tax treaty benefits claimed on the return. Use in examination case. IN:C:P
- 9252 **Order Blank for New Business.** Checkbox type form used by new businesses to order tax forms and/or publications that they may find helpful in meeting their filing requirements. HR:F:P
- 9282 **Form 1040 Electronic Payment Voucher.** Voucher form to be mailed with payment of balance due electronically filed return. R:E:S
- 9285 **Dependents, Filing Status, and Earned Income Credit Questionnaire.** Form is completed by taxpayer to support the dependent(s), the filing status, and/or the earned income credit claimed on his or her return. R:R:T
- 9286 **PIPER, 1040 OCR Format Interest Card.** Form is completed by persons or organizations interested in additional information on filing PIPER returns. R:R:R
- 9287 **Odometer Disclosure Statement.** Form used to certify the odometer reading on cars seized and sold by revenue officers. CO:O
- 9297 **Summary of Taxpayer Contact.** Form used to provide taxpayers with a list of information and documents required. CO:O
- 9309 **Instructions to Publishers.** Form used for commercial advertising of sales of seized property. CO:O:FP
- 9325 **Acknowledgement to Taxpayers Who File Electronic Returns.** Form is completed by electronic filers and is given to taxpayers who filed an electronic Form 1040. R:E:O
- 9357A **Explanation of Adjustments—Computation of Accuracy Related Penalty—IRC 6662.** Used to compute the accuracy related penalty during examination. IN:C:P
- 9357B **Explanation of Adjustments—Computation of Understatement Due to Negligence.** Used to compute the penalty amount on an understatement due to negligence. IN:C:P

7C Explanation of Adjustments—Computation of Understatement due to Substantial Understatement. Used to compute the penalty amount on an understatement due to substantial understatement. IN:C:P

9357D Explanation of Adjustments—Computation of Substantial Understatement. Used to compute the penalty amount due to substantial understatement. IN:C:P

9368 Questionnaire—Scholarship or Fellowship Grant. Used to question taxpayers about grants received. IN:C:P

9369 Authorization to Directly Contact Partners (Shareholders). Used to obtain authorization from counsel of record before sending agreement forms directly to partners or shareholders in a docketed TEFRA case. CC:AP:FS

Computer Paragraph Notices

CP-04 Estimated Tax Penalty Waiver. (IMF) Issued to inform taxpayers that due to changes in the tax law, an estimated tax penalty was waived, or partially waived. (1987 only) R:R:Q

CP-05 SSNs For Dependents. (IMF) Issued to inform taxpayers that IRS has processed their tax return using the exemption(s) claimed. Tax returns for the following years must include a social security number for dependents who are 2 years of age or older. Advising taxpayers that they may apply for a social security number by completing Form SS-5, Application for a Social Security Card, at their local Social Security office. R:R

CP-8 Correction Notice—Amount Due IRS-Reduced Amount Applied to Estimated Tax. Issued to inform taxpayer of a math error resulting in balance due and amount of credits applied to estimated tax for next taxable period. R:R:Q

CP-9 Correction Notice—Reduced Amount Applied to Estimated Tax. Issued to inform taxpayers of a math error resulting in even computation (balance due or overpayment of less than \$1) and amount of credits applied to estimated tax for next taxable period. R:R:Q

CP-10 Correction Notice—Reduced Amount Applied to Estimated Tax. (IMF) Issued as a first notice to inform a taxpayer that there was an error in computation of the individual income tax return and there is an overpayment of \$1.00 or more. Also informs the taxpayer of the amount of credits actually applied to the next tax period, if the taxpayer requested amount and the credited amount differ by \$1.00 or more. R:R

CP-11 Math Error Notice. (IMF) Issued to inform taxpayer of a math error resulting in balance due over \$5.00. R:R

CP-12 Math Error Notice. (IMF) Issued to inform taxpayer of a math error resulting in overpayment of \$1.00 or more. R:R

CP-13 Math Error Notice. (IMF) Issued to inform taxpayer of a math error resulting in even computation. R:R

CP-14 First Notice of Federal Tax Due—No Error. (IMF) Issued to inform taxpayer of Federal tax due. (first notice) R:R

CP-15 (IMF) Issued to inform a taxpayer that a Civil Penalty has been assessed. R:R

CP-16 Correction Notice—Refund Due Taxpayer (IMF) Issued as a first notice to inform the taxpayer that an error in computation on the individual income tax return, resulting in an overpayment of \$1.00 or more. Part of that overpayment was used to offset another tax liability. R:R

CP-17 Additional Refund Due You. (IMF) Issued to inform a taxpayer of a refund because he or she did not show all estimated tax payments. R:R

CP-18 (IMF) Issued to advise the taxpayer that a portion of the refund is being withheld due to an unallowable item on the return. R:R

CP-19 Balance Due, Audit Unallowable Items. (IMF) Issued to inform taxpayer of one or more unallowable item(s) on return, and of a balance due of \$1 or more. R:R

CP-20 Overpayment, Audit Unallowable Items. (IMF) Issued to inform taxpayer of one or more unallowable item(s) on return, and of an overpayment of \$1 or more. R:R

CP-21 Tax Adjustment Notice. (IMF) Issued to inform taxpayer of a balance due, an overpayment, or an even settlement condition, when the account was in TDA status, before the adjustment. R:R

CP-22 Tax Adjustment Notice. (IMF) Issued to inform taxpayer of a balance due when account was not in TDA status before adjustment. R:R

CP-23 Estimated Tax Discrepancy—Balance Due. (IMF) Issued to inform taxpayer that ES credits shown on return do not agree with our records and that there is a balance due of \$1.00 or more on this account. R:R

CP-24 Estimated Tax Discrepancy—Overpayment. (IMF) Issued to inform taxpayer that ES credits shown on return do not agree with our records and that there is an overpayment of \$1.00 or more on this account. R:R

CP-25 Estimated Tax Discrepancy—Settlement. (IMF) Issued to inform taxpayer that the ES credits shown on return do not agree with our records and there is a balance due or overpayment of less than \$5. R:R

- CP-50 **Notification of Obligation Being Deleted** (IMF) Issued to notify taxpayer that any overpayment of taxes will no longer be offset to a debt with another agency. R:R
- CP-51 **Form 1040 Computed by IRS.** (IMF) Issued to inform taxpayer of IRS computation of tax and account balance. R:R
- CP-52 **Correction to Self-Employment Income Reported.** (IMF) Issued to inform taxpayer that self-employment earnings shown on return have been reduced. R:R
- CP-53 (IMF) Issued to notify taxpayer that an electronic fund transfer is not honored. R:R
- CP-54 **SSN and Name Inquiries.** (IMF) Issued to request information from taxpayer to resolve an invalid SSN or name on the IMF. CP-54 is issued when a return or declaration in either full or abbreviated entity format posts to an invalid segment of the IMF. R:R
- CP-55 (IMF) Issued to remind the taxpayer that the invalid SSN is still present. R:R
- CP-56 (IMF) Issued to notify the taxpayer that he or she has defaulted on a direct debit installment agreement due to insufficient funds. R:R
- CP-57 **Spouse's SSN Missing.** (IMF) Issued to request taxpayer to furnish IRS information concerning SSN of spouse. R:R
- CP-58 **Spouse's SSN Invalid.** (IMF) Issued to request verification of spouse's social security number. R:R
- CP-59 (IMF) Issued to advise taxpayer of a credit reversal adjustment to the account. R:R
- CP-60 **Overpaid Tax Applied to Past-Due Obligation** Issued when an overpayment is applied to other taxes and to past due obligations with other agencies. R:R
- CP-61 **Statement of Change To Your Account.** (IMF) Notice advising taxpayer that IRS has located the tax payment inquired about and has: credited payment to the account; applied payment to tax and the balance is now due; applied payment to account for the form and period shown and a refund was issued; other. R:R:T
- CP-62 (IMF) Notice of Tentative Carryback Allowance. R:R
- CP-63 **Your Check Was Not Accepted By Your Bank.** (IMF) Issued to inform taxpayer of payment due on amount of dishonored check plus penalty when taxpayer submitted check as a Federal tax deposit, and the check was subsequently dishonored. R:R
- CP-64 **Request for Payment—Penalty or Interest Charges.** (IMF) Issued to request accrued interest and/or penalty charges. R:R
- CP-30 **Amended Return Posted—No Original.** (IMF) Issued to request information to assist in locating original return when taxpayer files an amended, corrected, supplemental, superseding, tentative, or revised return and IRS has no record of receiving the original return. R:R
- CP-30A **Estimated Tax Penalty.** (IMF) Issued to inform taxpayer that refund has been reduced because estimated tax penalty has been assessed for not paying as much estimated tax on a current basis as the law requires. Used only if the final balance is either a zero or an overpayment amount. R:R
- CP-31 **Undelivered Refund Check Notice.** Issued to inform taxpayer that the Post Office has returned refund check as undeliverable; requesting taxpayer supply IRS with correct address. R:R
- CP-32 **Earned Income Credit Notice.** (IMF) Issued to inform taxpayer that he or she did not claim the earned income credit and, according to return, may be eligible. R:R
- CP-32P **Earned Income Credit Notice—Prior Year.** (IMF) Issued to inform taxpayer that he or she did not claim the earned income credit and, according to return, may be eligible. R:R
- CP-33 (IMF) Issued to inform the taxpayer that there has been a delay in the refund. (No math error) R:R
- CP-34 (IMF) Issued to acknowledge receipt of taxpayer's amended return. R:R
- CP-39 **Overpayment Applied to Balance Due** (IMF) Issued to inform the taxpayer that an overpayment from a secondary SSN account has been applied to the balance due. R:R
- CP-42 Issued to inform the taxpayer that an overpayment from the account has been used to offset a balance due in a secondary SSN account. R:R
- CP-45 **Reduced Amount Applied to Your Estimated Tax.** (IMF) Issued to inform taxpayer of amount of credits applied to estimated tax for next taxable period. R:R
- CP-45S **Additional Amount Applied to Your Estimated Tax.** (IMF) Issued to inform taxpayer that an additional amount of credit has been applied to estimated tax account. R:R
- CP-47 (IMF) Issued to inform taxpayer that overpayment has been applied to past due obligation. R:R
- CP-48 **Annual Notification of Obligation.** (IMF) Issued to inform taxpayer that the agency named has contacted us regarding an outstanding debt, and that any overpayment of Federal income tax will be applied to the obligation before any amount can be refunded or applied to estimated tax. R:R
- CP-49 **Notice of Offset Adjustment.** (IMF) Issued to inform taxpayer that all or part of IMF overpayment has been applied to unpaid liability. R:R

- CP-71** **Reminder of Tax Due.** (BMF) Issued to request balance of \$50 or more due IRS and penalty and interest charges for late payment. R:R
- CP-83** **Math Error—Referral to Audit.** (BMF) Issued to solicit taxpayer's agreement to proposed reassessment of tax due that was abated because of a math error. R:R
- CP-94** **Incomplete Child and Dependent Care Expenses Provider Information** To request missing information on Child Care Provider. R:R:T
- CP-101** **Arithmetic Correction—Amount Due IRS.** (BMF) Issued to inform taxpayer that Form 940 or 940EZ contained an error which results in a balance due. R:R
- CP-102** **Arithmetic Correction—Amount Due IRS.** (BMF) Issued to inform taxpayer that Form 941, 942, or 943 contained an error which results in a balance due. (Also issued when deposit has not been posted, even though the taxpayer did not make the error.) R:R
- CP-103** **Arithmetic Correction—Amount Due IRS.** (BMF) Issued to inform taxpayer that Form CT-1 contained an error which results in a balance due. R:R
- CP-104** **Arithmetic Correction—Amount Due IRS.** (BMF) Issued to inform taxpayer that Form 720 contained an error which results in a balance due. R:R
- CP-105** **Arithmetic Correction—Amount Due IRS.** (BMF) Issued to inform taxpayer that Form 11C, 706, 709, 2290, or 730 contained an error which results in a balance due of \$1 or more. R:R
- CP-106** (BMF) Issued to inform taxpayer of math error on form 990—PF, 5227, or 4720 resulting in a net balance due. R:R
- CP-107** **Math Error—Balance Due on Form 1042** (BMF) Issued to inform withholding agent that Form 1042 contained an error, resulting in a balance due IRS. R:R
- CP-108** **Information Notice—Incomplete Federal Tax Deposit Coupon.** (BMF) Issued to inform taxpayer that Form 8109 was filed incomplete. R:R
- CP-109** (BMF) Issued to taxpayer to explain the delayed in processing was because of the EIN or name shown on the return. R:R
- CP-110** **Correction Notice—Error on Return.** Notice advising taxpayers of errors corrected (and the reasons for those corrections) on their Forms 1066, U.S. Real Estate Mortgage Investment Conduit Income Tax Return. Advises taxpayer of any related tax amounts owed to the government. R:R
- CP-111** **Arithmetic Correction—Refund Due.** (BMF) Issued to inform taxpayer that Form 940, 940EZ contained an error which results in an overpayment—refund or credit due taxpayer. R:R
- CP-112** **Arithmetic Correction—Refund.** (BMF) Issued to inform taxpayer that Form 941, 942 or 943 contained an error which results in an overpayment—refund or credit due taxpayer. R:R
- CP-113** **Arithmetic Correction—Refund Due** (BMF) Issued to inform taxpayer that Form CT-1 contained an error which results in an overpayment—refund or credit due taxpayer. R:R
- CP-114** **Arithmetic Correction—Refund Due.** (BMF) Issued to inform taxpayer that Form 720 contained an error which results in an overpayment—refund or credit due taxpayer. R:R
- CP-115** (BMF) Issued to inform the taxpayer of a math error on Form 11-C, 706, 709, 2290, or 730 resulting in a net overpayment. R:R
- CP-116** **Arithmetic Correction—Refund Due.** (BMF) Issued to inform taxpayer that Form 5227/990PF contained an error which results in an overpayment of \$1 or more. R:R
- CP-117** **Math Error—Overpayment on Form 1042.** (BMF) Issued to inform withholding agent that Form 1042 contained an error, resulting in an overpayment. R:R
- CP-118** **Overpayment Notice.** Issued to inform the taxpayer that his/her tax return filed contains an overpayment which includes interest. It also relates to errors on Form 1066. R:R
- CP-121A** **Arithmetic Correction—No Refund and No Amount Due IRS.** (BMF) Issued to inform taxpayer that Form 940 or 940EZ contained an error which results in no balance due or overpayment. No action necessary by taxpayer. R:R
- CP-122A** **Arithmetic Correction—No Refund.** (BMF) Issued to inform taxpayer that Form 941, 942, or 943 contained an error which results in balance due. R:R
- CP-123** **Arithmetic Correction—No Refund and No Amount Due IRS.** (BMF) Issued to inform taxpayer that Form CT-1 contained an error which results in a balance due of under \$1.00. R:R
- CP-123A** (BMF) Issued to inform taxpayer of a math error on Form 11-C resulting in a balance due of under \$5.00. R:R
- CP-124** **Arithmetic Correction—Amount Due IRS.** (BMF) Issued to inform taxpayer that Federal excise tax return contained an error which results in a balance due of under \$1.00. R:R
- CP-124A** (BMF) Issued to inform taxpayer of a error on Form 720 resulting in a balance due of under \$5.00. R:R
- CP-125** (BMF) Issued to inform taxpayer of an error on Form 11-C, 706, 709, 2290, or 730 resulting in zero or less than \$1.00 balance. R:R

- CP-125A (BMF) Issued to inform taxpayer of an error on Form 11-C, 706, 2290, or 730 resulting in a balance due under \$5.00. R:R
- CP-126 **Arithmetic Correction—No Refund and No Amount Due IRS.** (BMF) Issued to inform taxpayer that Form 5227 990PF contained an error which results in a balance due of less than \$1.00. R:R
- CP-126A (BMF) Issued to inform taxpayer of an error on Form 990-PF, 5227, or 4720 resulting in a balance due under \$5.00. R:R
- CP-127 **Math Error Results in Corrections Shown.** (BMF) Issued to inform taxpayer that Form 1042 contained an error which results in a balance due or overpayment of less than \$5. R:R
- CP-127A **Math Error—Balance Due on Form 1042** (BMF) Issued to inform withholding agent that Form 1042 contained an error, resulting in a balance due IRS of \$1 to \$4.99. R:R
- CP-128 **Balance Due After Offset.** (BMF) Issued to request balance due after we applied part or all of an overpayment to tax account. R:R
- CP-131 **Arithmetic Correction—No Refund and No Amount Due IRS.** (BMF) Issued to inform taxpayer that Form 990C, 990T, 1120, or 1041 contained an error which results in a balance due of less than \$1.00. R:R
- CP-131A (BMF) Issued to inform taxpayer of an error on Form 1120 series, 1041, 990-C, or 990-T resulting in a balance due under \$5.00. R:R
- CP-132 **Arithmetic Correction—Amount Due IRS.** (BMF) Issued to inform taxpayer that Form 990C, 990T, 1120 or 1041 contained an error which results in a balance due. R:R
- CP-133 **Arithmetic Correction—Refund.** (BMF) Issued to inform taxpayer that, on a noninstallment privilege Form 1120, or on Forms 990C, 990T, 1041, there is an error which results in an overpayment. R:R
- CP-134 (BMF) Issued to acknowledge receipt of taxpayer's amended or duplicate return. R:R
- CP-136 **Explanation of Penalty and Interest Computations.** Issued in response to taxpayer's inquiry concerning penalty and interest computations, showing balance due on account, including penalty and interest charges. R:R
- CP-138 **Offset Adjustment.** (BMF) Issued to inform taxpayer that all or part of IMF of BMF overpayment has been applied to unpaid BMF account. R:R
- CP-139 **You May Not Need To File Forms 940/941/942.** (BMF) Issued to inform taxpayer that he or she may no longer need to file Forms 940, 941, 942 unless taxpayer owes tax for the quarter or plans to hire someone. R:R
- CP-140 (BMF) Issued to remind certain organizations that a return must be filed if its gross receipts is \$25,000 or more. R:R
- CP-144 (BMF) Issued to inform certain organization that they have not filed a return in three consecutive years even though the organization appears to meet the filing requirements. R:R
- CP-145 **Reduced Amount Applied to Your Estimated Tax.** (BMF) Issued to inform taxpayer of amount of credit applied to estimated tax for next taxable period; used when difference in amount reported by taxpayer, and the credited amount is \$1 or more. R:R
- CP-146 **Arithmetic Correction and Underpayment of Installment.** (BMF) Issued to inform taxpayer that installment payment is less than the required amount due, and there is a math error in taxpayer's computation of income tax. R:R
- CP-147 **Underpayment of Installment—Amount Due IRS.** (BMF) Issued to inform taxpayer that installment is less than the required amount due. R:R
- CP-156 **Reminder of Installment Payment Due IRS.** (BMF) Issued to inform taxpayer of payment due on installment. R:R
- CP-157 (BMF) Issue to inform taxpayer that the next installment payment is due on a return that had a math error. R:R
- CP-159 **Loss of Installment Payment Privilege.** (BMF) Issued to inform taxpayer that installment privilege has been defaulted and there is a balance due. R:R
- CP-160 **Reminder of Balance Due.** Issued to taxpayer requesting balance due, penalty, and interest charges. CO:O
- CP-161 **Request For Payment.** (BMF) Issued to inform taxpayer of tax, penalty, or interest due. (first notice) R:R
- CP-162 (BMF) Issued to inform taxpayer that additional penalty has been assessed for missing information or late filing on Form 1065. R:R
- CP-165 **Your Check Was Not Accepted By Your Bank.** (BMF) Issued to inform taxpayer of payment due on amount of dishonored check plus penalty when taxpayer submitted check as a Federal tax deposit, and the check was subsequently dishonored. R:R
- CP-166 (BMF) Issued to inform taxpayer that he or she had insufficient funds available for payment. R:R
- CP-167/167A (BMF) Issued to inform taxpayer of a proposed increase in tax to Form 940. The decrease is because the State certification credit information differs from what is on the taxpayer's return. R:R

68 168A (BMF) Issued to inform taxpayer of a proposed decrease in tax to Form 940. The decrease is because the State certification credit information differs from what is on the taxpayer's return. R:R

CP-169 (BMF) Issued to inform taxpayer that the return filed is missing and to request that a copy be furnished. R:R

CP-172 (BMF) Used as a follow-up on an entity that was established as exempt from social security taxes. R:R

CP-173 **Estimated Tax Penalty for Forms 990C and 1120.** (BMF) Issued to inform corporation of underpayment of estimated tax. Two-part notice. Part 1 explains penalty, transmits Form 2220 for explanation if exception applies, and requests penalty payment if exception does not apply; Part 2, identical to Part 1, is to be returned with corporation's payment. R:R

CP-174 **Unemployment Tax Return Incomplete—Exempt Payments Not Explained.** (BMF) Issued to taxpayer who fails to explain the exemptions listed on Schedule B of Form 940 filed. R:R

CP-175 **Employment Tax Adjustment Unexplained.** (BMF) Issued to taxpayer who fails to explain adequately credit claimed on Form 941, 942 or 943 filed. R:R

CP-177 **Railroad Retirement Tax Adjustment Unexplained.** (BMF) Issued to taxpayer who fails to explain adequately credit claimed on Form CT-1 filed. R:R

CP-179 **Important Reminder to Employers Who File Final Form 941, 941E, or 943.** (BMF) Notice sent to employers who have stopped paying wages in any return period to remind them of certain filing requirements they must still meet. R:R

CP-180 **Corporation Income Tax Return Incomplete—Request for Schedule or Form.** (BMF) Issued to corporate taxpayer who fails to submit Schedule PH (Form 1120) or Form 1118 with Form 1120 when required. R:R

CP-181 **Fiduciary Income Tax Return Incomplete—Request for Schedule or Form.** (BMF) Issued to inform taxpayer of failure to submit the appropriate schedule or form to support claim filed on Form 990-C, 990T, 1041 or 1120. R:R

CP-182 **Your Tax Return Is Incomplete—Request for Form 3468.** (BMF) Issued to request taxpayer who claims investment credit on Form 990C, 990T, 1041, or 1120 to furnish us the required Form 3468. R:R

CP-183 **Excise Tax Return Incomplete—Request for Additional Information.** (BMF) Issued to taxpayer who fails to furnish a breakdown of reported tax liability by abstract number (class of excise tax) on Form 720 filed. R:R

CP-184 **Excise Tax Return Incomplete—Request for Credit Adjustment Explanation.** (BMF) Issued to inform taxpayer who claims credit on Form 720 filed and the credit is not supported by required documentation. R:R

CP-189 **Household Employer Filing Form 940** (BMF) Issued to inform taxpayer who filed Forms 940 and 942 that, when domestics' wages are included on Form 940, a claim for refund should be made by filing Form 843. R:R

CP-190 (BMF) Issued to inform taxpayer that we received an amended return but have no record of receiving the original return. R:R

CP-203 **Information Notice—Continued Use Form 8109B.** (BMF) Issued to advise certain taxpayers who continually use Form 8109B instead of Form 8109 that Forms 8109 will be sent. R:R

CP-204 **Information Notice—New Filing Requirement Established from FTD.** (BMF) Issued to inform taxpayers that a new filing requirement has been established as a result of an FTD payment. R:R

CP-205 **Information Notice—Incorrect Information on FTD.** (BMF) Issued to advise taxpayers that the preprinted information on their FTD Forms 8109 may be in error. R:R

CP-210 **Settlement Notice—Audit or Collection Adjustment—Overpayment.** (BMF) Issued to inform taxpayer of a credit balance or zero balance resulting from an adjustment to account. Codes are entered in lower left corner of the notice. The explanation of the codes on back of the notice gives taxpayer further information and instructions regarding the adjustment. R:R

CP-211 **Notice of Credit Balance.** (BMF) Issued to inform a taxpayer that credit balance on his or her account was applied to next 94X return. It also asks the taxpayer to write to IRS if he/she would rather have the money refunded. R:R

CP-215 (BMF) Issued to inform taxpayer of a proposed Civil Penalty assessment. R:R

CP-220 **Settlement Notice—Audit or Collection Adjustment—Balance Due.** (BMF) Issued to inform taxpayer of a balance due condition resulting from an adjustment to account. Codes are entered in lower left corner of the notice. The explanation of the codes on back of the notice gives taxpayer further information and instructions regarding the adjustment. R:R

CP-225 **Statement of Change To Your Account.** (BMF) Notice advising taxpayer that IRS has located the tax payment inquired about and has: credited payment to the account; applied payment to tax and the balance is now due; applied payment to account for the form and period shown and a refund was issued; other. R:R

CP-230/240 (BMF) Issued to inform taxpayer that an adjustment has been made under CAWR. R:R

- CP-244 (BMF) Issued to taxpayer as a Special Tax Stamp and receipt for full payment of special taxes on Form 11-C. R:R
- CP-245 (BMF) Issued to taxpayer as a receipt of payment for the Special Tax Stamp. R:R
- CP-251 (BMF) Issued to inform taxpayer of a proposed decrease tax on CAWR discrepancy. R:R
- CP-252 (BMF) Issued to inform taxpayer of a balance due on a CAWR discrepancy. R:R
- CP-253 **Discrepancy Between Employment Tax Returns and W-2 Information.** Issued to request an explanation from the taxpayer (employer) because social security (FICA) tax amounts reported to SSA on Forms W-2 do not match the totals reported on the employment tax return(s) for a given tax year. R:R
- CP-255 (BMF) Issued to inform taxpayer that we have not receive a reply to prior CAWR notice. R:R
- CP-256 **Request for W-2 Information.** Issued to inform taxpayer that Social Security Administration has no record of receiving any Forms W-2, Wage and Tax Statement. R:R
- CP-258 **Nonacceptance of Form 8716.** (BMF) Issued to notify taxpayer that his or her election to have a tax year other than a required tax year has been denied. It includes several selective paragraphs that explain the reason for the denial. R:R:R
- CP-260 **Credit Reversal Adjustment.** (BMF) Issued to inform taxpayer of credit reversal made to account. R:R
- CP-261 **Notice of Acceptance As An S Corporation.** (BMF) Notice informing taxpayer that Form 2553, Election By A Small Business Corporation, has been accepted. Notice is generated on posting of Transaction Code 090. R:R
- CP-262 (BMF) Issued to inform taxpayer of a revocation of its status as an S corporation. R:R
- CP-263 **Notice of Non-Acceptance as an S Corporation.** (BMF) Issued to notify taxpayer when an election for S corporation status (Form 2553) has been denied/rejected, gives explanation and returns Form 2553. R:R
- CP-264 **Notice of Revocation/Termination of Status as an S Corporation.** (BMF) Issued to notify taxpayer when S corporation status is terminated or revoked. Informs the taxpayer of the current status of the account and of the change from an 1120-S filing requirement to an 1120 filing requirement. R:R
- CP-265 **Notice of Termination of Status as an S Corporation.** (BMF) Notice advising corporation that its election to be treated as a small business corporation is terminated beginning with the year shown. R:R
- CP-266 **Notification of Referral of Form 2553, Election By A Small Business Corporation.** (BMF) Issued to advise the taxpayer of the referral to National Office and to advise taxpayers to follow-up if they have not received a reply in 90 days. R:R
- CP-267 **BMF Automated Offset CP Notice (Credit Balance).** (BMF) Issued to ask taxpayer to verify the payments listed on the notice with what was actually claimed on the return. Asks taxpayer to provide information on where apparent overpayment should be applied or if it should be refunded. This information will be provided by the taxpayer on the tear off portion of the CP notice. R:R
- CP-268 **BMF Automated Offset CP Notice (Credit Balance—Math Error).** (BMF) Issued to ask taxpayer to verify payments listed on the notice with what was actually claimed on the return. Asks taxpayer to provide information on where apparent overpayment should be applied or if it should be refunded. This information will be provided by the taxpayer on the tear off portion of the CP notice. R:R
- CP-271 **Notice of Acceptance as a (Small) Foreign Sales Corporation.** Issued to notify taxpayer when an election to be treated as a (small) Foreign Sales Corporation has been accepted for the tax year shown. R:R
- CP-272 **Notice of Revocation of Status as a (Small) Foreign Sales Corporation.** Issued to notify taxpayers when FSC status is revoked. Informs the taxpayer of the current status of the account and the change from an 1120 FSC filing requirement to an 1120F filing requirement. R:R
- CP-273 **Acknowledgement of Receipt of Form 8279.** Issued to acknowledge receipt of Form 8279, Election To Be Treated as a (Small) Foreign Sales Corporation. R:R
- CP-274 **Notice of Non-Acceptance as a (Small) Foreign Sales Corporation.** Issued when a (small) FSC has been denied/rejected, gives explanation, and returns Form 8279. R:R
- CP-275 **Notice of Termination of Status as (Small) Foreign Sales Corporation.** Notice advising corporation that its election to be treated as a FSC is terminated beginning with the year shown. R:R
- CP-314 **Request for Payment.** (IRA) Issued to inform taxpayer of balance due of \$1 or more (no math error). R:R
- CP-348 **Payment Tracer Closing.** (IRA) Issued to inform taxpayer that payment he or she inquired about has been credited to account, that there is still a balance due (giving amount), and that if he or she has inquired about another matter, a separate reply will be forthcoming. R:R
- CP-350 **Payment Tracer Acknowledgement.** Issued to acknowledge receipt of taxpayer's inquiry concerning credit for tax payment. R:R

CP-403 (EPMF) Issued to taxpayer as a first delinquency notice. R:R

CP-404 (EPMF) Issued to taxpayer as a second delinquency notice. R:R

CP-405 (EPMF) Issued to taxpayer as a third delinquency notice. R:R

CP-406 (EPMF) Issued to taxpayer as a fourth delinquency notice. R:R

CP-411 Request for Information About Tax Form—First Notice. (EOMF) Issued to inform taxpayer that IRS has no record of receiving Exempt Organization tax form. If already filed or not required to file, taxpayer is requested to furnish additional information. R:R

CP-412 Request for Information About Tax Form—Second Notice. (EOMF) Follow-up notice advising taxpayer that IRS has no further information about missing exempt organization tax return; requesting a return and payment of taxes if liable for filing and paying; requesting information if the return was filed or if taxpayer is not liable for filing it. R:R

CP-413 (EOMF) Issued to taxpayer as third delinquency notice. R:R

CP-414 Your Tax Form Is Overdue—Let Us Hear From You Now. (EOMF) Final notice advising taxpayer that IRS has no record of receiving exempt organization tax form or reply to previous notices. Explains the actions to be taken if the taxpayer fails to file the return or give a reason for not filing. R:R

CP-501 First notice urging immediate resolution of tax liability to avoid enforcement action. CO:O

CP-502 Second notice issued to inform taxpayer that IRS has not received payment of Federal tax shown, asking for payment of amount due or, if recently paid or adjusted, asking for any balance due and an explanation. CO:O

CP-503 Third notice issued to inform taxpayer that IRS has not received payment of the Federal tax shown; that it should be paid within the next 10 days to avoid additional penalty and interest charges and enforced collection action. Includes information about filing tax lien and seizure. If account was recently paid or adjusted, asks for any balance due and an explanation. CO:O

CP-504 Fourth notice issued to inform taxpayer that since IRS has no record of a reply to previous requests for payment of overdue Federal tax, this is final notice and demand before seizure of assets to enforce payment; if total amount due, as shown, is incorrect, suggests the taxpayer contact IRS so the account can be corrected. CO:O

CP-515 **Request for Information About Tax Form.** First notice issued to inform taxpayer that IRS has no record of receiving tax form, requesting information if he or she filed the form using a different name or number or if form is not required; requesting a return and payment of taxes if liable for filing and paying. (Also available in Spanish) CO:O

CP-516 **Second Request for Information About Tax Form.** Second notice advising taxpayer that IRS has no further information about missing tax return, requesting a return and payment of taxes if he or she is liable for filing and paying; requesting information if the return was filed or if taxpayer is not liable for filing it. (Also available in Spanish) CO:O

CP-517 **We Have Not Received a Reply to Our Request for Information About Your Tax Form.** Third notice issued to inform taxpayer that IRS has no record of receiving tax form or reply to previous letters, requesting form if it is required, or information if it is not required or was filed more than a week ago, and furnishing information about interest and penalty charges for late filing and late payment. CO:O

CP-518 **Your Tax Form Is Overdue—Let Us Hear From You Now.** Fourth notice issued to inform taxpayer that IRS has no record of receiving tax form or reply to previous letters, asking him or her to come in to nearest Internal Revenue office to discuss this problem if he or she did not answer or file within the past week. CO:O

CP-520 Issued to request information returns from taxpayers. CO:O

CP-521 Issued as reminder to taxpayer of the due date of payment; listing how payment will be applied to outstanding account. CO:O

CP-522 Issued to request taxpayer to appear at nearest IRS office within 15 days to discuss reevaluation of arrangement for payment of Federal tax liability, and to provide information about financial condition. CO:O

CP-523 Issued as final notice of default to taxpayer who is delinquent in installment payments, warning taxpayer to pay a satisfactory amount on obligation within 10 days or IRS will collect the liability by levy on income or seizure of property. CO:O

CP-531 **Backup Withholding Alert.** (IMF) issued to alert a delinquent taxpayer to the possibility of backup withholding being imposed on dividend and/or interest income. Briefly explains backup withholding and how to avoid it. CO:O:SC

CP-537 **Initial Backup Withholding Notice.** Issued to inform a taxpayer that he/she may become subject to backup withholding unless the problem described in previous IRS notices is resolved promptly. CO:O

- CP-538 **Backup Withholding Notification on Balance Dues.** Issued as a follow-up notice urging payment of tax on interest and dividend income and advise taxpayer of the backup withholding rule. CO:O
- CP-539 **Final Balance Due Notice About Backup Withholding.** (IMF) Issued as a final notice to taxpayer that backup withholding is going into effect due to underreporting and payment of interest and dividend income. CO:O
- CP-540 **Backup Withholding Notification on Return Delinquencies.** (IMF) Issued to inform taxpayer that backup withholding may go into effect if all interest and dividend income is not reported and the tax is not paid. CO:O
- CP-541 **Final Backup Withholding Notification on Return Delinquencies.** (IMF) Issued as a final notice to taxpayer that backup withholding is going into effect since all income on interest and dividends is not reported and the tax is not paid. CO:O
- CP-542 **Notice to Payer To Stop Backup Withholding.** (IMF) Issued to inform taxpayer that IRS has advised payer to discontinue backup withholding since interest and dividend income has been reported as paid. CO:O
- CP-543 **Notice to Payee To Start Backup Withholding.** (IMF) Issued to inform payee that this is a notice to begin backup withholding for a non TIN-related reason. CO:O
- CP-544 **Notice to Payer To Stop Backup Withholding.** (IMF) Issued to notify payer that taxpayer is no longer subject to backup withholding but does not affect any TIN-related backup withholding. CO:O
- CP-545 **Notice to Payer To Stop Backup Withholding.** (IMF) Issued to inform payer that payee should not be subject to backup withholding, however, this does not affect any TIN-related backup withholding. CO:O
- CP-547 **You Have Been Assigned a Representative Number.** Notice advising taxpayer representative of number assigned and how to use it. R:R
- CP-548 **Questionable Form W-4 Student Warning Letter.** Issued to advise taxpayers that students are not automatically eligible to claim exemption from withholding and should reevaluate their Form W-4. CO:O
- CP-569 (IMF) Issued to taxpayer to explain the assessed penalty and interest. R:R
- CP-575 **Notification of New Employer Identification Number Assigned.** Issued to advise taxpayer that an employer identification number is assigned based on information provided on Form SS-4. R:R
- CP-576 **Notice to Employer Identification Number Assigned.** Issued to inform taxpayer that IRS has no record of an employer identification number being assigned and has assigned a number to taxpayer. If number had already been assigned, requests taxpayer to furnish IRS with assigned number. R:R
- CP-577 **Business Change—New Employer Identification Number Assigned.** Issued to inform taxpayer that since form filed indicates change of ownership or organization of business, a new employer identification number is needed, and that upon receipt of a completed Form SS-4, IRS will update account and send information for reporting and paying taxes. R:R
- CP-578 **Notice of New Employer Identification Number Assigned.** Notice advising taxpayer that an employer identification number has been assigned based on information provided on Form SS-4. R:R
- CP-579 **Notice of New Employer Identification Number Assigned** Issued to advise taxpayer that an employer identification number is assigned based on information provided via the TELE-TIN program. R:R:R
- CP-580 **Notice of Sponsor/Employer Identification Number (EIN) Assigned** Used to notify a Sponsor/Employer when an identification number is assigned from an SS-4. R:R:R:F
- CP-581 **Notice of Employer Identification Number (EIN) Assigned to the Plan Sponsor/Employer** Used to notify a Sponsor/Employer when an identification number is assigned from a 5500 series return. R:R:R:F
- CP-582 **Notice of Administrator Identification Number (AIN) Assigned** Used to notify a plan Administrator when an identification number is assigned from an SS-4. R:R:R:F
- CP-583 **Notice of New Trust Identification Number Assigned** Used to notify the filer that IRS has assigned an identification number to the plan trust. R:R:R:F
- CP-584 **Notice of Administrator Identification Number (AIN) Assigned** Used to notify a plan Administrator when an identification number is assigned from a 5500 series return. R:R:R:F
- CP-587 Issued to inform taxpayer that the check was not accepted by the bank. R:R
- CP-601 **Official Delinquency Notification (Spanish Version).** Spanish version of CP-501. (Printed on Form 8125 Spanish.) CO:O
- CP-602 Spanish version of CP-502. CO:O
- CP-603 Spanish version of CP-503. CO:O
- CP-604 Spanish version of CP-504. CO:O
- CP-621 Spanish version of CP-521. CO:O
- CP-622 Spanish version of CP-522. CO:O

3 Spanish version of CP-523. CO:O

CP-711 Spanish version of CP-11. R:R

CP-712 Spanish version of CP-12. R:R

CP-713 Spanish version of CP-13. R:R

CP-714 Spanish version of CP-14. R:R

CP-721 Spanish Version of CP-21. R:R

CP-722 Spanish version of CP-22. R:R

CP-749 Spanish version of CP-49. R:R

CP-752 Spanish version of CP-52. R:R

CP-801 Spanish version of CP-101. R:R

CP-802 Spanish version of CP-102. R:R

CP-811 Spanish version of CP-111. R:R

CP-812 Spanish version of CP-112. R:R

CP-821 Spanish version of CP-113. R:R

CP-822 Spanish version of CP-122. R:R

CP-838 Spanish version of CP-138. R:R

CP-861 Spanish version of CP-161. R:R

CP-865 Spanish version of CP-165. R:R

CP-874 Spanish version of CP-174. R:R

CP-875 Spanish version of CP-175. R:R

CP-910 Spanish version of CP-210. R:R

CP-920 Spanish version of CP-220. R:R

CP-1816 Proposed Adjustment Letter Disallowing Age 65 Exemption. Issued to payer disallowing claim for age 65 exemption. Based on information from Social Security Administration, taxpayer is not 65 years of age. R:R

CP-1888 State Income Tax Refund—Underreporter Issued to taxpayers who failed to report State income tax refund received, proposing a correction that will increase tax. R:R

CP-1923 Improper Zero Bracket Amount. Issued to advise taxpayer that although he or she claimed the zero bracket amount, available information indicates he/she could be claimed as a dependent on parent's or guardian's tax return. A taxpayer who could be a dependent on another person's tax return is allowed to claim the zero bracket amount only to the extent that earned income is reported. Therefore a correction is proposed that will increase tax as shown because taxpayer had less earned income than the zero bracket amount deduction taken. R:R

CP-2000 Proposed Changes to Income or Withholding Tax. (IRP) Issued to inform taxpayer that IRS has reports showing payments that were not reported on tax return which were used to figure a prepared adjustment that increases tax liability. Asks taxpayer to compare it with records to determine its accuracy. Shows computation of adjustment. R:R
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CP-2001 Request for Schedule K-1 Information. (IRP) Issued to inform employer that IRS has reviewed Schedules K-1 filed with return and finds some of the payees' taxpayer identifying numbers are missing or do not match the related payee name, asking that names and numbers on attached list be checked and, even if correct, asking that names, addresses, and identifying numbers be filled in so IRS can identify the taxpayer's account correctly. R:R

CP-2005 Underreporter Closure Notice. (IRP) Issued to inform the taxpayer that his/her response to inquiry has allowed IRS to close case. R:R:T

CP-2011 (IRP) Issued to request from taxpayer a name and SSN information. R:R

CP-2015 Correction of Information Returns. (IRP) Issued to inform employer or other filer of payer information returns that IRS has corrected returns that had missing payee names or social security numbers, listing information as filed and as corrected and asking filer to change records. R:R

CP-2100 TIN Penalty/Backup Withholding Notice. (IRP) Issued to transmit a list of information returns received without payee TINs and notify the payer of a proposed penalty for each such information return. R:R:T

CP-2101 Payer No.—TIN Notice. Notifies payer that list of information returns contains invalid taxpayer identification numbers. R:R:T

CP-2102 TIN Penalty Assessment. Issued to payers who submitted information returns with missing or incorrect taxpayer identification numbers (TINs) for subsequent years after initial contact. Provides payers with a certification statement attesting to due diligence. R:R:T

CP-2294 Social Security Numbers of Dependents or Unallowable Dependents Claimed. Notice informing taxpayer that he or she claimed an unallowable dependent and/or of missing SSN of dependent. R:R

CP-2501 Pre CP-2000 Contact Letter. (IRP) Selective paragraph letter used as an initial contact letter when the underreporter issue is allocated tips, broker transactions, or the underreported income exceeds \$10,000. R:R

CP-3000 Verification of Social Security Number on Form W-4. (IRP) Issued to resolve incorrect name or invalid social security number discrepancies. CO:O

CP-3001 Questionable Form W-4 Case Transcript. Transcript of Form W-4 and prior year filing information used in questionable Form W-4 program. CO:O

CP-3003 Questionable Form W-4 Program Warning Letter.

Letter notifying taxpayer that his or her claim of exemption from withholding does not meet the requirements. CO:O

CP-3004 Initial Employee Contact—Transmitting Exempt W-4 Questionnaire. Issued to inform taxpayer IRS is examining his/her Form W-4 and is requesting additional information. CO:O

CP-3005 Initial Employer Contact—Expired Exempt Form W-4. Notice informing employer that employee's Form W-4 has expired and to obtain correct Form W-4 from employee or withhold as instructed. CO:O

CP-3006 Initial Employee Contact—Exempt W-4 Not Valid.

Issued to inform taxpayer that Form W-4 expired and does not meet the requirements of IRC sec. 3402 and the related Employment Tax Regulations. EX:E:S

Notices

Notice 28 Service of Notice of Levy by Mail on Agencies and Instrumentalities of the United States. General instructions to offices receiving and processing levies served by mail. CO:O:FP

Notice 48 Release of Federal Tax Lien—You May Now Arrange For Removal of Lien From Public Record. Notice to accompany a certificate of release of lien, Form 668, to advise taxpayer to file the certificate with the recording office. CO:O:SP

Notice 54 Enclosed—Your Refund Check. Notice to accompany refund check that differs from expected amount, advising taxpayer that an explanation of the change will follow, but the check may be cashed immediately. R:R:Q

Notice 87 Information Guide—Medical and Dental Expenses. Notice to accompany letter advising taxpayer of audit. It tells what records are required to substantiate deductions for medical expenses. EX:E:D

Notice 88 Information Guide—Taxes. Notice to accompany letter advising taxpayer of audit. It tells what records are required to substantiate deductions for taxes. EX:E:D

Notice 89 Information Guide—Interest Expenses. Notice to accompany letter advising taxpayer of audit. It tells what records are required to substantiate deductions for interest expenses. EX:E:D

Notice 90 Information Guide—Contributions. Notice to accompany letter advising taxpayer of audit. It tells what records are required to substantiate deductions for contributions. EX:E:D

Notice 91 Information Guide—Education Expenses. Notice to accompany letter advising taxpayer of audit. It tells what records are required to substantiate deductions for education. EX:E:D

Notice 93 Information Guide—Employee Travel and Entertainment Expenses. Notice to accompany letter advising taxpayer of audit. It tells what records are required to substantiate deductions for employee travel and entertainment expenses. EX:E:D

Notice 94 Information Guide—Moving Expenses. Notice to accompany letter advising taxpayer of audit. It tells what records are required to substantiate deductions for moving expenses. EX:E:D

Notice 95 Information Guide—Scholarship or Fellowship Grant. Notice to accompany letter advising taxpayer of audit. It tells what records are required to substantiate exclusions for scholarship or fellowship grants. EX:E:D

Notice 96 Information Guide—Casualty Losses. Notice to accompany letter advising taxpayer of audit. It tells what records are required to substantiate deductions for casualty losses. EX:E:D

Notice 97 Information Guide—Uniforms, Equipment, and Tools. Notice to accompany letter advising taxpayer of audit. It tells what information is required to substantiate deductions for employment expenses—equipment, tools, uniforms, and work clothes. EX:E:D

Notice 98 Information Guide—Alimony Payments. Notice to accompany letter advising taxpayer of audit. It tells what records are required to substantiate deductions for alimony payments. EX:E:D

Notice 99 Information Guide—Child and Dependent Care. Notice to accompany letter advising taxpayer of audit. It tells what records are required to substantiate deductions for child and dependent care. EX:E:D

Notice 100 Information Guide—Bad Debts. Notice to accompany letter advising taxpayer of audit. It tells what records are required to substantiate deductions for bad debts. EX:E:D

Notice 101 Information Guide—Rental Income and Expenses. Notice to accompany letter advising taxpayer of audit. It tells what records are required to substantiate rental income and expenses listed on return. EX:E:D

Notice 102 Information Guide—Capital Gains and Losses. Notice to accompany letter advising taxpayer of audit. It tells what records are required to substantiate capital gains and losses listed on return. EX:E:D

Notice 109 Information About Depositing Employment and Excise Taxes. Notice containing instructions and requirements for making deposits of excise and employment taxes, including how, where, and when to deposit taxes. R:R:D

- Notice 129 Disclosure Limitations.** Notice to accompany documents furnished to State and Federal agencies and to persons receiving tax records under section 6103(n) or 6103(e)(1)(D)(iii) of the Internal Revenue Code, explaining disclosure limitations and furnishing disposition instructions. The computer version of this form is Notice 129A. EX:E:D
- Notice 134 About Your Refund Check.** Notice transmitting refund check and explaining how the check shows period of overpayment and kind of tax being refunded. R:R:Q
- Notice 194 Social Security (FICA) Tax Rate Table.** Notice to employer to be used for computing FICA taxes, giving maximum taxable wages, tax rate for taxable wages, and tax rate for taxable tips. Also, advising that if employees have received both wages and tips during the taxable year, and the combined amount equaled or exceeded the maximum taxable wages for the year, Circular E, Employer's Tax Guide, should be used for the computation of total tax. (Also available in Spanish) R:R:R
- Notice 200 Information Guide—Exemptions Other Than Your Children.** Notice to accompany letter advising taxpayer of audit interview scheduled. It tells what records to bring to substantiate deductions for dependents who are not his or her children. EX:E:D
- Notice 203 Federal Tax Deposits by Taxpayers Abroad.** Notice mailed with Form 941 advising taxpayer abroad where to make deposit and how to list the deposit on Form 941. IN:C:P
- Notice 210 Preparation Instructions for Magnetic Tape Reporting Label Form 5064.** Instructions for filling in identification label taxpayer is to attach to each magnetic tape reel filed. ISM:M:P:I
- Notice 323 Failure to Qualify for Bona Fide Residence or Physical Presence in a Foreign Country.** Notice advising taxpayer that income earned outside the United States is not excludable; taxpayer was not a bona fide resident of a foreign country or countries for entire tax year or physically present in a foreign country or countries for 510 full days during a period of 18 consecutive months. IRS has increased income accordingly. EX:E:D
- Notice 330 Change of Status of Estate Due to Disposition of Interest or Withdrawal of Funds from Business or by Reason of Undistributed Income.** Notice informing executor of possible acceleration of installment payments for estate tax returns. A transcript of Internal Revenue Code section 6166(g) and 6166A(h). R:R:R
- Notice 356 Questions? Call IRS Toll-Free.** Stuffer for the Brookhaven Service Center advising taxpayer that, if he or she has any questions about the enclosed correspondence, taxpayer can call the toll-free telephone number shown on this notice, and message unit charges may apply for calls to locations other than those serviced by the toll-free number. Requests that the address shown on enclosed correspondence be used if taxpayer sends a payment or writes. R:T:F
- Notice 357 Questions? Call IRS Toll-Free.** Stuffer for the Andover Service Center advising taxpayer that, if he or she has any questions about the enclosed correspondence, taxpayer can call the toll-free telephone number shown on this notice. Requests that the address shown on enclosed correspondence be used if taxpayer sends a payment or writes. R:T:F
- Notice 358 Questions? Call IRS Toll-Free.** Stuffer for the Fresno Service Center advising taxpayer that, if he or she has any questions about the enclosed correspondence, taxpayer can call the toll-free telephone number shown in the white pages of local telephone directory under "U.S. Government, Internal Revenue Service, Federal Tax Assistance." Requests that the address shown on enclosed correspondence be used if taxpayer sends a payment or writes. R:T:F
- Notice 359 Questions? Call IRS Toll-Free.** Stuffer for the Philadelphia Service Center advising taxpayer that, if he or she has any questions about the enclosed correspondence, taxpayer can call the toll-free telephone number shown on this notice. Requests that the address shown on enclosed correspondence be used if taxpayer sends a payment or writes. R:T:F
- Notice 360 Questions? Call IRS Toll-Free.** Stuffer for the Ogden Service Center advising taxpayer that, if he or she has any questions about the enclosed correspondence, taxpayer can call the toll-free telephone number shown on this notice. Requests that the address shown on enclosed correspondence be used if taxpayer sends a payment or writes. R:T:F
- Notice 361 Questions? Call IRS Toll-Free.** Stuffer for the Kansas City Service Center advising taxpayer that, if he or she has any questions about the enclosed correspondence, taxpayer can call the toll-free telephone number shown on this notice. Requests that the address shown on enclosed correspondence be used if taxpayer sends a payment or writes. R:T:F
- Notice 362 Questions? Call IRS Toll-Free.** Stuffer for the Covington Service Center advising taxpayer that, if he or she has any questions about the enclosed correspondence, taxpayer can call the toll-free telephone number shown on this notice. Requests that the address shown on enclosed correspondence be used if taxpayer sends a payment or writes. R:T:F

363 Questions? Call IRS Toll-Free. Stuffer for the Austin Service Center advising taxpayer that, if he or she has any questions about the enclosed correspondence, taxpayer can call the toll-free telephone number shown on this notice. Requests that the address shown on enclosed correspondence be used if taxpayer sends a payment or writes. R:T:F

Notice 364 Questions? Call IRS Toll-Free. Stuffer for the Memphis Service Center advising taxpayer that, if he or she has any questions about the enclosed correspondence, taxpayer can call the toll-free telephone number shown on this notice. Requests that the address shown on enclosed correspondence be used if taxpayer sends a payment or writes. R:T:F

Notice 365 Questions? Call IRS Toll-Free. Stuffer for the Chamblee Service Center advising taxpayer that, if he or she has any questions about the enclosed correspondence, taxpayer can call the toll-free telephone number shown on this notice. Requests that the address shown on enclosed correspondence be used if taxpayer sends a payment or writes. R:T:F

Notice 393 Information Concerning Determination to Withhold Records Exempt from the Freedom of Information Act—5 USC 552. Notice advising requesters of information of their appeal and judicial review rights; the exemptions from disclosure; and the statutory prohibitions against disclosure. EX:D:F

Notice 399 Have You Filed Your Required Tax Returns? Notice advising employer that Form SS-4, Application for Employer Identification Number, or other records indicate the enclosed tax returns should have been filed, but IRS has no record of receiving them. Advises employer to file returns as soon as possible. Or, if the returns were filed, asks employer to provide the dates filed and the name and employer identification number shown on each. R:R:D

Notice 402 Appeal Procedures—Adverse Determination Letter on Qualification of Employee Plan. Notice of appeal rights to an employer who has received an adverse determination letter from a key district office on the qualification of an employee plan. E:O:D

Notice 414 Your Rights and Instructions for Requesting Review of Adverse Determination Under Privacy Act of 1974. Notice explaining appeal rights and procedures available to an individual whose request to have a record amended has been denied. EX:E:D

Notice 419 Payment of Your Excess Contribution Tax May Be Affected by the Enclosed Letter. Notice explaining to taxpayer that payments for excess contribution tax liability may be applied against additional income tax liability. EX:E:I

Notice 425 Non-Employee Interviews. Notice issued during interview with non-employees advising recipients of their rights under the Privacy Act of 1974. I:IS:OA

Notice 428 Thank You. Notice acknowledging receipt of cash payment and forwarding receipt; advising taxpayer not to send additional cash payments for self-protection in event of loss. R:R:D

Notice 433 Yearly Interest and Certain Penalty Rates. Notice advising taxpayer of math error on return. Also provides information about appeal rights. R:R:T

Notice 437 Notice of Intention To Disclose. Notice advising taxpayer that a copy of the enclosed ruling will be available for public inspection, and what actions the taxpayer can take if he or she disagrees with deletions proposed in the ruling. CC:IND:D

Notice 438 Notice of Intention To Disclose. Notice advising taxpayer that a copy of the enclosed technical advice memorandum will be available for public inspection, and what actions the taxpayer can take if he or she disagrees with deletions proposed in the memorandum. CC:IND:D

Notice 441 Notice of Intention To Disclose. Notice advising taxpayer of law that requires material be made available for public inspection, and that IRS plans to make the enclosed copy of taxpayer's determination letter available for public inspection. The notice contains instructions for actions the taxpayer can take to disagree with the proposed deletions from the letter. EX:E:D

Notice 466 Notice of Intention To Disclose. Notice advising taxpayer that copies of background file documents relating to certain rulings, technical advice memoranda, and determination letters will be available for public inspection after certain deletions are made. Explains what actions the taxpayer can take if he or she disagrees with the proposed deletions. CC:IND:D

Notice 482 The Problem Resolution Office Wants To Help You. Insert for stand-up poster explaining function of problem resolution office, has space for regions to insert telephone number and address of problem resolution office. (Also available in Spanish) C:PRP

Notice 483 Instructions to Employee Paid Through a Centralized Payroll System for Submitting Statement of Personal Exemptions. Notice advising employee that levy on his or her wages is being served on employer; requesting completion of enclosed Form 668-W so amount of income the law exempts from levy can be figured. (Used with Form 668-W.) CO:O:FP

Notice 484 Instructions to Employer with Centralized Payroll System for Processing Statement of Personal Exemptions. Notice advising employer that IRS has given employee a copy of the notice of levy on wages and a statement of personal exemptions, so the employer can disregard the instructions on Notice 110A that ask him or her to give copies of the notice and statement to the employee. Gives amount of weekly salary that will be exempt from levy until employee gives the completed statement to employer's payroll office or timekeeper. (Used with Form 668-W) CO:O:FP

Notice 487 Information Guide—Credit for the Elderly or the Disabled. Notice to accompany letter advising taxpayer of examination of return. It tells what records are required to substantiate the credit for the elderly or the disabled. EX:E:D

Notice 500 Information Concerning Your Order for IRS Form W-4. Notice advising taxpayer that they received fewer Forms W-4 than ordered because legislation may be enacted that will affect withholding rates and will require IRS to issue a new Form W-4. HR:F:P

Notice 555 Filing Requirements. Notice advising taxpayer of legal requirements for filing Federal income tax returns, and that failure to file a required return, supply information, or pay tax may subject him or her to prosecution under the Internal Revenue Code. EX:D

Notice 557 Who Must File a Federal Income Tax Return. Notice sent to taxpayer explaining who must file an income tax return. CO:O:CPS

Notice 587 Preparing Form W-2 for Your Household Employee. Notice explaining to employer how to complete Form W-2 for household employees. R:R:T

Notice 589 Notice of Currency Transaction Report Requirement. Notice advising financial institutions that they are required to identify all persons conducting transactions of more than \$10,000 in currency. CI:O

Notice 606 Notice About Your Order for Federal Tax Forms. Notice issued to banks and post offices advising that IRS received Form 2333-B request for additional forms not offered under the bank and post office program. Explains that IRS cannot furnish these other items because only those forms listed on Form 2333-B are available for bulk redistribution to the public. HR:F

Notice 609 Privacy Act Notice. Notice is distributed with public use forms, letters, and publications when required to explain the Privacy Act. T:FP:F:M

Notice 632 Privacy Act and Paperwork Reduction Act Notice. Notice advising taxpayers of IRS's legal right to ask for requested information; stating why IRS is collecting it and whether taxpayers are required to furnish it. I:IA:P

Notice 633 Confirmation Letter for Record of Returns Not Filed. Stuffer notice requesting information when taxpayer receives a verification request of tax returns not filed. I:IA:P

Notice 634 Confirmation Letter for Balance Due on Account. Stuffer notice requesting information when taxpayer disagrees with a verification request of an unpaid tax balance. I:IA:P

Notice 674 Should Your Partnership Obtain Prior Approval for Its Tax Year? Notice explaining the provisions regarding tax year adoptions by partnerships. CC:C

Notice 675 Notice of Charge for Copy of Tax Return or Tax Account Information. Notice returning taxpayer's request for copies of tax returns, which did not include payment. R:R:T

Notice 688 Important Notice to Users of IRS Tape Notice explaining control and follow-up procedure used by IRS for reels of magnetic tape data that are shipped to other government agencies. R:R:M

Notice 695 Request for Missing Signature To Complete Return. Notice requesting signature on an employment tax return. R:R:R

Notice 706 Information About Estimated Tax Penalty Refund. Notice explaining to taxpayer that estimated tax penalty was incorrectly computed and is being refunded. R:R:I

Notice 720 Important Notice—Bankruptcy. Stuffer notice explaining to taxpayer that if the balance due on income tax on the enclosed notice is for a period prior to the date of bankruptcy petition, it should not be paid at this time, a proof of claim will be filed in the proceeding for this amount. If the notice refers to a period that ended after the date of bankruptcy petition, payment should be sent as requested by the notice. CO:O:SP

Notice 735 Guide to Individual Payers Required To Deduct Backup Withholding. Notice advising individual payers of requirements for reporting backup withholding. CO:O

Notice 746 Information About Your Notice, Penalty and Interest. Notice advising taxpayer of change in interest rate on underpayments and overpayments of taxes, and change in penalty rate for underpayment of estimated tax. Also, an explanation of the penalty codes. R:R:T

Notice 776 Deposit Reminder. Notice transmitting an unacceptable payment because it was not intended for IRS or an endorsement is required. R:R:D

Notice 782 Information on Tax Examination. Notice mailed with all initial interview contact letters. Advises taxpayers of the general examination procedures, repetitive examinations, authorized representation, and appeal rights. EX:E:D

Notice 788 Special Phone Number for TIN Penalty Case. Stuffer advising information return filers of phone number to call for information on proposed TIN penalty assessments. R:R:T

Notice 836 Form W-4 Reminder Notice to Employers. Stuffer reminds employers that Forms W-4 claiming exempt status expire annually on February 15 and instructs them to withhold at "single with zero withholding allowance" until a new Form W-4 is submitted. Also, employers reminded of regulations to send certain Forms W-4 to IRS. CO:O

844 **Federal Tax Obligations of Nonprofit Corporations.** Notice sent by cooperating state Secretaries of State to organizations newly incorporated under the not-for-profit corporation statutes of the various states. The notice reminds these organizations of their Federal tax obligations, encourages them to submit exemption applications to IRS if they intend to qualify under section 501(c), and gives information about the application procedure and fees. E:O

Notice 853 Form W-4 Privacy Act Notification. Issued to inform taxpayers of IRS right to request information, the uses to which the information may be put, and consequences of not providing requested information. CO:O

Notice 913 Instructions for Correcting Discrepancy Between Employment Tax Returns and Forms W-2 or W-2P. Stuffer for CP 251 and CP 252 to instruct taxpayers how to correct discrepancy between the employment tax returns and Forms W-2 or W-2P. R:R:T

Notice 927 Additional Information About The Penalty Assessment. Notice informing taxpayer of the reason for the penalty assessment for failure to file Forms W-2 and how they can have the penalty abated. The purpose of the program is to obtain Forms W-2 to ensure employees receive proper credit on their earnings. R:R:T

Notice 1384 Reminder To File. Notice to taxpayer who filed for the immediately previous year, but who has not filed for the current year being checked, i.e., stopfiler. The notice is a **reminder** to file and includes information on who should file, where to file, and who to call if they need tax forms or have questions. CO:O

Letters

Letter 12(C/SC) Letter asking taxpayer for additional information to process return, such as taxpayer and spouse's social security number, Form W-2 or W-2P, signature of taxpayer or spouse, explanation of entries or supporting information, exemption information, information on filing status, Schedules A, C, D, G, E, F, R or RP, SE, Form 2555, 4726, 4797, 2439, 2440, 2441, 5329, 5405, 4625, 4136, 4137, schedule U of Form 4137, 4469, 4563, 5498, or answers to questions to determine eligibility for earned income credit. R:R:R

Letter 18(C) Letter to filer of claim for refund due deceased taxpayer, requesting: additional information to be supplied by completion of Form 1310; other to be filled in as appropriate. R:R:R

Letter 19(SC/SP) Letter thanking taxpayer for payment, states that the return covered an incorrect tax period; taxpayer indicated that it is a final return, but the date of final payment of taxable wages is in the next quarter. Letter requests separate returns for each calendar quarter or period as shown in the letter. R:R:E

Letter 21(C/SC) Letter requesting employer to furnish information omitted from Form 941E, 942, 943: total wages and tips subject to withholding plus other compensation; amount of income tax withheld; adjustment for preceding quarters of calendar year; taxable FICA wages paid; taxable tips reported; adjustment for FICA tax; total Federal tax deposits made; advance payment of earned income credit; other to be filled in as appropriate. R:R:R

Letter 23(SC/SP) Letter requesting unspecified additional information to process tax return. The type of return and the nature of information needed are to be typed in. R:R:E

Letter 24(SC) Letter requesting employer to furnish the amount of employee's earnings and the amount of income tax and social security tax withheld. R:R:I

Letter 29(SC/SP) Follow-up letter to taxpayer asking for reply to previous inquiry. R:R:E

Letter 31(C/SC/SP) Letter requesting information from taxpayer on why two returns were filed for the same specified tax period; giving date each return was filed, amount of tax reported on each, and a check list for a choice of reply, including room for insertion of a written explanation as to why the second return was filed. R:R:T

Letter 32(C) Letter requesting taxpayer to furnish information necessary to determine qualification for earned income credit. R:R:T

Letter 41(SC/SP) Letter to business concern that filed multiple returns under the same employer identification number for the same kind of tax for the same period, advising that one return should be filed for multiple businesses under the same ownership. Also, advising that taxpayer does not need to file a separate return for each vehicle first used in a particular month, include them all in one return; does not need to file a separate return for each aircraft first used in a particular month, include them all in one return; should file only one Form 11 for a business conducted at more than one location subject to the same class of special tax for the same period; other to be filled in as appropriate. If any of the separate returns was intended to show another tax period or different ownership, taxpayer should explain on back of letter. R:R:I

Letter 45(C/SC/SP) Letter acknowledges receipt of taxpayer's incomplete application for an employer identification number (Form SS-4) and returns application for taxpayer to complete items circled. Requests taxpayer to show for a partnership first name, middle initial, and last name of one partner. Advises application will be processed promptly when completed SS-4 is received. R:R:D

Letter 47(SC/SP) Letter requesting a taxpayer to check records and send us correct information to identify the business return filed, or to explain if a return was not required, or to file a return if liable for taxes and has not filed. Used when the taxpayer has furnished information about another return in response to IRS letter. R:R:T

Letter 50(C/SP) Letter advising taxpayer what to do to get the photocopies of the tax forms requested, or explaining why IRS cannot furnish them: complete and send Form 4506; complete items checked on Form 4506 and return it; send signature of two officers of corporation, under corporate seal, authorizing release of photocopies; complete and send Form 5063; send authorization (power of attorney if taxpayer is deceased, certified copy of letters of administration or testamentary and, if issued over a year ago, certification of effectiveness); show signature as it appears on return; other to be filled in as appropriate. R:R:T

Letter 53(C) Letter advising taxpayer that reason for late filing or late payment is insufficient to waive penalty and interest, and requesting payment of the amount shown. R:R:T

Letter 62(C/SC) Letter advising taxpayer that IRS asked his or her employer or payer to furnish Form W-2, W2-P, or 1099 to him or her, and giving instructions for filing estimated wages and withholding tax if the Form W-2, W2-P, or 1099 is not received. R:R:T

Letter 63(C/SC) Letter advising employer or payer that taxpayer failed to receive Form W-2, W2-P, or 1099 and requesting form be furnished to the employee with Copy A to IRS. If taxes are due, the employer is requested to submit an amended return and payment. R:R:T

Letter 64(C/SC/SP) Letter responding to taxpayer's letter about bill, explaining that it represents a penalty or interest charge provided by law: penalty for return filed late and tax paid late; penalty for tax paid late; penalty for tax not paid within 10 days of notice and demand; penalty for late deposit; interest on late payment; interest on additional tax resulting from examination of return. R:R:T

Letter 76(C) Letter responding to taxpayer's inquiry about refund claim advising that IRS' examination has been completed and, if no taxes are outstanding, a refund check will be issued. R:R:T

Letter 86(C/SC/SP) Letter advising taxpayer that "item" received was forwarded to another District Director's office. (Also used as transmittal to district for following reasons: taxpayer resides in district; taxpayer indicates related return filed in district; original return forwarded to district; amended return or claim forwarded to district.) R:R:T

Letter 89(C/SC) Letter acknowledging information submitted by taxpayer about income tax return, and requesting Form 1040X. Forms are enclosed. R:R:T

Letter 90(SC) Letter requesting taxpayer to show reason short period return was filed. Back of letter shows exceptions and explanation for general rule: corporations; newly-married couples; married couples; first or final return. R:R:E

Letter 95(SC/SP) Letter acknowledging taxpayer's inquiry, and requesting information to identify tax return that cannot be located. R:R:I

Letter 96(C/SC/SP) Letter acknowledging taxpayer's inquiry, claim, or amended return; advising that we will contact him or her as soon as possible. Type of return is not shown. R:R:T

Letter 98(C) Letter advising taxpayer that the Social Security Administration has reported wages paid but IRS has no record of return, requesting information from employer to locate return or, if none filed, to file return and pay tax due plus interest, and provide a statement explaining the reason for delay in filing. If taxpayer does not have employer identification number, he or she is asked to complete the enclosed Form SS-4 and return it with tax return(s). R:R:T

Letter 99(C/SC/SP) Letter advising employer that the Social Security Administration has reported wages paid that were omitted from return, requesting explanation if the SSA records are wrong, or if wages were reported, or if the amount is incorrect, and requesting payment of any tax and interest due, and an explanation for any adjustment. R:R:T

Letter 100(C/SC/SP) Letter returning incomplete Form 941c and asking taxpayer to: correct entry in column (3) to show particular quarter or calendar year involved; complete entry in column (4) for each employee listed in column (2); prepare form as shown in example on reverse of Form 941c; resubmit in duplicate; other to be filled in as appropriate. R:R:R

Letter 101(C/SC/SP) Letter notifying taxpayer of proposed adjustments to Form 940, Employer's Annual Federal Unemployment Tax Return, based on State certification of credit information which differs from taxpayer's return, instructing taxpayer to request a corrected proof of credit from State if he or she files (or has filed) an amended State report and to reply concerning proposed adjustment within 30 days; otherwise IRS will assume taxpayer agrees with figures and bill for the additional tax, plus interest at the rate required by law. R:R:T

Letter 104(C/SC) Letter acknowledging taxpayer's notification of address change and advising that if refund is due to furnish new address to former postmaster. R:R:D

Letter 105(C/SC/SP) Letter serving as legal notification to taxpayer that adjustment claim has been disallowed in full, explaining why, and advising that if taxpayer wishes to bring suit or proceedings to recover any monies covered by the letter, the law requires that he or she do so within 2 years of the date of the letter. R:R:T

Letter 106(C/SC/SP) Letter serving as legal notification to taxpayer that refund claim has been disallowed in part, explaining why, and advising that if taxpayer wishes to bring suit or proceedings to recover any monies covered by the letter, the law requires that he or she do so within 2 years of the date of the letter. R:R:T

Letter 109(C/SC) Letter responding to taxpayer's inquiry about delay in refund, requesting a duplicate Form 1040. Original return cannot be located. R:R:Q

Letter 112(C/SC) Letter acknowledging payment and form. Requesting a tax return to enable IRS to credit the payment to taxpayer's account; enclosing blank copies of the form IRS believes taxpayer needs; requesting information if payment was for another tax; and parent corporation's name and employer identification number and tax period if payment was for a consolidated corporation return. R:R:T

Letter 113(SC) Letter requesting taxpayer to explain overpayment sent with return, IRS is holding payment and will either refund excess or apply it to the account for which it was intended. R:R:I

Letter 114(SC) Letter acknowledging and returning Form W-2 to taxpayer because it was received without a return. Letter includes request for action or information if taxpayer filed a return and reported the wages and withheld income tax shown on Form W-2; if taxpayer filed a return and did not include the wages and withheld income tax shown on Form W-2; if taxpayer did not file a return for the year in question. R:R:T

Letter 118(C/SC) Letter requesting taxpayer to furnish supporting schedules missing from return; 1120, A:S other to be filled in as appropriate. R:R:P

Letter 124(C) Letter to employer requesting wage and tax information; employee has reported a discrepancy between records and Form W-2. R:R:T

Letter 125(SC) Letter advising taxpayer that we cannot allow claim for refund or credit because: the claim was filed more than 3 years after the return was filed; claim filed more than 2 years after the tax was paid; claim filed but no return filed. R:R:I

Letter 129(C) Letter in response to taxpayer's inquiry, requesting name and address on return, present address, and certification that refund was not received; was received but lost, destroyed or stolen; endorsed or not. Tells taxpayer to request "stop payment" if check not found. R:R:Q

Letter 131(C/SC) Letter returning taxpayer's inquiry, advising that IRS cannot answer questions about Federal income tax until account can be identified; asking for completion of blocks on letter to show the names and address on return, social security numbers on return, and location of office where it was filed, and date filed. R:R:T

Letter 134(C) Letter sent to an employer advising him or her that according to another federal agency there is a wage discrepancy. It also reminds the employer that he or she is responsible for the employer share of the social security tax and possibly FUTA. R:R:T

Letter 135(C) Letter in response to representative's inquiry advising that information cannot be furnished without proper authorization and reply is being sent directly to taxpayer. R:R:T

Letter 136(C/SC/SP) Letter advising agency that IRS records show that it is a part of a State or local government and as such should not report FICA tax to IRS; requesting agency to indicate whether it is not an agency of a State or local government or, if it is, that it has corrected mistake and reported its contributions to State social security administrator. Advises agency that until IRS receives a reply, IRS can neither refund the tax nor send information to the Social Security Administration so the employees' accounts can be credited. R:R:R

Letter 139(C/SC/SP) Letter notifying taxpayer that records have been consolidated under one employer identification number, that more than one had been assigned, and that depository receipts should be corrected. R:R:D

Letter 140(C/SC) Letter advising taxpayer that Form 2290, Heavy Vehicle Use Tax Return, is incomplete and requesting: month vehicle(s) were first put into service; number of vehicles in each category for column (3); employer identification number; how tax was computed for amounts shown. R:R:T

Letter 142(C/SC) Letter advising an employer that additional information is needed to process Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. Asks employer to: follow instructions on back of letter to determine if return should have been filed; complete Schedule A; other to be filled in as appropriate. R:R:P

Letter 143(C/SC/SP) Letter advising taxpayer that IRS needs additional information to complete action on return. Asks taxpayer to: sign and return declaration on back of letter (return not properly signed); complete and return the enclosed form; complete and return the enclosed schedule; other to be filled in as appropriate. R:R:R

Letter 147(C/SC) Letter responding to taxpayer's application for new employer identification number, advising that IRS records show a number has already been assigned and explaining rules for using the number. R:R:D

Letter 153(SC/SP) Letter, responding to taxpayer's claim for refund, credit, or abatement of FICA tax, requesting: statement to support claim; Form 941c; other to be filled in as appropriate. R:R:R

Letter 167(C) Letter requesting taxpayer to furnish information to locate check for payment of taxes; taxpayer has written advising payment was mailed; bank has notified IRS that check is missing; suggesting action to take if check has cleared bank; request taxpayer to notify bank to stop payment on check and send IRS a new one; suggesting action to take if check has not cleared bank. R:R:T

Letter 168(C/SC) Letter thanking taxpayer for explaining why return was filed late, tax was paid late, or estimated tax was underpaid. Also, advising that explanation meets requirements and penalty charge has been eliminated; interest must be paid; explanation sent to responsible IRS office collecting balance due; based on affidavit, penalty charge has been eliminated, however postmark date after due date, interest must be paid; extension of time to file already approved, penalty eliminated; other to be filled in as appropriate. R:R:T

Letter 173(SC) Letter advising taxpayer that return is not filled in properly, wage schedule or attachments disclose irregularities which prevent processing. Information requested: Form 941c to reflect wages paid in prior period; Form 942 for each calendar quarter; Form 943 for each calendar year; signature on certification to claim credit or refund; completion of wage schedule; other to be filled in as appropriate. R:R:T

Letter 177(C/SC) Letter advising that IRS is unable to process Form 1041, U.S. Fiduciary Income Tax Return, or Form 56, Notice Concerning Fiduciary Relationship, because information is needed for one or more of the following reasons: the return covers a period of more than 12 months; entry on page 1, line—, cannot be verified from the related schedules; return indicates taxpayer is a living person who should have filed Form 1040, verification of status is necessary; Form(s) required to support tax credits claimed were not furnished with the return. R:R:R

Letter 178(C/SC/SP) Letter advising taxpayer that IRS is processing claim but needs: items checked on Form 843; other to be filled in as appropriate. R:R:T

Letter 180(C/SC) Letter advising taxpayer that IRS cannot complete processing Form 709, U.S. Gift Tax Return, or Form 709-A, United States Short Form Gift Tax Return, and requesting: verification of donor(s); signature of spouse. R:R:R

Letter 191(C) Follow-up interim letter, after initial acknowledgment, advising taxpayer of a delay in securing information to answer inquiry. R:R:T

Letter 193(SC) Letter advising taxpayer of correction made by IRS on tax return. Correction is shown in appropriate blank. R:R:T

Letter 194(C/SC) Letter advising a corporation that IRS cannot approve the request for an extension of time to file the corporation income tax return because Form 7004 was not filed on time, furnishing requirements to be met before an extension can be approved, asking for the return, and explaining penalty charges if returns are filed late without reasonable cause. R:R:R

Letter 199(SC) Letter acknowledging taxpayer's payment and depository receipt, advising that they have been forwarded to the Federal Reserve bank, and furnishing proper procedure for assuring credit to account. R:R:D

Letter 206(C) Acknowledgment letter advising taxpayer that claim for a refund check has been forwarded to the disbursing office which issued the check, and that office will notify taxpayer of action taken. R:R:Q

Letter 207(SC) Letter furnishing record of account in response to request. R:R:E

Letter 208(SC) Letter acknowledging taxpayer's request for a photocopy of return and explaining delay and charges. Explains that: IRS will bill when sending the copies; IRS acknowledges payment and will bill when sending copies for any additional charge; taxpayer should estimate taxes now and file an amended return on receiving the copies, or file enclosed application for extension. R:R:T

Letter 216(C/SC) Letter advising taxpayer that application for tentative carryback adjustment was disallowed because application was not timely filed; other reasons to be filled in as appropriate. Form 843 or Form 1040X is enclosed for completion. R:R:T

Letter 217(C) Letter in response to taxpayer's inquiry furnishing instructions for filing income tax return, Form 1040 or 1040A, for decedent. R:R:T

Letter 219(C) Letter in response to taxpayer's inquiry about liability for interest assessed on corporate income tax return advising that the installment payment privilege does not extend to tax in excess of that shown on Form 7004, Application for Automatic Extension. R:R:T

Letter 225(C) Letter furnishing bank a copy of the employer identification numbers for several trusts, showing the numbers IRS assigned. R:R:D

Letter 228(C/SC) Letter advising a taxpayer that IRS special tax stamp return cannot be processed because IRS needs: specific business address, or the location if it can't be identified by a building name and number; full payment of the tax due; a return on the correct form; payment of the tax due; the month taxpayer was first liable for the tax; the number of gaming devices in use; the correct class of tax; employer identification number or an application for an employer identification number; full name and address of partners. Form 11 or Form SS-4 is enclosed for completion and return. R:R:R

- Letter 238(C)** Letter to a business whose address has changed, requesting a new application be filed for a special tax stamp. Copies of application forms are enclosed. R:R:T
- Letter 239(C/SC)** Letter advising taxpayer that same social security number was used by two different taxpayers, and requesting completed Form SS-5 or correct information. R:R:D
- Letter 247(C)** Letter responding to taxpayer's inquiry about estimated tax advising that: if a payment erroneously submitted was credited to estimated tax, taxpayer should claim credit for estimated tax when filing return; if taxpayer has not yet received installment notice of estimated tax account, he or she should pay amount due according to records. R:R:Q
- Letter 249(C/SC)** Letter notifying taxpayer that an installment payment is due on estate tax. R:R:A
- Letter 251(SC)** Letter requesting fiduciary to sign the declaration incorporated therein because of signature missing from estate tax return, Form 706. R:R:E
- Letter 252(C/SC/SP)** Letter requesting taxpayer to furnish reason for filing several business returns relating to same business under more than one name. R:R:D
- Letter 257(C)** Letter thanking taxpayer for sending information requested about the social security number shown on Federal tax return, and advising taxpayer to: go to the local Social Security Administration office to obtain a social security number or correction of the one he or she has; to complete enclosed Form SS-5 and submit to Social Security Administration. R:R:P
- Letter 265(SC)** Letter acknowledging taxpayer's refund inquiry and advising that IRS is looking into the matter. R:R:E
- Letter 269(C)** Letter notifying taxpayer that the cash offer in compromise for a penalty for delinquency in filing a return has been accepted and that the accompanying waiver of refund is for the period covered by the offer. CO:O
- Letter 270(C)** Letter rejecting taxpayer's offer in compromise because: amount offered is inadequate; taxpayer has been habitually delinquent; liabilities other than penalties are outstanding; audit action is not complete for the period involved. CO:O
- Letter 271(10)** Transmittal letter forwarding a copy of the interest computation schedule IRS used to compute interest on the taxpayer's recent tax adjustment(s); advising that IRS will send a statement of tax due or overpayment within a few weeks. IN:C:P
- Letter 273(C)** Letter requesting information to process offer in compromise, Form 656. Asks for: signature where indicated; signature and title of corporation officer; in item 1, kind of tax and period covered; in item 2, total amount of offer and terms of payment; in item 5, reasons for submitting offer; copies of financial statement; other to be filled in as appropriate. CO:O
- Letter 274(C)** Letter advising taxpayer that the installment payment due on offer(s) in compromise has not been received and should be sent at once. CO:O
- Letter 275(C)** Follow-up letter advising that no reply has been received to IRS request for past due payments on an installment offer in compromise, and asking for clarification of the taxpayer's intentions. CO:O
- Letter 276(C)** Letter to taxpayer who has waived the right to refund under terms of an offer in compromise asking return of refund check sent in error. CO:O
- Letter 277(C)** Letter acknowledging receipt of installment payment on offer in compromise; advising taxpayer that under the terms of the offer he or she agreed to pay interest on all deferred payments from date offer was accepted until paid in full; and asking taxpayer to send interest payment as soon as possible. CO:O
- Letter 278(C)** Letter rejecting taxpayer's offer in compromise since: no outstanding liability exists; reasonable cause for a delay in filing has been established and no penalty is due. CO:O
- Letter 279(C)** Follow-up letter for statement of annual income and copy of the Federal income tax return, required under the terms of an offer in compromise. CO:O
- Letter 280(C)** Letter notifying taxpayer that an adjustment, as shown, has been made after reviewing the statement of annual income and copy of Federal income tax return, and that the balance due should be paid as soon as possible. CO:O
- Letter 282(C)** Letter sent to taxpayer informing him or her that we have not received the return, and advises the taxpayer to file another return. R:R:T
- Letter 285(C)** Letter in response to taxpayer's refund inquiry advising that overpayment was applied to a delinquent account and: balance due should be paid as soon as possible; refund check was mailed; remaining balance of overpayment less than \$1, no refund will be sent unless requested; remaining balance due is less than \$1, no bill will be sent; other to be filled in as appropriate. R:R:Q
- Letter 286(C)** Letter advising a minister, member of a religious order, or a Christian Science practitioner that IRS cannot approve application, Form 4361, for exemption from self-employment tax because: application was not timely filed; a waiver certificate has already been filed. R:R:T
- Letter 287(C)** Letter requesting information because Form 4361, application for exemption from self-employment tax, is incomplete. Requests: social security number (application enclosed, if no number); date ordained, commissioned, licensed, became member of religious order, or began practice as Christian Science practitioner; name of religious organization or order; signature; other to be filled in as appropriate. R:R:T

- Letter 288(C/SC)** Letter acknowledging taxpayer's inquiry and advising IRS is working on account and will contact taxpayer again as soon as possible; IRS has adjusted taxpayer's account and will send a notice explaining the change. R:R:T
- Letter 294(C)** Letter reminding taxpayer that collateral agreement signed to support offer in compromise requires that he or she provide, before the 15th day of the fourth month after the close of the tax year, a sworn statement of income, a copy of return, and any annual payment due. If taxpayer has not yet filed income tax return, request that the items not be attached to return, but sent to IRS in the enclosed addressed envelope. CO:O
- Letter 296(C/SC)** Letter advising taxpayer that IRS is unable to act on request for an extension of time to file a return because: the request does not contain all necessary information; blanket requests cannot be granted; corporations must file Form 7004 and deposit 50 percent of the tax estimated as due; social security number is missing; reason for extension is insufficient; signature is missing; the appropriate box above signature is not checked; item 4 is incomplete; item 5 is incomplete; application form is incomplete; other to be filled in as appropriate. Also advising that IRS will reconsider application if it is sent before the due date of the return or within 10 days from the date of letter. Letter is used to return Forms 2758, 2688, and 7004. R:R:R
- Letter 297(C/SC)** Letter, advising taxpayer that request for extension, or additional extension, of time to file cannot be granted because: extension is not warranted; request was received too late; extension cannot be granted for this kind of tax; IRS has no record of granting an original extension; request for additional extension was received after the original extension expired; the law does not allow an additional extension for this return; a corporation must file Form 7004 and deposit 50 percent of the tax estimated to be due in order to receive an automatic extension; a farmer cannot be allowed an extension to pay estimated tax; an individual cannot be granted an extension to avoid a penalty for not making last estimated tax payment by Jan. 15; other to be filled in as appropriate. Also, requesting taxpayer to file tax form by the due date; or, if a previous request was filed, advising that the form should be filed within 10 days of the date of this letter; and explaining that if taxpayer files late and believes there is reasonable cause, he or she should so explain in a statement attached to return. R:R:R
- Letter 301(C/SC)** Letter advising taxpayer that IRS is unable to prepare a tax return from the information sent in, enclosing copies of blank Forms 1040 and asking the taxpayer to file. R:R:T
- Letter 304(C)** Letter in response to taxpayer's inquiry explaining that assessment was the result of examination, appeal rights were granted but not used, payment must be made, and an amended return may then be filed for reconsideration of case. R:R:T
- Letter 309(C/SC)** General-use letter for transmitting information to answer an inquiry received from taxpayer. R:R:T
- Letter 312(C)** Letter returning Form 2553, Election by a Small Business Corporation, for completion or correction of: beginning date of taxable year for which the election is to be effective; date the corporation first had shareholders; date the corporation first had assets; date the corporation began doing business; last month of the taxable year for which the corporation's annual return will be filed; for each shareholder, the name, address, social security number, number of shares held, dates acquired and Internal Revenue office where return was filed; an explanation of the difference between the number of shares issued and the outstanding and total number listed for stockholders; consent statements of both husband and wife if stock is owned by both; consents of all shareholders to be shown on the form or attached to it; other to be filled in as appropriate. R:R:D
- Letter 313(C/SC/SP)** Letter advising taxpayer of a proposed penalty for failure to make timely and sufficient Federal tax deposits; explaining how the penalty was computed; informing that underdeposit was determined by comparing deposits with the liabilities on the back of return, or if not listed, the averaging method was used; asking for completion of the schedule on the back showing a breakdown of liabilities and deposits made, reasonable cause if taxpayer had one, or payment of the penalty. Used for underdeposits on Forms 941 and 720. R:R:T
- Letter 315(C/SC)** Letter returning documents to taxpayer for one or more of the following reasons: information is not required for Federal tax purposes; should be attached to return when filed; should be retained until requested; should be retained as part of tax records; should be attached to related notice or bill when sent. Requesting taxpayer to report corrections of wages or social security numbers for employees to the State agency where he or she makes social security tax payments. Also, returning Federal tax payment because no additional contribution is required for the Presidential Election Campaign Fund. Designation made on return authorizes us to set aside for the campaign fund a portion of tax paid. R:R:T
- Letter 316(C)** Letter advising taxpayer IRS will accept payment, assumed to be payment for liability not yet determined, only as cash bond, explaining: that as such it will stop accrual of interest as of date payment received on that part of assessment equal to the payment; that it is not subject to a claim for credit or refund as overpayment of tax, penalties or interest; that interest will not be paid on any of the deposit returned to taxpayer. R:R:D
- Letter 319(C)** Letter advising taxpayer that IRS cannot process return because it shows an improper tax period or a period of more than 12 months, and asking for either a corrected return or the correct tax period for the return filed. R:R:R

- 320(C)** Letter asking taxpayer to help IRS by the Federal tax deposits shown on return by completing the form at the end of the letter to: itemize deposits claimed that were not itemized on return; explain deposits claimed but not shown on IRS records; explain deposits not claimed but shown on IRS records; explain payment received when IRS records do not indicate a balance due. R:R:T
- Letter 321(SC)** Letter advising taxpayer that claim for refund cannot be allowed because: it is based on taxpayer's view of unconstitutional tax laws; taxpayer waived the right to claim refund; matter was already settled under the terms of a closing agreement; matter was disposed of by a final order of the court; matter was settled in taxpayer's favor in prior determination; other to be filled in as appropriate. R:R:I
- Letter 323(C)** Letter advising taxpayer that IRS cannot process offer in compromise until he or she pays tax; pays interest; pays tax and interest; other to be filled in as appropriate. Amounts to be paid are filled in at the top of the letter. CO:O
- Letter 324(C/SC)** Letter asking taxpayer for additional information to process Form 1040X or Form 1120X: completed copy of part II, page 2 to explain changes; completed Form 3468 to support claim for investment credit; completed form or schedule enclosed to support changes made; Form W-2 for the additional income reported; corrected Form W-2 for the adjusted wages reported; signature on declaration at the end of this letter; signature on declaration at the end of this letter for a joint return, both husband and wife must sign; copy of the power of attorney that was in effect when return was signed, if the taxpayer authorized someone else to sign return; social security number; social security numbers of husband and wife; the ending date of tax year taxpayer is amending; other to be filled in as appropriate. R:R:T
- Letter 326(C)** Letter telling taxpayer that election to be taxed as a small business corporation is being revoked as requested. R:R:D
- Letter 333(C/SC)** Letter advising taxpayer of approval of request for: an extension of time to file; an additional extension of time to file; an extension of time to file Forms W-2 and W-3; an extension of time to furnish employees with their Forms W-2; an extension of time to file Forms W-2 and W-3 and to furnish Forms W-2 to employees; other to be filled in as appropriate. R:R:R
- Letter 335(C)** Letter advising taxpayer that Federal tax deposit forms are not available for distribution and: forms are being prepared and will be mailed; before forms can be mailed, IRS needs name and address shown on return, employer identification number, kind of tax, tax period ended, number of forms required. Taxpayer is also advised how to make payment if forms are not received by the date the deposit is due. R:R:D
- Letter 354(SC)** Letter to household employer returning payment received with Form 942 because return shows employees were paid less than \$50 in cash wages during calendar quarter, and requesting that any tax withheld from household employees' wages be returned. R:R:E
- Letter 369(C)** Letter acknowledging inquiry about penalty notice sent on underpayment of estimated tax, forwarding Pub. 505, which explains estimated tax requirements, and Form 2210, and requesting either payment or the completed form be returned. R:R:T
- Letter 370(SC)** Letter acknowledging receipt of taxpayer's computation of penalty owed for underpayment of estimated tax, showing correct penalty charge, enclosing a completed Form 2210, and advising that a bill will be sent. R:R:I
- Letter 372(C)** Letter in response to an inquiry about requirements for filing Federal income tax returns explaining that a return must be filed if the person concerned was a citizen or resident of the U.S. during the tax year and met any of the conditions required. A list of conditions is shown. R:R:T
- Letter 379(SC)** Letter requesting a taxpayer to furnish locator information so we can issue a certification of U.S. taxation for foreign tax relief. R:R:E
- Letter 380(C/SC)** Letter advising a taxpayer of current status of State certification of unemployment tax payments: recertification has been requested because of the difference reported on Form 940, Schedule A, and the amount certified by the State; recertification has been received from the State but their records differ from the taxpayer's and the figures IRS has as shown on the back of letter; recertification has been received from the State and payments have been verified as reported; supplemental proof of credit has been received from the State and the figures IRS has are shown on the back of letter; other to be filled in as appropriate. R:R:T
- Letter 385(C)** Letter notifying taxpayer that IRS has examined and accepted Form 2553, Election by Small Business Corporation, and the supporting shareholders' consents; name has been added to mailing list for tax forms; EIN was assigned and taxpayer should complete enclosed Form SS-4 and return it with copy of letter giving EIN if there already is one. R:R:D
- Letter 387(C/SC)** Letter in response to a taxpayer's request for information about return furnishing the amount of tax shown on the return, the credits, additional amount due IRS, or the amount overpaid IRS. R:R:T
- Letter 398(C)** Letter advising taxpayer that information given IRS by the Social Security Administration shows he or she overpaid self-employment tax: IRS will mail refund as soon as possible; IRS will mail refund for certain years as soon as possible; also advising that, generally, unless a claim is filed within 3 years after the return was due, IRS cannot refund the tax. R:R:T

- er 400(C/SC) Letter acknowledging receipt of a corporation's Form 7004, Application for Automatic Extension of Time to File Corporation Income Tax Return, and advising that, because of this 3-month provision, the extension is to the date shown at the top of the letter rather than to the date requested, and that, if more time is required, it may be requested before the extension date expires. R:R:R
- Letter 401(C)** Letter sent to taxpayer denying his or her request for exemption from self employment tax (Form 4029). R:R:T
- Letter 404(C)** Letter in response to taxpayer's inquiry or claim concerning social security tax withheld from wages, advising taxpayer to ask employer to refund this amount, and explaining how to file claim if refund not obtainable from employer. R:R:T
- Letter 407(C)** Letter advising taxpayer that IRS has received refund check and asking why it was returned. Blocks to be checked are: amount larger than expected, reissue check; amount smaller than expected, reissue check; apply to estimated tax; apply against balance owed (to be identified); amended or corrected return filed; other to be filled in as appropriate. R:R:Q
- Letter 418(C/SC)** Letter advising taxpayer that IRS has received the information sent indicating that a correction may be required in the tax reported on return for the period shown. To make the adjustment, the following additional information is requested: a copy of the original return, with any schedules or documents that were included with taxpayer's original return; a signed copy of the original return, with any schedules or documents that were included with taxpayer's original return. R:R:T
- Letter 424(SC)** Letter advising a corporation that IRS is processing the Form 1120 filed and needs to know whether the corporation is a member of a controlled group. Also requests a list of member corporations and the surtax exemption of each. R:R:T
- Letter 429(C)** Letter advising a corporation that IRS cannot process the Form 1120S filed because there is no record of a filed Form 2553 electing to be treated as a small business corporation; asking for a copy if the Form 2553 was filed or if Form 2553 was not filed. Form 1120 to be completed and returned. R:R:R
- Letter 440(C)** Letter forwarding taxpayer's Form W-2 or W-2P that IRS obtained from employer, advising that amounts shown should agree with amounts reported on return; if amounts agree, he or she should keep the Form W-2; if the amounts do not agree, taxpayer should file an amended return and attach the Form W-2. R:R:T
- Letter 449(C)** Letter advising taxpayer that IRS is reviewing tentative allowance cases previously worked and is unable to locate one of taxpayer's returns, requesting copy of return and all schedules for the year shown. R:R:T
- Letter 452(C)** Letter acknowledging, or replying to, a taxpayer's inquiry about double taxation relief request, and advising that request was certified and mailed on date shown, or request was certified and mailed on the date shown to the Inspector of Foreign Dividends in England. R:R:T
- Letter 474(C/SC)** Letter in response to taxpayer's inquiry explaining that the adjustment IRS made on income tax return is correct: separate deduction for personal exemption cannot be allowed when return shows tax from tax table; itemized deductions cannot be allowed when return shows tax from tax table; return showed tax from tax table improperly entered; gross income exceeded amount shown from tax table; other to be filled in as appropriate. R:R:T
- Letter 484(C)** Letter acknowledging taxpayer's explanation of inability to pay delinquent tax, setting appointment to discuss payment arrangements, and advising that he or she may come in to another IRS office before the scheduled date if that is more convenient. CO:O
- Letter 486(SC)** Letter advising taxpayer that IRS is now releasing refund, it was delayed because the name or social security number on return did not agree with records. Also requesting information if name or number on social security card does not agree with name and number in letter; if they do match to complete and return the enclosed Form SS-5 and the Social Security Administration will further advise. R:R:I
- Letter 508(DO)** Letter requesting taxpayer to furnish completed Forms 2038. Taxpayer has written stating he or she has not received full credit for all dependents. CO:O
- Letter 509(DO)** Letter informing taxpayer of balance due after adjustment and requesting payment, including interest and penalty, by date shown. Space is provided to show computation of total amount due. CO:O
- Letter 510(C/SC)** Letter advising taxpayer that IRS sent a refund in error and that a bill for the amount due will be sent soon. Space is provided at the bottom of the letter to explain the error. R:R:T
- Letter 512(C)** Letter advising the former employer of a foreign student or visitor that IRS has instructed the foreigner to contact the employer for reimbursement of FICA tax, if erroneously withheld, enclosing Form 843 and Form 941c so the employer can make an adjustment on return. R:R:T
- Letter 513(C)** Letter in reply to inquiry from nonresident alien, advising that wages for services performed in the U.S. are usually subject to social security tax but, if it was withheld from a nonresident alien admitted under section 101(a)(15)(F) or (J) of the Immigration and Nationality Act, refund for any social security tax withheld in error should be sought from employer; if unsuccessful, send IRS Form 843, employer's statement showing tax not refunded and no authority to file claim, and photocopy of visa. R:R:T

Letter 520(SC) Letter thanking taxpayer for payment advising that it cannot be credited as IRS cannot find a record of his or her Form 1040, and requesting the enclosed Form 1040 be filed or, if previously filed, to send IRS a signed copy with all attachments. R:R:I

Letter 525(SC) Letter transmitting two copies of an examination report, asking taxpayer to sign one copy and return it within 15 days if he or she agrees with IRS findings; refund, if due, will be sent soon after receipt of signed consent and processing of return has been completed; if taxpayer does not agree with the adjustment, to mail additional information for consideration; write to arrange a meeting with an examiner; request a hearing with a member of Office of Regional Director of Appeals. If taxpayer does not reply within 30 days, IRS will process case on the basis of the adjustments shown in enclosed examination report. Instructions are enclosed explaining appeal rights. EX:E:S

Letter 526(SC) Follow-up letter advising taxpayer that some time ago IRS sent a report explaining adjustments to be made to income tax; that taxpayer should indicate if he or she agreed with them; enclosing another copy of report and asking taxpayer to reply within 10 days or IRS will process case on the basis of adjustments on enclosed report. EX:E:S

Letter 528(SC) Letter advising taxpayer that: IRS believes that the issues in the case can best be resolved by an interview, return has been transferred to local district office; since taxpayer requested interview, return has been transferred to the local district office; since taxpayer requested hearing, return has been transferred to Office of Regional Director of Appeals. If a refund is due, it will be mailed to taxpayer and not delayed by the transfer of return. EX:E:S

Letter 530(SC) Letter thanking taxpayer for furnishing additional information to clarify income or deductions in question and advising that IRS has accepted explanation and will complete the processing and mail any remaining refund within the next 6 weeks, if no other taxes are owed. EX:E:S

Letter 531(SC/DO/IN) Letter, a notice of deficiency, transmitting a statement showing how income tax was computed; asking taxpayer to sign and return waiver form (shown as part of letter) if he or she does not intend to contest determination; advising that if he or she decides not to sign and return the statement, the law requires that after 90 days from date of mailing IRS assess and bill for the deficiency. If within stated time the taxpayer contests determination by filing a petition with the United States Tax Court, IRS cannot assess any deficiency nor send bill until case has been considered by the court; taxpayer may obtain rules for filing a petition by writing the Clerk of the Tax Court. The court has a simplified procedure for handling cases where deficiency does not exceed \$10,000. EX:Q:CA/IN:C:P

Letter 533(C/SC) Letter asking taxpayer to furnish current address and identifying information so refund check, returned by Postal Service as undeliverable, can be remailed. R:R:Q

Letter 539(SC) Letter advising taxpayer that more than one return for a tax year cannot be filed. Husband and wife may file one joint return and report all income, exemptions, deductions, and credits of both on that one joint return. All items from the multiple returns were correctly combined on one return and tax refigured to the taxpayer's advantage. Computation of increase in tax is shown on the enclosed examination report. Asks taxpayer to sign a correction agreement or send additional information to us within 15 days. EX:E:S

Letter 544(C) Letter acknowledging IRS error, which taxpayer pointed out regarding account, stating that IRS is correcting it and will send a notice of adjustment within a few weeks. R:R:T

Letter 545(SC) Letter advising taxpayer that corrections have been made to Federal income tax return. Reasons listed are: wife (husband) filed separate return claiming a personal exemption, therefore, taxpayer cannot claim wife (husband) as exemption; wife (husband) itemized deductions on return, taxpayer may not claim the standard deduction or use the tax table in computing tax; wife (husband) took the percentage standard deduction on return, taxpayer may not take the low income allowance in computing tax; amount claimed by taxpayer as a standard deduction exceeds the maximum allowed by law for a married person filing a separated return; other to be filled in as appropriate. Taxpayer is also advised that tax has been computed as a married person filing separately; corrected tax computation is given. EX:E:S

Letter 548(SC) Letter advising taxpayer that explanation for underpaying estimated tax does not satisfy the law for making an exception to the penalty and taxpayer cannot be excused, also that bill plus interest is due, and that interest charges can be minimized by paying promptly. R:R:I

Letter 549(C/SC) Letter acknowledging taxpayer inquiry about tax account; advising that IRS records show there is no balance due on the account. R:R:T

Letter 555(SC/DO/IO) Letter advising taxpayer that IRS has considered the information he or she sent in response to notice of deficiency and: has adjusted the notice; no change in proposed adjustments is justified for the reasons given on the back of the letter; appeal rights and agreement procedures are explained. EX:E:S/IN:C:P

Letter 556(SC/DO) Letter acknowledging: receipt of protest on proposed adjustment to income tax liability; interview or a hearing with the Office of Regional Director of Appeals; correspondence about the proposed adjustment of income tax liability; other to be filled in as appropriate. Also advising that if the taxpayer has received a notice of deficiency, additional consideration does not extend or suspend the period for filing a petition with the tax court. EX:E:S

er 565(SC/DO/IO) Letter requesting additional (unspecified) information corresponding audit.
EX:E/S/IN:C:P

Letter 566(IO/SC) Letter notifying taxpayer that return is being examined, and requesting evidence on specified items be mailed. EX:E/S/IN:C:P

Letter 569(SC/DO) Letter advising taxpayer that claim has been examined and IRS proposes: partial disallowance as shown in the enclosed report; full disallowance as shown on the back of the letter; full disallowance, additional tax due as shown in the enclosed report. Also, advising taxpayer what procedures should be taken if he or she agrees to findings, and what to do if not. Combination 15-day and 30-day letter. EX:E/S/IN:C:P

Letter 570(SC/DO/IO) Letter advising a taxpayer that claim for refund has been allowed in full.
EX:E/S/IN:C:P

Letter 574(SC) Letter thanking taxpayer for helping complete examination of Federal tax return for the year shown by providing the enclosed records. Also, advising that the results of the examination will be provided soon without further action on taxpayer's part if he or she has not yet received them. EX:E/S

Letter 578(C/SC) Letter to financial institution giving employer identification number assigned to taxpayer, as requested on Form SS-4, to help financial institution comply with Public Law 91-508, the Financial Record-keeping and Currency and Foreign Transactions Reporting Act of 1970. R:R:D

Letter 586(C/SC) Letter advising transmitter of wage and information documents that they were improperly prepared, explaining preparation procedures, and advising that correct procedures must be followed next year. R:R:T

Letter 590(DO/SC) Examination of Tax Returns-No Change Letter informing taxpayers that IRS has completed their examination of his or her tax returns and that no changes are necessary. EX:E/D

Letter 599(C/SC) Letter returning Form 4876-A to a corporation because it is incomplete. Information needed is: consents of all shareholders; statement of consent showing name and address of corporation and each shareholder; number of shares owned by each shareholder; dates stock acquired; other to be filled in as appropriate. R:R:R

Letter 601(SC) Letter advising taxpayer that refund has been delayed due to a review of tax return; review has been completed and, if taxpayer owes no other taxes, refund will be received within the next 6 weeks; review has not been completed but partial refund has been issued and the rest of the refund will be issued if there are no additional adjustments to taxpayer's tax; review does not mean return may not be examined at a later date. EX:E/S

Letter 603(C) Letter thanking taxpayer for sending information requested about payments claimed as tax deposits on Form 940, advising that contributions paid to a State unemployment compensation fund cannot be claimed as deposits of Federal unemployment tax. State contributions have been deleted from tax deposits shown on return, and IRS will refigure balance of tax due and send a notice of adjustment as soon as possible. R:R:R

Letter 604(SC) Letter explaining to filing agent the procedure for filing the tax data portion of Form 941 on magnetic tape. R:R:E

Letter 608(C) Letter thanking taxpayer for explanation as to why check was not accepted by bank; advising that the explanation meets the requirements of the law and that penalty has been canceled. R:R:T

Letter 620(SC) Letter acknowledging informant's letter and enclosing information requested on payments of rewards. CO:O

Letter 621(C/DO) Letter advising estate or corporation that return(s) on which prompt assessment was requested are accepted as filed. EX:E/D

Letter 622(DO/SC) Letter in response to taxpayer's request for prompt audit of income tax return advising that return is accepted as filed. EX:E

Letter 624(C) Letter advising taxpayer that there is no interest due on income tax refund because it was refunded within the prescribed 45 days. R:R:T

Letter 626(DO/SC) Letter notifying executor of determination of estate tax liability; advising that payment will release him or her from personal liability, and that the letter may be used with proof of payment to show that liability has been settled. EX:E

Letter 627(DO/SC) Letter showing net estate tax and advising that a copy of this letter should be kept as a permanent record with proof of payment as evidence that the Federal tax return for the estate has either been accepted as filed, or has been accepted after an adjustment. EX:E

Letter 628(DO/SC) Letter furnishing the amount of gross Federal tax for an estate, advising of the allowance of credit against the estate for certain State death taxes if IRS has evidence of payment, and asking for: a certificate from the proper officer showing total amount of tax imposed, and amount and dates paid; copies of receipts or canceled checks showing payment of the State death taxes equal to or in excess of the allowable credit, as shown. EX:E

Letter 629(DO/SC) Letter acknowledging request for determination of Federal estate tax liability and release from personal liability and indicating that taxpayer will be advised when the return will be examined or if it will be accepted as filed without examination; the request may be made only by the executor or administrator or by an authorized representative, IRS will be unable to act on request unless power of attorney is received as authorization; other to be filled in as appropriate. EX:E

Letter 630(DO) Follow-up letter on an estate tax return asking for evidence that State inheritance and related taxes have been paid, credit has been tentatively allowed but the amount of the credit must be assessed if the information is not provided by the date shown. EX:E:D

Letter 639(SC) Letter acknowledging informant's letter and advising that matter will be given immediate attention. CO:O

Letter 644(C) Letter explaining notice taxpayer received concerning tax due on Form 2290, advising that the tax applies when the vehicle is first operated on a public highway during the tax period, the owner is liable for the tax for the remainder of that period, and no refund or credit can be allowed even if the vehicle is seldom used or is disposed of; if the installment privilege is elected, all installments must be paid by the dates prescribed for payment, and if any installment is not paid on time, the entire unpaid balance becomes due; other to be filled in as appropriate. CO:O

Letter 645(DO/IO/SC) Letter notifying taxpayer to disregard earlier notice of deficiency because, on the basis of the additional information, IRS is accepting return as filed. EX:E/IN:C:P

Letter 646(DO/SC) Letter advising of waiver of inspection of the personal or household effects listed on affidavits and appraisals, and stating that the waiver does not apply to other property of the estate, and that a copy of this letter should be attached to the estate tax return. EX:E

Letter 655(SC) Letter advising organization that form received for the period shown is incomplete, requesting information as indicated by the enclosed Form 5408, 5409, 5410, 5585, 5967, 6134, or other. R:R:T

Letter 662(C) Letter advising taxpayer of adjustment to application for tentative refund from carryback of an unused investment credit, or carryback of a net operating loss and unused investment credit; amount of unused investment credit carryback allowed is limited for the years involved, and taxpayer's application does not show the allowable amount; the net operating loss did not decrease the tax paid as the result of recapture of a prior year's investment credit because carryback did not affect that credit; enclosing Form 2322 showing interest computation on adjustments and decrease in tax for preceding years. R:R:T

Letter 664(SC) Letter advising taxpayer that the Form 1040 received for the year shown is not acceptable because it does not contain information required by law, and it does not comply with Internal Revenue Code requirements. Filing requirements and the penalty for not filing are given on the back of this letter. This is notice of the legal requirements for filing Federal income tax returns. Failure to file a required return may subject addressee to prosecution under Internal Revenue Code Section 7203. EX:E:S

Letter 665(C) Letter advising taxpayer that if income, deductions, or exemptions have changed since he or she filed estimated tax declaration, to use the amended computation schedule in the enclosed Form 1040-ES to recompute tax. Also, advising that: if tax has increased or decreased substantially, taxpayer should amend the declaration before due date of next tax installment by preparing the next declaration-voucher to show revised estimate and send it with revised installment payment; if employment or income has changed so taxpayer is no longer subject to estimated tax, he or she may discontinue making installment payments regardless of the amount declared on original voucher. R:R:R

Letter 671(C) Letter advising taxpayer IRS received inquiry and is trying to locate the records of payments and will write again with complete information; notice may be sent out before IRS can correct account; taxpayer should furnish any information requested as soon as possible. R:R:T

Letter 672(C) Letter advising taxpayer that IRS has located the tax payment inquired about and has: credited payment to account; applied payment to tax and the balance is now due; applied payment to account for the form and period shown and a refund was issued so the bill is correct; applied payment to account; applied the payment to estimated tax; other. R:R:T

Letter 673(C/SC) Letter advising taxpayer that because he or she filed more than one income tax return for the year, IRS combined the returns and refigured tax; a notice will be sent showing the resulting adjustment as soon as possible. R:R:T

Letter 675(DO) Letter acknowledging taxpayer's recent payment which was credited to tax account; payment did not cover entire liability; interest, late payment penalty, and lien fees are shown; requesting check or money order for the balance due with either social security number or employer identification number shown on payment. CO:O

Letter 676(DO/IO) Letter acknowledging taxpayer's inquiry about the amount due on tax account; the total amount due is shown with interest, late payment penalty, and lien fees; requesting check or money order with either social security number or employer identification number shown on payment. CO:O/IN:C:P

- Letter 678(C)** Letter sent to taxpayer informing him or her that the refund was applied to other taxes owed. CO:O
- Letter 681(C)** Letter thanking taxpayer for indicating that more time is needed to pay the amount due for the tax period shown. IRS has accepted proposal to pay the amount due by the date shown; applied partial payment to account and accepted proposal to pay the amount due by the date shown; adjusted account and accepted proposal to pay the amount due by the date shown. Total amount due is shown, which includes penalty and interest charges to the date indicated. CO:O
- Letter 683(C)** Letter thanking taxpayer for suggestion and advising that careful consideration will be given to recommendation in improving our tax system and related procedures. R:R:T
- Letter 685(C/SC)** Letter advising taxpayer that tax return shows a different social security number than the one in IRS files. Taxpayer is asked to return a copy of letter with the correct information. R:R:T
- Letter 687(C)** Letter acknowledging receipt of statement of annual income under the terms of collateral agreement and advising that before it can be processed taxpayer must: sign the form in space provided, if joint liability, both must sign; send a copy of income tax return with copies of all schedules, statements, and Forms W-2 for the year indicated; send a copy of the corporation's income tax return with copies of all schedules and statements for the year indicated; send copies of all Forms W-2 received for tax year indicated; pay balance due; pay interest due on payment; other to be filled in as appropriate. CO:O
- Letter 691(DO/SC)** Letter acknowledging a taxpayer's inquiry about paying additional tax in installments, advising that a statement of tax due will be sent soon and, at that time, taxpayer should contact IRS to arrange payment. EX:E
- Letter 692(DO/IO/SC)** Letter to a taxpayer who sent information after he or she received examination report, advising that IRS considered information and has not changed previous determination because the taxpayer has not established that he or she furnished more than half of the total support of the dependents in question; has not changed previous determination for the reasons given on the enclosed form(s); has adjusted the taxpayer's liability as shown in the enclosed revised report. Also asking the taxpayer to return the consent to findings if he or she agrees, explaining appeal rights if taxpayer disagrees. EX:E/IN:C:P
- Letter 693(DO/SC)** Ballot-box type letter advising taxpayer that IRS has reviewed the adjustment to tax liability and the item checked applies; the earlier adjustment is reduced by the amount shown on the enclosed report, IRS will credit account for this amount; information given does not establish a basis for changing earlier adjustment; taxpayer did not submit information requested so no further action will be taken on request; other to be filled in as appropriate. If taxpayer still does not agree with determination, after paying the additional tax due, an amended return or claim for refund may be filed. EX:E
- Letter 694(DO/SC)** Letter acknowledging taxpayer's letter which indicated agreement with the additional tax IRS proposed to assess and advised of difficulty in making full payment at this time; enclosing agreement form, advising of actions IRS takes, and suggesting actions for taxpayer to take. EX:E
- Letter 696(C)** Letter to taxpayer whose business apparently has been discontinued, requesting that taxpayer file the last returns for business (show date was discontinued) and mark each return Final so IRS can remove name from mailing list; or fill in information requested at the end of this letter; advising that any Federal tax deposit forms received for discontinued business may be destroyed. R:R:D
- Letter 707(C)** Letter advising taxpayer that IRS is processing return as quickly as possible and will issue any refund due within the next few weeks. Also advising that no action is required by taxpayer and IRS will contact him or her for more information if necessary. R:R:T
- Letter 710(SC)** Follow-up letter advising taxpayer that some time ago IRS sent a letter explaining adjustments that should be made to income tax and asked whether he or she agreed with them. EX:E:S
- Letter 711(SC)** Letter thanking taxpayer for furnishing additional information to clarify the income or deductions in question on income tax return. Also, advising that IRS has accepted explanation and will complete processing of return as soon as possible. EX:E:S
- Letter 713(SC)** Follow-up contact letter advising taxpayer that IRS has no record of receiving a reply to correction letter previously sent; requesting that if he or she agrees with correction, sign and return the request for correction within 15 days; if additional tax is due, taxpayer may send payment. Publication enclosed to explain appeal rights. Taxpayer is also advised what to do if not in agreement with proposed correction. If he or she does not reply within 30 days, case will be processed on the basis of the corrections shown. EX:E:S
- Letter 718(SC)** Letter notifying taxpayer that IRS is examining his or her Federal income tax return and needs additional information to verify tax liability because income other than wages was reported on the return; requesting answers to the questions at the end of letter so IRS can determine whether the income is subject to self-employment (social security) tax; explaining reason for examination, procedures followed, and appeal rights. EX:E:S
- Letter 725(DO/IO)** "All-purpose" letter establishing appointment for taxpayer with revenue officer. CO:O/IN:C:P
- Letter 726(IO)** Follow-up letter requesting balance due on delinquent account. IN:C:P

- Letter 728(DO)** Letter advising taxpayer that IRS records show tax liability plus accrued interest due; showing amount due, and asking for payment or plans for payment. CO:O
- Letter 729(DO/IO)** Letter advising taxpayer that IRS has no record of receiving the tax returns listed and asking for: information if the form was filed or was not required; any overdue returns with payment of any tax plus interest; if taxpayer has reasonable cause for delay, advising that separate statement should be attached to each return filed. CO:O/IN:C:P
- Letter 734(DO)** Letter advising taxpayer that IRS prepared the enclosed Form 2290 on the basis of schedule of highway motor vehicles received; also, that penalties were computed, and interest is required; asking that returns be checked, corrected if necessary, signed, and sent back with payment. CO:O
- Letter 738(C)** Letter acknowledging request made under section 6905 of the Internal Revenue Code to be discharged from personal liability for any deficiency in income or gift tax due from the decedent named. R:R:T
- Letter 741(C)** Letter sent to taxpayer accepting his or her proposal to pay the balance due later. CO:O
- Letter 751(DO)** Letter requesting secretary of a state agency to furnish information on a corporation so IRS can locate corporate officers, establish liability for 100 percent penalties, determine the current status of corporate charters, etc. Information asked for is: date of incorporation; name and address of corporation if different from what IRS shows; name, address, and title of each officer; name and address of registered agent; if franchise revoked; date of revocation; other to be filled in as appropriate. CO:O
- Letter 753(C)** Letter advising taxpayer that, as a result of a court order concerning overdue child support payments, the Internal Revenue Service has assessed that amount for collection. The Service is authorized by law to enforce collection of the assessment in the same manner as overdue taxes. IRS authority includes levying on wages, and filing notices of liens against and seizing and selling property. To prevent such action, payment should be sent within 60 days. R:R:A
- Letter 757(C)** Letter informing taxpayer that the installment due on Form 1041 has not been paid, explaining that when payment of an installment is not made by the due date, the entire unpaid balance, plus penalty and interest, are due; to avoid additional penalty and interest charges; payments should be made before the date shown. R:R:A
- Letter 763(SC)** Letter advising taxpayer who furnished IRS information that should have been furnished to the Social Security Administration what action to take if taxpayer has no social security number; uses number that we recorded for spouse. R:R:I
- Letter 822(DO)** Letter to a bank asking for information about a decedent's account, for use in determining the tax liability of an estate. A questionnaire is included on the back of the letter for the bank to complete. EX:E:D
- Letter 841(SC)** Letter requesting explanation for late filing of Form 990 or Form 990PF. R:R:E
- Letter 845(C)** Letter in response to taxpayer's inquiry about penalty charge assessed for underpayment of estimated tax for farmers and fishermen. Forwarding Form 2210 taxpayer to complete and return to determine whether the penalty can be eliminated; or Form 2210F if taxpayer's gross income was from farming. R:R:T
- Letter 851(C)** Letter advising subsidiary corporation of receipt of Form 1122, and explaining how the form should be filed. R:R:R
- Letter 854(C)** Letter disallowing request for penalty adjustment, explaining appeal rights and procedures. R:R:T
- Letter 858(C)** Letter acknowledging receipt of Form 940 from exempt organization and notifying organization that they are not required to file Form 940. R:R:D
- Letter 861(C/SC)** Letter either returning Form 2848, Power of Attorney and Declaration of Representative, for completion or notifying filer that form is being held for record. R:R:T
- Letter 864(C/SC)** Letter furnishing specialized bill for additional tax and interest as a result of tax examination of estate which elected to pay on an installment basis; interest computation is attached. R:R:T
- Letter 865(SC)** Letter advising taxpayer that amended returns and payment have been received and processed, and taxpayer owes additional tax shown; however, this is not a final determination of tax liability or settlement of account. CO:O
- Letter 866(SC)** Letter advising taxpayer that amended returns and payment were received, but additional tax is not being assessed pending a final review and determination of the tax liability; payment sent will be accepted as a cash bond or will be returned if statement at end of letter is signed; explaining the meaning of acceptance of cash bonds. CO:O
- Letter 873(SC)** Letter advising taxpayer that explanation about income is accepted. R:R:T
- Letter 878(C/SC)** Letter to commercial bank or Federal Reserve Bank requesting their help in tracing a Federal tax deposit (IRS Computer Generated). R:R:A
- Letter 882(C)** Letter advising taxpayer that adjustment reported on Form 941E, 942 or 943 was an overpayment from previous quarter and cannot be allowed because it would result in double credit. R:R:T

Letter 885(SC) Letter notifying taxpayer of tax now due on estate tax return as result of math error. Tax may also include amounts allocated to previous installments if the estate elected to pay in that manner, or amounts for which no extension of time to pay has been granted; advising taxpayer of math error appeal rights. R:R:R

Letter 891(IO) Letter to taxpayer transmitting agreed audit report explaining procedures for settlement of deficiency. IRS will: send a bill for any additional tax plus interest; send a refund for overpayment if not applied to other taxes owed; allow overpayment as a future credit; send a notice of claim disallowance, if waiver of notification was not signed; other to be filled in as appropriate. IN:C:P

Letter 893(RO) Letter, a notice of deficiency for income tax cases, transmitting waiver form and advising taxpayer of appeal rights in the tax court. Signed for the Commissioner. CC:AP:FS

Letter 894(RO) Letter, a notice of deficiency for income tax cases, transmitting waiver form and advising taxpayer of appeal rights in the tax court. Signed for the Commissioner. CC:AP

Letter 895(DO/IO) Letter, a notice of deficiency for income tax cases, in jeopardy, advising taxpayer of appeal rights in the tax court. Signed by District Director. EX:E:D/IN:C:P

Letter 896(DO) Letter, a notice of deficiency for cases other than income tax straight deficiency, jeopardy assessment made, advising taxpayer of appeal rights in the tax court. Signed by the District Director. EX:E:D

Letter 897(DO) Letter advising taxpayer to file claim for overpayment of tax, expiration of the period allowed by law for filing a refund claim is near. EX:E:D

Letter 898(DO) Letter to taxpayer transmitting audit report on excise or employment tax, including agreement procedures or appeal instructions. A combined 15-day and 30-day letter. EX:E:D

Letter 900(RO) Letter, a notice of deficiency for estate or gift tax returns, signed for the Commissioner. CC:AP:FS

Letter 901(RO) Letter, a notice of deficiency for estate and gift tax returns, signed for the Commissioner, and used in large cases. CC:AP:FS

Letter 902(DO) Letter, a notice of determination, sets a 90-day limit (150 days if outside the United States) in which a petition may be filed for consideration by the tax court (short-form consent in mixed and special cases). EX:E:D

Letter 903(DO) Letter recommending approval of opportunities given in which to comply with requirements for paying social security and income taxes withheld from employees' wages and warning that, unless employment tax accounts are improved, requirement will be to deposit withholding in advance and to file monthly employment tax returns. (Spanish version does not refer to income tax.) CO:O

Letter 904(DO) Letter advising taxpayer that return has been selected for examination and requesting information to assist us in arranging appointment to conduct the examination. EX:E:D

Letter 905(DO) Certified letter notifying taxpayer of partial refund claim disallowance and specifying the period in which suit may be filed. EX:E:D

Letter 906(DO/IO) Certified letter advising taxpayer of full claim disallowance and specifying the period in which suit may be filed. EX:E:D/IN:C:P

Letter 907(DO/IO/SC) Letter explaining and transmitting Form 872, Consent to Extend the Statute of Limitations, to allow IRS time for audit of return. EX:E/IN:C:P

Letter 909(DO) Letter to estate or donor asking for specific information on how valuation of corporate stock was determined, reported on estate, gift tax return. EX:E:D

Letter 910(DO) Letter to estate or to donor asking for specific information on how value of a partnership interest was determined, reported on estate, gift tax return. EX:E:D

Letter 911(DO) Letter to recipient of wagers advising that records are inadequate. Federal excise tax. EX:E:D

Letter 912(DO) Letter to recipient of wagers for another person advising that records are inadequate. Federal excise tax. EX:E:D

Letter 913(RO) Ballot-box type letter to taxpayer showing approval of settlement, and advising of service center action to be taken: adjustment, bill or refund; notice of full or partial disallowance of claim; no notice of full or partial disallowance of claim because of waiver filed; no action because no deficiency or no overassessment; other to be filled in as appropriate. CC:AP:FS

Letter 914(RO) Letter advising taxpayer of approval of Appellate recommendation on estate tax case, that account will be adjusted in accordance with agreement, and showing computation of total corrected tax. CC:AP:FS

Letter 915(DO/IO) Letter transmitting pre-refund net deficiency examination report with explanation of procedures for agreement or appeal. EX:E:D/IN:C:P

- Letter 916(C DO)** Letter advising taxpayer that claim for refund cannot be allowed because it was received past the deadline for filing; it is based on taxpayer's view of unconstitutional tax laws; taxpayer waived the right to claim refund; matter was already settled under the terms of a closing agreement; matter was disposed of by a final order of court; matter settled in taxpayer's favor in prior determination. R:R:T
- Letter 917(DO)** Ballot-box type letter advising taxpayer that IRS can take no action on request for reconsideration of refund claim because: it was not timely filed; it is based on alleged unconstitutionality; refund previously waived; liability already closed; return closed on basis of final order of tax court; statutory period about to expire; claim filed after statutory period; other to be filled in as appropriate. EX:E:D
- Letter 918(DO)** Letter advising taxpayer that refund claim has been considered but no further action can be taken. Reasons were explained in an earlier letter. EX:E:D
- Letter 920(DO)** Letter transmitting audit report for agreed partnership, fiduciary, or small business corporation case. EX:E:D
- Letter 921(DO)** Letter transmitting audit report for unagreed partnership, fiduciary, or small business corporation case. EX:E:D
- Letter 922(DO)** Letter transmitting audit report for agreed estate tax case. EX:E:D
- Letter 923(DO)** Letter to taxpayer granting an extension of time to file a protest. EX:E:D
- Letter 924(DO)** Letter advising taxpayer that IRS received abatement claim but will assess the tax it relates to because: collection in jeopardy; no reply to 30-day notice within required time; no consent agreement executed; Appeals decision made; taxpayer agreed on Form 2504 that IRS would assess and collect this tax, he or she waived the privilege of filing a claim for abatement; other to be filled in as appropriate. EX:E:D
- Letter 925(DO)** Ballot-box type letter in response to taxpayer's request for a prompt assessment of any income tax that may be due on the returns for a decedent, advising that: IRS files contain no returns for decedent that would be subject to prompt assessment, no additional income tax returns for decedent are required to be filed; IRS has no record of receiving the returns referred to, asks for identifying information on the back of letter; other to be filled in as appropriate. EX:E:D
- Letter 926(DO)** Letter notifying executor of determination of gift tax liability; advising that payment will provide release from personal liability, and that this letter and proof of payment may be used to show that liability has been settled. EX:E:D
- Letter 927(DO)** Letter notifying executor of determination of individual income tax liability; advising that payment will provide release from personal liability, and that this letter and proof of payment may be used to show that liability has been settled. EX:E:D
- Letter 928(DO/IO/SC)** Follow-up letter asking taxpayer to return signed copies of consent forms to extend statute of limitations, which will permit assessment of any tax due. EX:E/IN:C:P
- Letter 929 (SC/DO/IO)** Letter transmitting signed consent form extending statute of limitations. Income or gift taxes. EX:E/IN:C:P
- Letter 930(DO/IO)** Letter advising taxpayer that recent examination disclosed there is no liability for the excise tax indicated. EX:E/D/IN:C:P
- Letter 931(DO)** Letter advising taxpayer that offer in compromise has been rejected, and informing him or her of appeal procedures. Offer in compromise report and instructions enclosed. CO:O
- Letter 937(DO)** Letter transmitting to representative copy of correspondence addressed to taxpayer. Power of attorney is on file. EX:E:D
- Letter 938(RO)** Letter, transmitting a copy of the correspondence IRS sent a taxpayer, to the taxpayer's representative. A power of attorney or other authorization is on file. Used only by Office of Regional Director of Appeals. CC:AP:FS
- Letter 939(SC/DO/IO)** Letter notifying taxpayer that re-examination of books and records is necessary. EX:E/IN:C:P
- Letter 941(DO)** Ballot-box type letter returning remittance submitted by taxpayer because: not signed; not endorsed; not payable to IRS; drawn for an incorrect amount; figures and written amount differ; check postdated; name of bank not shown; correction or alteration on check; postage stamps not acceptable as payment. Payment is not required because: self-employment tax included in total amount of tax shown on return; retirement income credit automatically included in tax computation; return indicates no tax owed; return indicates overpayment; payment is for State income tax; payment is duplicate; other to be filled in as appropriate. CO:O
- Letter 942(DO)** Letter transmitting copy of examination report on gift tax returns. Taxpayer claimed additional specific exemption. No tax change. EX:E:D
- Letter 946(DO)** Letter advising taxpayer that account has been paid in full and this letter can be given to payroll officer as authorization to end payroll deduction. CO:O
- Letter 947(DO)** Determination letter informing a trust or other organization that it is exempt from Federal income tax under section 501(c)(3) and that it is not a private foundation. Advises what filing requirements are. E:O:D

Letter 948(DO) Determination letter informing organization that it is exempt from income tax under other than 501(c)(3), (8), (9), and (15), that it is not exempt from FICA tax. Explains what filing requirements are. E:O:D

Letter 949(DO) Determination letter informing organization that it is exempt from income tax under section 521, but that it is not exempt from FICA tax. Advises what filing requirements are. E:O:D

Letter 950(DO/IO) Letter transmitting examination report, agreement or waiver form, and instructions on appeal procedures for deficiency or overassessment on income, estate, or gift tax cases. 30-day letter (60 days if outside the United States). EX:E:D/IN:C:P

Letter 953(DO) Letter telling taxpayer that previously disallowed claim has been reconsidered, but there is no change to the prior determination. A 30-day letter that offers a hearing with Office of Regional Director of Appeals. EX:E:D

Letter 955(DO) Letter transmitting waiver form, agreement instructions, and appeal procedures. Deficiency or overassessment cases, no written statement. 30-day letter. EX:E:D

Letter 962(DO) Letter transmitting audit report on fiduciary return, advising taxpayer to request a hearing with Office of Regional Director of Appeals if he or she disagrees. 30-day letter. EX:E:D

Letter 964(SC/IO) Letter advising taxpayer that IRS has no record of receiving Federal income tax return for the year shown, and asking for completion of the information shown on the back of the letter to explain whether the return was or was not filed. CO:O

Letter 965(RO) Letter establishing a hearing for taxpayer and for representative, date and time given. Nondocketed cases. CC:AP:FS

Letter 966(RO) Letter scheduling an informal hearing for a taxpayer in an area where conferences are not frequently held. CC:AP:FS

Letter 967(RO) Letter advising taxpayer of the near expiration of the statute of limitations and transmitting consent forms for extension of period. CC:AP:FS

Letter 968(RO) Letter returning taxpayer's copy of consent to extend period of limitations, after execution. CC:AP:FS

Letter 969(RO) Letter sending taxpayer agreement form after Appeals settlement, nondocketed case. CC:AP:FS

Letter 971(RO) and 971-A(RO) Letter advising taxpayer that no settlement has been reached and that case has been referred to District Counsel for preparation for trial. CC:AP:FS

Letter 972(RO) Letter to taxpayer acknowledging receipt of case in Appeals and advising him or her of the name and phone number of the Appeals officer who will contact taxpayer to arrange for conference. CC:AP:FS

Letter 973(DO) Postcard acknowledging receipt of correspondence and advising that IRS will reply as soon as possible; asking the taxpayer to use the reference code if he or she writes again. EX:E:D

Letter 974(DO) Letter reinstating exempt organization whose exemption was terminated for failure to file information return. E:O:D

Letter 975(DO) Letter sent to a central organization advising of the termination of the exemption of one of its subordinates for failure to file its annual return. E:O

Letter 976(DO) Letter acknowledging receipt of material from an exempt organization, advising that status is unaffected by changes, and reminding the organization that any future change must be reported. E:O

Letter 977(DO) Letter to third party to determine whether or not a dependency claim is shown on another person's return. EX:E:D

Letter 978(DO) Letter serving as inadequate records notice. Describes exact records required and penalties for failure to keep records. EX:E:D

Letter 979(DO) Letter serving as inadequate records notice, requesting follow-up statement of corrective action from taxpayer within 6 months. EX:E:D

Letter 980(DO/IO) Ballot-box type letter to an organization (life insurance company) to show the status of a levy served on the cash loan value of insurance policies of the delinquent taxpayer: levy unchanged; levy changed, amount due; levy released. CO:O

Letter 981(DO) Letter transmitting proof of claim to recording officials for a bankruptcy proceeding, asking for acknowledgement of receipt and for name and address of trustee. CO:O

Letter 982(DO) Letter transmitting copies of proof of claim to the fiduciary for an estate, and advising of responsibilities and liabilities. CO:O

Letter 983(DO) Letter advising that proof of claim filed in a particular proceeding has been closed and may be disregarded. Copy to U.S. attorney. CO:O

Letter 984(DO) Letter requesting a fiduciary furnish the status of the proceeding and the date when the proof of claim will be paid. CO:O

Letter 985(DO) Follow-up letter to court or fiduciary on previous request for a duplicate copy of the proof of claim, which serves as acknowledgment of receipt. CO:O

Letter 986(DO) Letter advising a fiduciary of obligations for filing Federal tax returns and paying taxes while operating the taxpayer's business during the time a proof of claim type proceeding is pending, and explaining special trust fund provisions and employment tax requirements. (Used with Form 6123.) CO:O

Letter 987(DO) Letter notifying taxpayer that revenue agent's report on income tax audit changes has been reviewed and accepted. EX:E:D

Letter 988(DO) Letter advising an organization that as a result of examination of the periods shown, IRS will continue to recognize the organization as tax-exempt. Indicates whether there is a change in liability for the unrelated business income tax as provided by sections 511 through 515 of the Code. E:O:E

Letter 989(DO) Letter advising an organization that, as a result of examination for the periods shown, IRS will continue to recognize the organization as tax-exempt; and there is no liability for excise taxes applicable to private foundations under sections 4940 through 4945 of the Code. Indicates whether there is a change in liability for unrelated business income tax as provided by sections 511 through 515 of the Code. E:O:E

Letter 990(DO) Letter notifying foundation managers and disqualified persons that examination resulted in no-change when a Form 4720 was filed. E:O:E

Letter 991(DO) Letter advising exempt organization that recent examination of their books and records indicates no Federal income tax or information return is necessary for the year indicated. E:O:E

Letter 992(DO) Letter advising partnership or small business corporation that return has been accepted as filed. EX:E:D

Letter 993(DO) Letter asking taxpayer (exempt organization) for information needed to process return because Service Center cannot locate a record of exemption or needs information to perfect the exempt organization master file. Information requested is: copy of exemption letter or explanation of how exempt status was determined; list of any changes in the organization's name, address, or employer identification number; list of any other names the organization is known by; names and telephone numbers of officers who can be reached Monday through Friday; other to be filled in as appropriate. E:O

Letter 994(DO) Letter advising taxpayer that appointment requested has been scheduled, and requesting taxpayer to bring any records to support his or her position in the examination of tax return. (Letter has space for time and place of appointment; date, address, room number, and telephone number.) Asking taxpayer to let us know if appointment cannot be kept. EX:E:D

Letter 996(DO) Ballot-box type letter to organization acknowledging receipt of their application for exemption and advising: IRS will consider the application as soon as possible; IRS has referred it to the National office for ruling; other to be filled in as appropriate. Also advising that organization is to file Form 990 if they have not been advised of IRS decision before a return is due. E:O:D

Letter 1000(DO) Follow-up letter to organization described in section 501(c)(3) of the Code, requesting that organization send information previously requested so that IRS can determine whether organization qualifies for exemption from Federal income tax. If a reply is not received within 15 days, State officials will be notified that based on information available, IRS is unable to recognize the organization as an organization described in section 501(c)(3) of the Code. E:O:D

Letter 1003(DO) Letter advising a taxpayer that an interview will be the best way to complete audit of tax return, that the interview cannot be arranged at this time but an appointment will be scheduled as soon as possible. EX:E:D

Letter 1004(DO) Letter forwarding a taxpayer a copy of the proof of claim for internal revenue taxes, filed in the court proceedings when immediate or jeopardy assessment is included. CO:O

Letter 1005(DO) Letter notifying a taxpayer, the receiver, or a fiduciary in bankruptcy, that a tax liability is being assessed and that proof of claim will be filed; explaining requirements for filing a protest against the determination. EX:E:D

Letter 1007(DO) Letter transmitting an examination report to an exempt organization, advising it of a proposed adjustment and of the appeal procedure, and recommending a conference. A 30-day letter used in either agreed or unagreed revocation and modification cases. E:O:E

Letter 1008(DO) Appointment letter, signed by District Director, for office audit. For use after notice of deficiency has been issued. EX:E:D

Letter 1010(DO/SC) Letter advising an informant who filed a claim for reward that IRS has determined the information furnished does not provide a basis for the allowance of a reward. EX:E

Letter 1011(DO) Letter acknowledging executor's notification of intention to release certain personal property and household goods of an estate, and asking for: decedent's name, address, and date of death; reason for early disposition of the property; a copy of the will; a schedule of gross estate and expenses; a sworn appraisal of the property; a copy of the insurance policy covering property to be distributed; the executor's or administrator's statement, under penalties of perjury, certifying to appraiser's qualifications and completeness of the property list, the statement to show whether all decedent's property is being distributed, and whether any property in decedent's possession was owned by others, if so, list property, show value, name of owner, and relationship to decedent; other to be filled in as appropriate. EX:E:D

Letter 1012(DO) Ballot-box type letter asking an employer who has forwarded an incomplete or incorrect application for determination to: complete the items circled on the enclosed application; complete all items on the enclosed application and return it with all needed documents and statements (supporting material sent in is being returned); other to be filled in as appropriate. EX:EP:Q

Letter 1014(DO) Letter advising a taxpayer that a delay has developed in consideration of tax return because IRS is waiting for: related information from another District; information from other sources; advice from National Office; a decision by the court on a similar issue in another case; other to be filled in as appropriate. EX:E:D

Letter 1018(DO) Letter transmitting an estate tax computation, requesting the enclosed waiver be signed, and suggesting payment of any additional tax and any interest due if the recipient prefers to pay before billing. EX:E:D

Letter 1019(DO) Letter acknowledging executor's inquiry about the status of a return filed for an estate, notifying that IRS will advise as soon as possible when the return will be examined or whether it will be accepted without examination. Also explaining that the executor's letter is not considered as a request under Internal Revenue Code section 2204, and it may be several months before return is examined. EX:E:D

Letter 1020(DO/IO) Ballot-box type letter: returning taxpayer's records, furnished to help complete the examination of return, and advising that he or she will be notified of the results; following up on a previous request for information to audit return, no reply received; advising of transfer of case to another office; advising of rescheduled appointment; advising of extension of time for taxpayer to reply about the examination of return; following up on request for answer to proposed adjustments, no reply received. EX:E:D/IN:C:P

Letter 1021(DO) Letter, in response to a request for information, enclosing application forms and instructions on applying for exemption from Federal income tax. E:O

Letter 1022(DO) Follow-up letter on a notice of inadequate records advising the taxpayer that the 6 month correction period is up and IRS has not received the required statement of maintenance, requesting taxpayer to indicate what action has been taken to correct the inadequacies. EX:E:D

Letter 1024(DO/SC) Letter advising taxpayer that, after further consideration, tax returns are being accepted as filed. For use in referral cases where there has been no actual examination. EX:E

Letter 1025(DO) Letter returning taxpayer's protest for completion and requesting: file in duplicate; signature of both husband and wife; a signed statement of facts; the protest be signed with the corporate name followed by the signature and title of the authorized officer; identification of the items exception is taken to and related facts; a power of attorney; taxpayer indicate whether he or she wants a conference; completion in accordance with guidelines in Pub. 5; other to be filled in as appropriate. EX:E:D

Letter 1026(DO) Letter transmitting examination report to an exempt organization that is a private foundation, explaining that adjustments are proposed to the organization's tax liability; advising that report explains the act or failure to act that resulted in the adjustment and should be corrected; and informing organization of procedures for agreement and of appeal rights. E:O:E

Letter 1027(DO) Letter scheduling an appointment for taxpayer to examine his/her offer to compromise a liability, listing the records taxpayer should have available for the examination, and asking him or her to contact the person named to reschedule the appointment if this one is not convenient. CO:O

Letter 1028(DO) Appointment letter for estate tax interview audit, with checkboxes on back to indicate items taxpayer, executor, or attorney should have available. Usable for audit in IRS office or in taxpayer's office. EX:E:D

Letter 1029(DO/IO) Letter requesting taxpayer's creditor, who holds an encumbrance on property, to furnish information on current status of the obligation (amount due creditor, amount delinquent, etc). CO:O/IN:C:F

Letter 1030(C/DO) Letter requesting taxpayer or representative to furnish additional information for examination of estate or gift tax return, Form 706 or Form 709, for real estate, capital stock, partnership interest, and miscellaneous, according to the schedules and items numbers inserted, with forms furnished if indicated. EX:E:D

Letter 1031(DO) Third-party letter to recipient of alimony, advising that IRS is reviewing another person's return and asking for the following information about the recipient: name and address shown on returns; social security number; spouse's social security number; IRS office where return filed; amount of alimony included as income on return. EX:E:D

Letter 1034(DO) Follow-up letter to an organization that filed information return but has not answered request for proof of exemption or for an application for recognition of exemption. Also, advising that it is a taxable organization required to file Federal income tax returns. E:O:E

Letter 1035(DO) Follow-up letter to an organization requesting either information showing that organization was tax exempt or an application requesting recognition of exemption; if organization does reply within 30 days, it will not be recognized as exempt. E:O:E

Letter 1037(DO) Ballot-box type letter advising exempt organization that IRS records indicate it is either inactive or dissolved; if inactive, organization should continue to file an annual return if a private foundation or gross receipts exceed \$10,000, if filing is a requirement of their exemption; if dissolved, organization is asked to furnish items checked, which are: a final return; copies of the documents authorizing dissolution; a statement showing disposition of assets on hand at date of dissolution; names and telephone numbers of principal officers who can be reached during business hours; other to be filled in as appropriate. E:O:E

Letter 1038(DO) Ballot-box type letter responding to third party inquiry concerning release of Federal tax lien when third party has established proper interest. Requests copy of lien from third party and advises that after receipt of copy, IRS will advise whether lien has been released or qualified for release. Advises that the lien does not currently qualify for release, shows the amount of taxpayer's liability, explains accrual of interest, late payment or penalty, and methods of payment and states that the lien will be released when liability is satisfied. Advises that IRS cannot release lien until all filing fees are paid, when paid, a release of lien will be issued; to obtain immediate release, payment must be made in cash or by a certified check, cashier's check, treasurer's check, or postal or bank money order payable to IRS; advising that a certificate of release of lien has been sent to recording official at address shown. CO:O

Letter 1039(DO) Letter advising taxpayer that request for extension of time to replace involuntarily converted property has been granted to date shown and requesting taxpayer notify IRS by letter when property is replaced; instructing him or her to report details of replacement on return for year in which property is replaced; explaining that any interest received on payment for the property is taxable as ordinary income in the year received and should not be included as part of payment for the property when computing gain or loss; and further requesting taxpayer notify IRS and file an amended return and report gain realized if he or she does not replace the property within the required time. EX:E:D

Letter 1040(DO/IO) Letter sent to a creditor of a taxpayer, requesting verification of information supplied by the taxpayer in a Federal tax matter. Space is provided to fill in the information needed. CO:O

Letter 1041(DO) Letter advising taxpayer that IRS is unable to determine whether he or she intended their income tax return to be a joint or separate return; asking taxpayer to check the appropriate box; sign the declaration and return the letter. EX:E:D

Letter 1042(DO) Letter returning application for recognition of exemption from Federal income tax to an organization. Letter advises that application will be considered if it is returned with the items indicated in the boxes checked on the back of the letter. Items are: conformed copy of constitution, articles of incorporation, trust agreement, or other documents whereby the corporation was created, setting forth aims and purposes; conformed copy of articles of association, or similar governing instruments signed by the individuals who thereby associated themselves under its terms; conformed copy of approved and adopted by-laws or similar internal rules of operation; complete statement of receipts and expenditures for each annual accounting period or the period corporation has been in existence if less than a year; detailed budget for two full accounting periods if a newly created organization; complete statement of assets and liabilities as of the end of each annual accounting period or the period of existence if less than a year; detailed description of past, present, and proposed activities. Additional information asked for: telephone number of a principal officer to be contacted if more information is needed; copies of any pamphlets, brochures, literature, newsletters, etc., concerning the organization; completion of enclosed form; other to be filled in as appropriate. E:O

Letter 1044(DO) Determination letter advising organization that IRS has determined it is expected to be an organization of the type described in section (to be inserted); it will be treated as a publicly supported organization and not as a private foundation during an advance ruling period. Letter gives date period ends; advises organization it will have to furnish additional information within 90 days after period ends to establish status; contains information relating to grantors and donors, excise taxes, and notification needed if sources of support, purposes, character, or method of operations change. E:O:D

Letter 1045(DO) Determination letter advising organization IRS has determined that it is exempt from Federal income tax under section 501(c)(3) of the code; it will be treated as a publicly supported organization and not as a private foundation, during an advance ruling period beginning on the date of inception and ending on date shown. Letter advises organization that it must furnish additional information within 90 days after the period ends to establish public status; also contains information relating to grantors and donors and the organization's filing requirements during the advance ruling period. E:O:D

Letter 1046(DO) Letter to organization, near the end of advance ruling period, asking for information to establish that organization is of the type described in sections 170(b)(1)(A)(vi) and 509(a)(1). Requests amount of gifts, grants and contributions received; amount of membership fees received; amount of gross income from interest, dividends, rents, and royalties; amount of net income from unrelated business activities; amount of tax revenue levied; value of services or facilities furnished by governmental unit without charge; amount of other receipts; total amount of other receipts and grand total for the advance ruling period; statement of name and amount received from each person contributing more than 2 percent of the grand total for the advance ruling period; amount of gross receipts from any activity that is not an unrelated business within the meaning of section 513. Organization is asked to send this information within 90 days from the end of the advance ruling period; if information is not received, organization will be treated as a private foundation as of first day of its first tax year. E:O

Letter 1048(DO) Letter advising an organization that since IRS has not received the information needed to make a final determination of its foundation status under section (to be inserted); IRS has no alternative but to classify the organization as a private foundation as of the 91st day after the end of the organization's advance ruling period. In addition, the organization is considered a private foundation as of the first day of the first tax year for purposes of sections 507(d) and 4940 of the Code. E:O:D

Letter 1050(DO) Letter to organization modifying an earlier letter that advised that organization would not be treated as a private foundation until the expiration of the advance ruling period. Letter further states that based on information received, it has been determined that organization is not a private foundation within section 509(a) of the Code, because organization is of the type described in section (to be inserted). A grantor or a contributor may not reply on determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in loss of section (to be inserted) status, or acquired knowledge that IRS had given notice that organization would be removed from classification as a section (to be inserted) organization. E:O:D

Letter 1051(DO) Letter to organization advising that IRS cannot issue an advance determination on private foundation status based on information received with section 508(b) notice, because it has not shown that the organization can reasonably be expected to meet the requirements of either section 170(b)(1)(A)(vi) or section 509(a)(2) of the Code. If organization does not establish that these requirements were met, IRS will classify organization as a private foundation effective as of the day formed and liable for taxes incurred by a private foundation. E:O

Letter 1052(DO) Letter to institution advising that the Secretary of the Treasury has issued regulations to implement Titles I and II of Public Law 91-508, the Financial Recordkeeping and Currency and Foreign Transactions Reporting Act of 1970. A copy of Form 5103, Examiner's Checklist, which reflects many of the regulations' provisions, is enclosed. The institution is also advised that a representative may check soon to see that records are being maintained and reports are being filed as required. EX:E:D

Letter 1056(DO) Determination letter advising that trust or custodial account meets the requirements of an individual retirement account under section 408(c) of the Internal Revenue Code, and is exempt from tax under section 408(e) of the Code; that individuals who participate in it will be considered to have an individual retirement account; that continued acceptability depends upon the account's effect in operation, and reports from trustees and issuers are required; that determination does not apply to deduction of contributions under section 219 of the Code, or to satisfaction of contribution or benefit limits of section 415, nor does it concern the effect of other Federal or local statutes on the trust or custodial account. E:EP:Q

Letter 1057(DO) Letter advising employer that information received indicates payment of contributions into a State unemployment insurance fund, but IRS has no record of employer filing Forms 940; explaining filing requirements; asking for returns, or locator information if filed, or explanation if returns not required. A form for Statement of No Liability is printed on the back of the letter for completion and return by employer. CO:C

Letter 1058(C/DO/IO) Final notice to taxpayer that taxes are overdue, and the total amount owed must be paid within 30 days. CO:O

Letter 1066(IO) Third-party letter requesting information under section 7602 of the Internal Revenue Code. Space is provided to fill in the information needed. IN:C:P

Letter 1071(DO) Letter advising an organization of classification as not a private foundation as defined in section 509(a) of the Internal Revenue Code because it is an organization described in section 509(a)(3). E:O

Letter 1072(C) Letter responding to taxpayer's inquiry about the identification number IRS assigned to an employee plan; furnishing correct number. R:R:P

Letter 1074(C/SC) Letter advising taxpayer that IRS needs additional information before form submitted for employee benefit plan can be completed. R:R:R

Letter 1075(DO) Determination letter informing an organization that it is exempt from Federal income tax under IRC section 501(c)(3), a private foundation within the meaning of Code section 509(a), and an operating foundation as defined in section 4942(j)(3). Also advising foundation of filing requirements. E:O:D

Letter 1076(DO) Determination letter informing an organization that it is exempt from Federal income tax under section IRC 501(a)(3), and a private foundation within the meaning of Code section 509(a); determination was not made as to whether it is an operating foundation, because the organization did not claim such classification. Also advising foundation of filing requirements. E:O:D

Letter 1077(DO) Letter modifying previous correspondence, advising private foundation that, based on additional information it furnished, and the assumption that operations will be as stated, the organization is now classified an operating foundation as defined in IRC section 4942(j)(3); the organization is to notify IRS of any changes in purposes, character, or method of operations, so their effect on its status can be considered. E:O

Letter 1078(DO) Letter to organization advising that based on information it submitted, the organization is classified as one that is not a private foundation within the meaning of IRC section 509(a); classification is based on the assumption that operations will continue as stated; IRS should be notified of any changes in sources of support, purposes, character, or method of operation so that their effect on organization's status can be considered. E:O

Letter 1079(DO) Letter advising an organization of determination that it is a private foundation within the meaning of IRC section 509(a) and explaining tax requirements. (Used with Form 5795.) E:O:D

Letter 1080(DO) Letter advising an organization of determination that it is a private foundation within the meaning of IRC section 509(a), and it is not an operating foundation as defined in section 4942(j)(3) of the Code, and explaining tax requirements. (Used with Form 5795.) E:O:D

Letter 1081(DO) Letter advising an organization of exemption, explaining that, since IRS has not received information requested in order to determine whether it is a private foundation under IRC section 509(a), it is presumed to be a private foundation under code section 508(b), but the presumption is rebuttable; explaining tax requirements and how a final determination on status can be obtained. E:O

Letter 1085(DO/IO/SC) Letter advising taxpayer IRS has prepared and is transmitting employment tax returns; if taxpayer agrees, one copy of each form should be signed and returned; otherwise, taxpayer should prepare and sign a correct return and submit it, send additional information, request a discussion of findings, or request a conference. Appeal procedures are explained. CO:O/IN:C:P

Letter 1067(RO) Ballot-box type letter advising exempt organization that, after considering appeal of the Key District office's adverse decision, at least one issue has been decided adversely to their interests. Administrative decision is enclosed. Organization advised that: it has the right to appeal the decision and request a conference with the National Office within 30 days; since the additional tax has been appealed, further appeal rights within IRS are exhausted, enclosed Pub. 892 explains right of appeal to the courts. Encloses notice of deficiency, an agreement or waiver form for taxpayer to sign and return if findings accepted. E:O

Letter 1090(SC) Letter explaining that the annual return/report of an employee benefit plan was filed late, and a penalty must be charged unless reasonable cause is established. R:R:E

Letter 1094(DO) Letter acknowledging payment apparently intended to be applied to additional tax due as result of examination, consent statement not received; asking taxpayer to sign the consent statement enclosed. EX:E:D

Letter 1095(RO) and 1095-A(RO) Letter used to set up a hearing to determine if the subject tax matter could possibly be settled out of court. CC:AP:FS

Letter 1098(DO) Letter transmitting Form 4793 to other government agencies. CO:O

Letter 1099(DO) Letter advising employer that employee's Form W-4, Employee's Withholding Allowance Certificate is invalid. CO:O

Letter 1103(DO) Letter transmitting a copy of a preliminary notice or final determination letter to the Department of Labor or the Pension Benefit Guaranty Corporation, as provided by the Employee Retirement Income Security Act. E:EP:Q

Letter 1112(DO) Letter advising taxpayer that IRS inspection of records shows violations of financial recordkeeping and reporting requirements of Public Law 91-508 and its regulations, giving 30 days in which to respond to letter. EX:E:D

Letter 1120(DO) Letter advising tax return preparer of no change to return, preparers' penalties (under sections 6694 and 6695 of the Internal Revenue Code) do not apply to the preparation of the tax return identified. EX:E:D

Letter 1125(DO/IO) Letter transmitting examination report that explains proposed penalty for tax return preparer, a waiver form if preparer now wishes to agree to proposed changes, and instructions for protesting if preparer does not agree. EX:E:D/IN:C:P

Letter 1126(DO) Letter confirming appointment for examination of exempt organization's form, and asking that records needed be available; also explaining why returns are examined, and appeal rights. E:O:E

Letter 1130(DO) Letter advising taxpayer of random selection of return for examination and of appointment arranged, what is needed for examination, and of appeal rights. EX:E:D

Letter 1132(DO) Determination letter advising that termination action will not adversely affect the qualification of the plan. E:EP:Q

Letter 1133(DO) Third-party letter with questionnaire on back of form asking company for information so IRS can determine the value of stock held by a taxpayer on valuation date. (To be used in estate or gift tax examination.) EX:E:D

Letter 1139(DO) Letter advising taxpayer that IRS has determined the termination action on the plan identified will not adversely affect qualification of plan. E:EP:Q

Letter 1142(DO) Letter advising organization that compensation paid to a nonresident alien performer is subject to withholding tax, and that the withholding agent is personally responsible for payment of any tax required to be withheld. Blank Forms 1042 and 1042S are enclosed for the withholding agent to file. CO:O

Letter 1151(C/SC) Letter advising taxpayer that IRS has used the information he or she sent about unreported income to refigure and adjust (or correct) tax, and that a notice showing tax increase and interest due will be sent. R:R:T

Letter 1152(DO) Letter advising that determination of liability for personal holding company tax was accepted by the Commissioner of Internal Revenue; explaining how liability may be eliminated or reduced; and enclosing Forms 976 and 2198. EX:E:D

Letter 1153(DO/IO) Letter to a responsible officer or employee of a corporation advising that, since efforts to collect taxes, as described, have been unsuccessful, IRS proposes to impose a penalty equal to the amount of employment tax or excise tax due but not paid to the government. Procedures are included for agreement or non-agreement to proposal. CO:O

Letter 1154(DO/IO) Letter to responsible officer or employee of a corporation who has protested proposed 100-percent penalty assessment, stating that no new facts have been presented and that the case will be forwarded to Appeals. CO:O/IN:C:P

Letter 1155(IO) Letter sent to responsible officer or employee of corporation who has agreed to the assessment of 100 percent penalty, because of corporation's unpaid Federal tax liability, acknowledging IRS receipt of the agreement and advising that a bill will be mailed soon. IN:C:P

Letter 1156(DO/SC/IO) Letter advising taxpayer that return is accepted with the changes noted, and that the changes do not affect the tax liability reported. EX:E/IN:C:P

Letter 1159(SC) Letter asking the Social Security Administration to let us know whether a taxpayer filed a valid Form 2031 (Waiver Certificate to Elect Social Security Coverage for Use by Ministers, Certain Members of Religious Orders, and Christian Science Practitioners) enclosing copies of approved exemption application Form 4361. R:R:I

Letter 1166(SC) Letter notifying taxpayer of error found on his or her return and explanation of correction made by IRS. R:R:R

Letter 1169(C/SC) Letter asking a central organization to send information required for processing supplemental listings it submitted for its subordinate exempt organizations. R:R:D

Letter 1170(SC) Letter asking a central organization to send information required for processing supplemental listing received from exempt organization. R:R:E

Letter 1175(DO) Letter in response to an inquiry from a taxpayer in the Armed Forces, explaining that collection of account may be postponed during the initial period of active military service and for 6 months thereafter if ability to pay is materially impaired because of that service. A request for deferment is printed on the back of this letter. CO:O

Letter 1176(C/SC) Letter advising that exempt organization's return is incomplete; that the organization's exempt status may be terminated unless the requested data is provided. R:R:R

Letter 1177(DO) Letter transmitting a copy of Form 4585 (Seizure and Sale Worksheet) showing the taxpayer the minimum bid price of his or her property and how it was figured, listing the procedures to follow if in disagreement with the price. (Used with Forms 2434, 2434A, and 4585.) CO:O

Letter 1180(SC) Letter to taxpayer whose return IRS prepared or reviewed, apologizing for possible error or incorrect information given, offering help if needed. R:R:T

Letter 1181(DO) Letter transmitting to employer an amended Form W-4, Employee's Withholding Allowance Certificate, to be put into effect for an employee. CO:O

Letter 1187(SC) Letter requesting exempt organization to furnish us a good reproducible copy of form identified so we can make film copy for public inspection under Freedom of Information Act. R:R:R

Letter 1189(DO) Letter informing taxpayer of examination of his or her partnership or trust return, asking him or her to sign and return consent Form 872 extend statute of limitations. EX:E:D

Letter 1193(DO) Letter notifying employer that since records now show compliance with deposit, filing, and paying requirements of the law, account will be returned to normal monitoring procedures; if in the future the employer is not in compliance, IRS will again strictly monitor payment record and consider applying special filing and banking requirements. CO:O

Letter 1194(DO) Determination letter informing an organization or a foundation, etc., that it is exempt from Federal income tax under section 501(c)(3), it is not a private foundation, explaining provisions of IRC 508(a)(2), and Regs. 1.508-1(a)(2)(i); filing requirements, and appeal procedures. E:O:D

Letter 1195(DO) Letter advising tax return preparer that preparer's penalties apply to the preparation of the tax return identified. EX:E:D

Letter 1196(DO) Initial contact letter transmitting employee plan checksheets and asking for additional information so IRS can process request for a determination on exempt status of plan. E:EP:Q

Letter 1197(DO) Follow-up to initial contact (Letter 1196(DO)), advising that if IRS does not receive information asked for within 10 days of this letter, application will be processed based on available information. E:EP:Q

Letter 1201(SC) Follow-up letter about return filed without plan number, furnishing number assigned by IRS. R:R:E

Letter 1203(C) Letter used to transmit Form SS-5 to taxpayer. R:R:T

Letter 1204(DO) Letter advising employer that, as result of employee plan examination, return is accepted as filed; certain plan deficiencies were noted and corrected by amendments. E:EP:Q

Letter 1206(C) Selective paragraph letter acknowledging protest of proposed Federal tax deposit penalty and advising that: based on information given, penalty has been reduced; penalty has been canceled; penalty was assessed because deposits not made when due; penalty has been canceled because deposits not required on semi-monthly basis; explanation does not meet requirements for exception to penalty; penalty cannot be reduced or eliminated; Notice 109 is enclosed. R:R:D

Letter 1216(DO) Letter advising corporation that its Federal income tax return has been selected on a random basis for examination, appointment has been arranged as shown, and corporation may have representative present. Explains what is needed for examination and appeal rights. EX:E:D

Letter 1219(C) Letter replying to taxpayer inquiry about joint refund. R:R:Q

Letter 1224(C:SC) Letter advising an organization that: for tax years ending December 31, 1976, or later, Form 990 not required (from other than private foundation) if gross receipts normally not more than \$10,000; date accounting period ends; to change accounting period, complete and mail enclosed Form 1128; exempt from income tax; no record of organization's being tax exempt, how to apply for exempt status; records show organization is a subordinate unit of a central organization that has a group exemption letter for itself and all of its subordinates; other to be filled in as appropriate. R:R:R

Letter 1225(DO) Letter advising that IRS has forwarded letter concerning estate tax to the service center for reply; requesting recipient to contact service center if he or she needs information before reply is received. EX:E:D

Letter 1226(SC) Letter advising taxpayer that review of tax returns shows no change is required in tax reported; returns are accepted as filed. EX:E:S

Letter 1228(SC) Selective paragraph letter advising taxpayer that IRS received return for employee plan and needs additional information: signature on return; completion of line items; completion of schedule; other to be filled in as appropriate. R:R:E

Letter 1248(NO) Letter transmitting a listing of required modifications to an employer so that plan documents can be revised to incorporate all changes circled on the list to comply with requirements of the Internal Revenue Code. An approval letter will be issued promptly on receipt of the restated plan documents satisfying all conditions. E:EP:Q

Letter 1263(C) Selective paragraph follow-up letter thanking taxpayer for information sent to IRS about tax return; advising that IRS still can't process form because the additional information stipulated in the letter is needed. R:R:R

Letter 1265(C) Letter in response to a taxpayer's inquiry disallowing the earned income credit. R:R:T

Letter 1273(IO) Letter asking employer to complete the schedule printed on the back to show a distinction between wages paid for services performed in the U.S. and outside the U.S., income and FICA tax withheld, and tax refunded (if any). IN:C:P

Letter 1275(C:SC) Selective paragraph letter giving taxpayer additional information about photocopies he or she asked for. R:R:T

Letter 1277(RO) Letter partially accepting or fully denying taxpayer's request for adjustment of penalty charges, advising that explanation submitted does not meet requirements of law and regulations. CC:AP:FS

Letter 1278(RO) Letter advising taxpayer that reason for requesting an adjustment of penalty charge is acceptable and penalty has been canceled. CC:AP:FS

- Letter 1279(SC)** Selective paragraph letter advising tax practitioner (who submitted a substitute return) of corrections that should be made on returns he or she prepares in the future. R:R:E
- Letter 1281(SC)** Letter advising an organization that its Form 1120M does not have a copy of the annual statement attached. R:S:I
- Letter 1282(SC)** Follow-up letter advising insurance company that IRS has no record of receiving the annual statement previously requested (in a 10-day letter). Unless company can show reasonable cause for the delay, a penalty will be imposed. R:S:I
- Letter 1283(SC)** Letter advising an organization that its Form 1120L does not have a copy of the annual statement attached. R:S:I
- Letter 1284(C)** Interim letter acknowledging receipt of taxpayer's inquiry in Problem Resolution Office; advising that IRS is working on it and will answer as soon as possible; asking that IRS be advised if taxpayer's address or telephone number changes or if another IRS office sends him or her anything. C:PRP
- Letter 1285(C/SC/DO)** Letter advising taxpayer that his or her problem referred to Problem Resolution Office has been resolved; asking for comments to help improve program. C:PRP
- Letter 1287(C)** Selective paragraph letter returning employer's Form 4466 because application was filed: too early; too late; other to be filled in as appropriate. R:R:Q
- Letter 1288(C)** Letter advising taxpayer that Form 6009, Quarterly Report of Fees Due, indicates he or she did not pay the full amount of fees for oil produced, requesting payment within 10 days to avoid further penalty and interest charges. For use by Austin Service Center only. R:R:R
- Letter 1289(DO)** Follow-up letter advising taxpayer that since he or she hasn't called to arrange an appointment to bring in information needed to complete an examination of his or her return, as requested, the appointment has been scheduled as shown. EX:E:D
- Letter 1290(C)** Letter advising taxpayer who asked about a bill for past due obligations owed that IRS must collect such amounts, and only the State has authority to recommend an adjustment in the amount. R:R:A
- Letter 1300(SC)** Selective paragraph letter advising an employer that IRS has received form and or schedules and needs additional information in order to complete action. Asks for: taxpayer identifying numbers (missing from Schedules K-1); a separate Schedule K-1 (Form 1041) for each beneficiary; a separate Schedule K-1 (Form 1120S) for each shareholder; acceptable substitute forms, which must be identical to those on IRS form, for future returns. R:S:I
- Letter 1306(C/SC)** Letter advising taxpayer that the information returns he or she sent were not Copy (designated for Internal Revenue Service Center), requesting him or her to let IRS know how to handle the information return. R:R:T
- Letter 1308(DO)** Selective paragraph letter acknowledging receipt of organization's application for exemption and advising that an exempt status already exists. E:O
- Letter 1309(DO)** Letter advising an organization that application for exempt status was filed under the wrong Code section; organization may qualify under a different section; IRS will need a new application, or a proposed adverse determination will be issued. E:O
- Letter 1310(DO)** Follow-up letter advising organization that IRS has not received the new application for exemption asked for; initial application (Form 1024) was incorrect; adverse determination is proposed. E:O
- Letter 1312(DO)** Letter requesting organization to furnish additional information so IRS can consider application for recognition of exemption (Form 1023). E:O
- Letter 1313(DO)** Letter requesting organization to furnish additional information so IRS can consider application for recognition of exemption (Form 1024). E:O
- Letter 1314(DO)** Follow-up letter advising organization that did not send information requested for Form 1023 that application for exemption cannot be processed, and case has been closed. E:O
- Letter 1315(DO)** Follow-up letter advising organization that did not send information requested for Form 1024 that application for exemption cannot be processed, and case has been closed. E:O
- Letter 1316(DO)** Follow-up letter advising organization that IRS has not received the new application for exemption asked for; initial application (Form 1023) was incorrect; adverse determination is proposed. E:O
- Letter 1320(C)** Selective paragraph letter advising employer that IRS received Form 1120 with a Form 2220 attached; estimated tax penalty understated; estimated tax penalty overstated; estimated tax penalty corrected or charged; corrected Form 2220 should be sent and penalty charge will be reconsidered; refund of the penalty overpayment should be received if there are no other outstanding accounts; notice of adjustment and billing should be received soon; computation of corrected penalty is enclosed; other to be filled in as appropriate. R:R:T
- Letter 1329(SC)** Letter acknowledging receipt of follow-up inquiry from informant who has filed a claim for reward, advising that IRS cannot furnish information about action that may be taken unless it becomes public through court proceedings. CO:O

- Letter 1342(RO)** Letter advising tax return preparer that appeal of proposed penalty is denied because explanation was not acceptable for making an exception; explaining actions preparer can now take. CC:AP:FS
- Letter 1343(DO/SC)** Letter transmitting copy of Form 872-A for taxpayer's records; advising that if he or she wants to terminate the consent to keep the statutory period for assessment open, Form 872-T must be filed. EX:E
- Letter 1344(DO/SC)** Letter in response to taxpayer's request for partially completed Forms 872-T, advising that the enclosed form is used to terminate Form 872-A, Special Consent to Extend the Time to Assess Tax, and that upon receipt of the termination request, IRS may send a notice of deficiency. EX:E
- Letter 1348(IO)** Letter transmitting documents to treaty countries under the provisions of convention between countries, and requesting acknowledgment. IN:C:P
- Letter 1352(DO)** Ballot-box type letter in response to taxpayer's request for a certificate discharging property from estate tax lien, requesting information he or she may need to furnish. EX:E:D
- Letter 1355(C/SC)** Letter requesting more information to process taxpayer's Form 1065. R:R:R
- Letter 1356(SC)** Letter advising employer that the Social Security Administration's records show Schedule SSA, Annual Registration Statement, is incomplete; requesting photocopy of schedule be completed as indicated and returned to IRS. R:R:E
- Letter 1357(C)** Letter sent to taxpayer requesting clarification of state refund reported as income. R:R:R
- Letter 1362(C/SC)** Letter asking taxpayer for more information so IRS can determine if he or she is entitled to the one time exclusion on gain from sale or exchange of personal residence. R:R:T
- Letter 1363(RO)** Certified letter notifying taxpayer that IRS considered protest, and evidence and arguments in support of claim for a refund; after making necessary adjustments, a refund of part of the claimed amount has been allowed. Explains period of time in which a suit for recovery of any disallowed amount may be filed. CC:AP:FS
- Letter 1364(RO)** Certified letter notifying taxpayer that IRS cannot allow claim for adjustment to tax for the reasons stated, refund claim is fully disallowed, period of time in which suit may be filed is given. CC:AP:FS
- Letter 1365(RO)** Determination letter informing organization that, on appeal, it is exempt from Federal income tax under IRC section 501(c)(3); what filing requirements are. CC:AP:FS
- Letter 1366(RO)** Determination letter informing organization that, on appeal, it is exempt from income tax under IRC section 501(c), other than 501(c)(3), and that it is not exempt from FICA tax. Explains filing requirements. CC:AP:FS
- Letter 1367(RO)** Determination letter informing organization that, on appeal, it is exempt from income tax under IRC section 521. Explains filing requirements. CC:AP:FS
- Letter 1368(RO)** Determination letter informing organization that, on appeal, it has been found that organization is not a private foundation, and therefore, not subject to excise taxes under Chapter 42 of the Code. Explains filing requirements. CC:AP:FS
- Letter 1369(RO)** Determination letter informing organization that, on appeal, it will be treated as a publicly supported organization and not as a private foundation during an advance ruling period beginning on the date of inception and ending on date shown; it will have to furnish additional information within 90 days after the period ends to establish status; furnishing information relating to grantors and donors; advising that Form 990 may be required. CC:AP:FS
- Letter 1370(RO)** Ballot-box type determination letter advising organization that appeal of proposed adverse action was considered, and exemption from Federal income tax was confirmed, modified, denied or revoked; it is not a private foundation but an operating foundation; it has no liability for excise taxes; it is liable for excise taxes; no change to unrelated business income tax liability; Form(s) 990-T are accepted as filed; other to be filled in as appropriate. CC:AP:FS
- Letter 1371(RO)** Determination letter advising organization of final adverse finding as to exempt status under IRC section 501(c)(3), explaining requirement to file Federal income tax returns, and how to contest this determination. CC:AP:FS
- Letter 1372(RO)** Determination letter advising organization of final adverse finding as to private foundation classification and how to contest this determination. CC:AP:FS
- Letter 1373(RO)** Determination letter advising organization of final adverse findings as to effective date of exemption from Federal income tax under IRC section 501(c)(3), and how to contest this determination. CC:AP:FS
- Letter 1374(SC)** Letter returning Form SS-4 to taxpayer because fund identification numbers are no longer required for reporting employee benefit funds. R:R:R
- Letter 1379(C/SC)** Letter requesting an employee to furnish more information because when IRS compared his or her Form 6355, Worksheet to Determine Withholding Allowances, with a prior year's income tax return, differences could not be reconciled. CO:O

Letter 1380(C/SC) Letter asking employee to complete and return the enclosed Form 6355, Worksheet to Determine Withholding Allowances, so IRS can review for accuracy of Form W-4. CO:O

Letter 1382(C) Selective paragraph letter advising taxpayer that IRS received a letter from his or her accountant, representative, or attorney; requesting adjustment of a penalty, however, IRS has no record of anyone being authorized to act for him or her in this matter and, before request can be considered, the statement of reasonable cause needs to be signed. R:R:T

Letter 1384(DO) Letter transmitting a statement showing how deficiency was figured and advising taxpayer of appeal rights in the tax court. EX:E:D

Letter 1385(C/SC) Letter advising employee that Form W-4 does not comply with Internal Revenue Code, and that IRS has instructed employer to disregard his or her Form W-4 and to withhold tax as if employee is single until a new Form W-4 is submitted to the employer. CO:O

Letter 1386(DO) Letter advising taxpayer that after considering all facts in response to request to discontinue examination of return, IRS has determined: examination will not be continued; examination will be continued because return was not examined for same issues in prior years, or a no change examination was not in one of the two preceding tax years, or taxpayer owed tax as a result of prior examination, or taxpayer required to pay tax as a result of examination in another year, or return for the prior year was accepted as filed, without examination, or other to be filled in as appropriate. EX

Letter 1387(IO) Letter transmitting unusable documents to treaty countries. IN:C:P

Letter 1389(DO) Letter notifying taxpayer that return has been adjusted because of tax shelter activity, explaining appeal rights (30-day letter). EX:E:D

Letter 1398(DO) Letter advising an exempt organization that IRS plans to examine the form identified but has been unable to make contact by telephone, asking that organization call as soon as possible so an appointment can be scheduled. E:EP:Q

Letter 1399(DO) Letter from employee plans specialist advising taxpayer that technical advice about employee benefit plan will be requested from the National Office. E:EP:Q

Letter 1405(SC) Letter requesting information to determine if organization is organized and operational in a foreign country. R:R:T

Letter 1407(SC) Letter asking an employee to complete and return the enclosed Form W-4 and Form 6450, Questionnaire to Determine Exemption from Withholding, so IRS can determine accuracy of Form W-4. CO:O

Letter 1408(C) Letter advising taxpayer that name or social security number on file may not be correct on Form 706, requesting verification. R:R:D

Letter 1409(SC) Letter reporting monthly account of activity under the Child Support Program. R:R:P

Letter 1417(SC) Letter requesting information needed to process claim for refund of Federal excise tax on policies issued by foreign insurers, as provided under the benefits of the tax treaty between the United States and the United Kingdom. R:R:E

Letter 1424(SC) Letter acknowledging request of application for an employee benefit trust identification number, advising taxpayer of number and how to use it. R:R:E

Letter 1425(C) Selective paragraph letter explaining that return of an employee benefit plan was filed late, and a penalty must be charged unless reasonable cause is established, also requesting additional information so action can be completed on form submitted. R:R:R

Letter 1433(DO) Letter transmitting an examination report to an exempt organization, advising of a proposed adjustment and of the appeal procedure, and recommending a conference. E:O:E

Letter 1444(C) Letter advising taxpayer that his or her refund has been sent to the trustee in bankruptcy case as required by the Bankruptcy Code. CO:O

Letter 1446(C) Selective paragraph letter acknowledging protest of proposed Federal tax deposit penalty and advising: that penalty has been reduced, or canceled, or cannot be reduced or canceled, or has been increased; that if no other tax is owed, when refund should be received; how deposits should be made; if deposit date or amount differs from taxpayer's records, proof of payment should be furnished; why penalty was charged; how to determine reporting and depositing requirements; penalty payment should be sent; deposit dates differ; on what form deposit requirements are explained; how to make payments if accounting procedures prevent making deposits for the exact liability; other to be filled in as appropriate. R:R:D

Letter 1447(C) Selective paragraph letter acknowledging protest of proposed Federal tax deposit penalty and advising: that penalty has been reduced, or canceled, or cannot be reduced or canceled, or has been increased; if no other tax is owed, when refund should be received; how deposits should be made; if deposit date or amount differs from taxpayer's records, proof of payment should be furnished; why penalty was charged; how to determine reporting and depositing requirements; to avoid receipt of similar notices in the future, taxpayer should complete Record of Federal Tax Deposits; penalty payment should be sent; that deposit dates differ; on what form deposit requirements are explained; how to make payments if accounting procedures prevent making deposits for the exact liability, other to be filled in as appropriate. R:R:R

Letter 1456(DO) Letter advising trust or beneficiary that case is being closed with no change to tax liability. If there is a potential overassessment on return, to protect against expiration of statute of limitations for the tax years involved, taxpayer should file a claim for refund or an amended return within the time prescribed by law. EX:E

Letter 1458(SC) Follow-up letter about return filed without plan number, or with an incorrect plan number, furnishing number assigned by IRS. R:R:E

Letter 1460(DO) Letter advising taxpayer that records show he or she purchased diesel fuel for use or sale at retail but do not show that the tax on the use or sale at retail was reported on Form 720, Quarterly Federal Excise Tax Return; asking that questionnaire on back of letter be answered and returned. EX:E:D

Letter 1474(DO) Letter requesting additional information concerning retirement plan return (correspondence examination). E:EP

Letter 1475(DO) Letter advising taxpayer that an interview will be the best way to complete examination of retirement plan return, that the interview has been arranged, but if it is not convenient, taxpayer should contact IRS to arrange another. E:EP

Letter 1476(DO) Follow-up letter requesting taxpayer to send IRS information needed to complete examination of retirement plan return. E:EP

Letter 1477(DO) Follow-up letter rescheduling appointment for taxpayer who did not keep previous appointment scheduled to complete examination of retirement plan return. E:EP

Letter 1478(DO) Letter transmitting examination report to employer, explaining that revocation of plan's qualified status is necessary. If recipient wants to furnish information previously requested IRS will reconsider proposed revocation, if not, recipient should sign the enclosed Form 6018 and return. IRS will then send a final revocation letter. E:EP

Letter 1504(SC) Letter advising employee that Form W-4 has been transferred to a district office. EX:E:S

Letter 1505(C) Letter advising filers of joint return that estimated tax payment or overpayment credit has not been claimed, requesting taxpayers indicate estimated tax payment or credit should be applied, and asking them to sign and date agreement statement and return. R:R:T

Letter 1509(DO) Letter advising taxpayer that IRS has no record of receiving Federal income tax return for the year shown, and asking for completion of the information shown on the back of the letter: Part 1 if a return was filed, Part 2 if a return was not filed, and Part 3 if taxpayer believes a return was not required. CO:O

Letter 1510(DO) Letter requesting additional information from taxpayer to support the items indicated. EX:E:D

Letter 1512(NO) Letter notifying applicant of approval to practice before IRS, and transmitting enrollment card. HR:DP

Letter 1513(NO) Letter advising a corporation that its Form 1120 had no answer for question Q, page 3, concerning the taxable status of distributions made to shareholders. Corporation should check appropriate yes or no space in letter, and letter return it within 10 days. If answer is yes, corporation should complete and return the enclosed Form 5452, Corporate Report of Nontaxable Dividends. CC:C

Letter 1516(NO) Ballot-box type letter transmitting Publication 486 and the items on Special Enrollment Examination including: Circular 230; Publication 693; Publication 216; Publication 470; Form 2587, Form 23; other to be filed in as appropriate. HR:DP

Letter 1521(NO) Letter advising organization that it is exempt from Federal income tax under section 501(c) of the Internal Revenue Code; explaining its liability for excise, employment or other Federal taxes; giving notification requirements for changes in purpose or address; and explaining that Form 990 may be required, income tax returns are not required unless the organization is subject to the tax on unrelated business income under section 511, but if subject to the tax, Form 990-T is required. E:O

Letter 1523(SC) Letter advising tax return preparer that claim for an adjustment to the penalty charged under section 6694 is fully disallowed. Letter is preparer's legal notice of disallowance, also explains why claim was disallowed. EX:E:S

Letter 1524(SC) Letter advising tax return preparer that claim for an adjustment to the penalty charged under section 6694 or 6695 is fully disallowed. Letter is preparer's legal notice of disallowance, also explains why claim was disallowed. EX:E:S

Letter 1526(DO/SC/IO) Letter acknowledging taxpayer's request for information under the Freedom of Information Act, asking for information needed to meet the requirements of the Act as indicated on back of letter. EX:E/IN:C:P

Letter 1528(NO) Letter to verify information contained in IRS enrollment files. Enrollee is asked to verify name, home address, office address, and that he or she is not an attorney or certified public accountant. HR:DF

Letter 1531(DO) Letter advising taxpayer that IRS has been unable to resolve by correspondence or telephone the matter of nonpayment or nonfiling of Form 1040 or Form 941, asking taxpayer to contact the office shown so that IRS will not have to make a personal visit to his or her residence or place of business. CO:O

Letter 1534(C) Letter explaining to taxpayer the increase or decrease made to his or her employment tax. The adjustment was caused by discrepancy between the amounts reported on Form W-2 and Form 941. R:R:T

Letter 1535(C) Selective paragraph letter acknowledging receipt of payment or inquiry from tax return preparer advising that: income tax returns prepared by preparer or his or her firm contain incorrect or insufficient information in the paid preparers information section; additional information furnished allowed IRS to cancel the penalties; IRS considered the information submitted but cannot reduce or cancel the penalties; information provided enabled IRS to reduce the penalties to stated amount; an explanation should be attached to this letter and returned as soon as possible if preparer believes he or she had reasonable cause as to why penalties should not be charged; letter should be returned with penalty payment; other to be filled in as appropriate; a certified statement should be furnished for returns prepared for which no payment of any kind was received; and if preparer has additional information or wants to appeal this determination, he or she may receive further consideration by completing Form 6118. EX:E:S

Letter 1543(SC) Letter advising taxpayer that income and credits reported on tax return do not agree with payments reported by payers; asking for explanation and advising that if it is satisfactory return will be accepted without change. if explanation is not satisfactory we will advise of proposed tax change and appeal rights. EX:E:S

Letter 1554(DO) Letter notifying taxpayer that revenue agent's report on windfall profit tax changes has been reviewed and accepted. EX:E:D

Letter 1555(DO) Letter advising taxpayer that our examination of windfall profit tax liability for property shows no change is required in tax reported; return accepted as filed. EX:E:D

Letter 1576(SC) Letter acknowledging taxpayer's request to change separate return to a joint return advising that we have not been able to act on amended return because we have not received payment for tax due. election to change from separate to joint filing status can be made only if tax is paid in full. EX:E:S

Letter 1582(SC) Letter to parent organization furnishing information of record about subordinates in a group exemption, requesting review, and updating if necessary. R:R:E

Letter 1609(SC) Postcard acknowledging taxpayer's inquiry; advising that we are looking into the matter and will contact him or her within 45 days. R:R:E

Letter 1616(DO/IO) Letter advising partnership we have prepared and are transmitting partnership information returns; if partners agree one copy of each form should be signed and returned; otherwise, partners should prepare and sign a correct return and submit it. send us additional information, request a discussion of our findings, or request a conference. Penalties and appeal procedures are explained. CO:O/IN:C:P

Letter 1617(C/SC) Letter asking taxpayer whether he or she replaced principal residence, explaining what tax forms should be filed. R:R:T

Letter 1618(C/SC) Letter advising taxpayer of incorrect item on Form 1040, explaining our proposed correction (Form 2119 shows taxable gain in sale or exchange of principal residence), asking taxpayer to let us know whether he or she agrees. R:R:T

Letter 1619(C/SC) Letter advising taxpayer of incorrect item on Form 1040, explaining our proposed correction (same amount reported on Form 2119 should be reported on Schedule D), asking taxpayer to let us know whether he or she agrees. R:R:T

Letter 1620(NO) Letter denying application for permission to change accounting method for Federal income tax purposes because application was not timely filed. CC:C

Letter 1624(DO) Letter advising taxpayer of random selection for examination, scheduling appointment and requesting substantiating records. EX:E:D

Letter 1626(SC) Letter in response to taxpayer's request to credit an expected overpayment to an amount due as the result of an examination adjustment. EX:E:S

Letter 1632(NO) Letter advising organization of final adverse ruling as to private foundation classification, explaining contest procedures. E:O

Letter 1633(NO) Letter advising organization of final adverse ruling as to exempt status under IRC section 501(c)(3). E:O

Letter 1634(NO) Letter advising a newly created organization of determination of exemption, it will be treated as a publicly supported organization, additional information will need to be furnished to Key District Director to establish status; explaining tax requirements. E:O

Letter 1635(NO) Letter advising trust or organization that it is exempt from Federal income tax under section 501(c)(3) of the Code; it is not a private foundation, is not liable for FICA or FUTA, not subject to excise taxes under Chapter 42 of the Code, Form 990 may be required, income tax returns are not required unless the organization or trust is subject to the tax on unrelated business income under section 511, but if subject to this tax, Form 990-T is required; including circumstances where contributions are deductible. E:O

- Letter 1636(NO)** Letter advising trust or organization that it is exempt from Federal income tax under section 501(c)(3) of the Code; it is a private foundation, is not required to pay FICA or FUTA taxes, is subject to excise taxes under Chapter 42 of the Code, Form 990-PF is required, income tax returns are not required unless the organization or trust is subject to the tax on unrelated business income under section 511, but if subject to this tax, Form 990-T is required; including circumstances where contributions are deductible. E:O
- Letter 1637(C)** Selective paragraph letter acknowledging taxpayer's request for adjustment because certain meals and lodging are not taxable, containing certification statements that must be signed before any adjustment can be allowed. R:R:T
- Letter 1638(SC)** Letter requesting certification that the employer has not claimed the employee part of overpaid FICA tax. Required before an adjustment on Form 1040 can be allowed for certain social security (FICA) wages for meals and lodging that are not taxable. R:R:I
- Letter 1639(SC)** Letter requesting certification that: meals and lodging involved in adjustment were provided for the convenience of the employer; all overcollected FICA tax has been repaid to the employees; employer asked for a consent from each employee as required in Publication 1170. Required before an adjustment of social security (FICA) wages can be allowed for certain meals and lodging that are not taxable. R:R:E
- Letter 1640(DO)** Letter notifying taxpayer that return will be suspended pending an appeals determination of the tax shelter entity. EX:E:D
- Letter 1641(DO)** Letter advising taxpayer that a settlement determination has been reached by the Regional Director of Appeals on the tax shelter entity related to return. Enclosing a copy of the report explaining the adjustments. EX:E:D
- Letter 1642(C/SC)** Selective paragraph letter advising employee of determination and/or penalty after evaluating the new Form W-4 or additional information furnished. CO:O
- Letter 1643(C/SC/DO)** Selective paragraph letter to employer adjusting previous withholding instructions for employee. CO:O
- Letter 1644(SC)** Letter advising taxpayer that IRS may not be able to comply with his or her request for application of overpayment. If taxpayer receives a full refund, a bill for income tax deficiency will be sent at a later date. R:R:I
- Letter 1645(RO)** Letter informing taxpayer of approval of the proposed settlement as reflected in the stipulation-decision document, forwarding the stipulation to District Counsel for filing with the Tax Court. Docketed Case. CC:AP:FS
- Letter 1647(SP)** Letter monitoring taxpayer's compliance in bankruptcy proceedings. IN:C:P
- Letter 1654(SC)** Letter advising taxpayer that IRS has considered request to transfer examination of income tax return to District Office; requesting information previously requested. EX:E:S
- Letter 1655-B(NO)** Letter acknowledging receipt of congressional correspondence and furnishing name and telephone number of person to contact for additional information. CC:IT&A
- Letter 1658(SC)** Follow-up letter advising employee that Form W-4 does not comply with Internal Revenue Code, requesting that employee complete and return the enclosed Form W-4. If IRS has not received in 15 days, employer will be notified to disregard Form W-4 and withhold taxes as if employee were single claiming zero withholding allowance. CO:O
- Letter 1659(SC)** Letter advising employer that employee's Form W-4 is incorrect, advising that unless employee furnishes a new Form W-4, the employer should withhold taxes based on a specified number of withholding allowances. CO:O
- Letter 1660(C/SC)** Letter advising employer that employee's Form W-4 is incorrect, providing withholding instructions until the employee furnishes a new Form W-4. CO:O
- Letter 1667(SC)** Letter requesting additional information and documentation to show the tax-exempt status of the organization so that IRS can determine if a minister is exempt from self-employment tax. R:R:I
- Letter 1671(C)** Follow-up letter asking taxpayer to provide the information needed to resolve inquiry, advising that if IRS does not hear from taxpayer we will assume he or she no longer needs assistance to resolve the problem and will close our file. C:PRP
- Letter 1674(NO)** Letter returning application for a permanent enrollment card and \$25 fee to attorney or certified public accountant and explaining that enrollment is no longer required for these professions. HR:DP
- Letter 1675(NO)** Ballot-box type letter transmitting: Form 23, application to practice before IRS; Form 2587, application for special enrollment examination; \$25 application fee. Requesting information or items to process application: fee; signature on check; signature on application; execution of oath; completion of items (to be inserted); statement(s) required; completion of application form; other to be filled in as appropriate. HR:DP
- Letter 1676(NO)** Letter acknowledging receipt of change of address. HR:DP
- Letter 1677(NO)** Letter transmitting a temporary enrollment card to practice before the Internal Revenue Service, and advising applicant that application for permanent enrollment is being processed. HR:DP

Letter 1678(NO) Letter transmitting a duplicate enrollment card to replace a missing card. HR:DP

Letter 1679(NO) Letter acknowledging receipt of Form 23, Application for Enrollment to Practice Before the Internal Revenue Service, advising that the applicant's qualifications are being investigated, and he or she will be contacted upon completion. HR:DP

Letter 1680(NO) Letter acknowledging receipt of enrollment card, thanking attorney or certified public accountant for returning it. HR:DP

Letter 1681(NO) Letter acknowledging receipt of Form 23, Application for Enrollment to Practice Before the Internal Revenue Service, and fee submitted by former IRS employee, advising that qualifications for enrollment will be investigated. HR:DP

Letter 1683(NO) Letter notifying former government employee of approval to practice before the Internal Revenue Service, transmitting enrollment card, explaining restrictions. HR:DP

Letter 1684(NO) Letter notifying government employee of approval to practice before the Internal Revenue Service, transmitting enrollment card, explaining restrictions. HR:DP

Letter 1685(C/SC) Letter notifying taxpayer of an incorrect item on credit for the elderly or disabled on Schedule R, proposing a correction which will increase his or her taxes. R:R:T

Letter 1687(C) Letter asking taxpayer for additional information so that payment can be credited to account, requesting applicable parts on Page 2 of letter be completed and returned; or if payment was in response to a bill, requesting a copy of the bill. Page 2 of letter asks if payment was intended: for another agency; to be sent with return; for credit for return already received. Asks for additional information that will help identify account. R:R:A

Letter 1688(NO) Letter in response to application to change accounting period or method, requesting completion and return of enclosed forms. CC:C

Letter 1690(NO) Letter transmitting copy of ruling letter to attorney in accordance with authorization contained in power of attorney, on file. CC:C

Letter 1692(SC) Letter in response to taxpayer's request for tax return information for Pell Grant (financial aid) validation purposes. R:R

Letter 1694(DO) Letter offering taxpayer the option to have case suspended pending a final resolution by the Tax Court or Appeals Court since he or she did not accept the settlement determination on the tax shelter entity related to return. EX:E:D

Letter 1695(SC) Letter responding to taxpayer's inquiry for verification of filing Form 1040A. R:R:I

Letter 1698(C SC) Letter advising employer that Forms W-4 or substitute Forms W-4 recently submitted cannot be processed because they are incomplete. R:R:R

Letter 1701(DO) Letter advising exempt organization of examination, scheduling appointment, and requesting substantiating records. E:O:E

Letter 1713(DO) Letter advising taxpayer that in an effort to administratively dispose of certain tax shelter cases IRS is offering to dispose of return by allowing out-of-pocket expenses. A 30-day letter which offers a hearing with Office of Regional Director of Appeals. EX:E:D

Letter 1721(DO) Letter transmitting Forms 8034 and 8036 in response to taxpayer's inquiry concerning account and/or refund. R:T:F

Letter 1722(DO) Letter in response to taxpayer's request for return information for student loans, home loans, Social Service requirements, etc. R:T:F

Letter 1723(DO) Interim response letter advising of a delay in securing information to answer taxpayer's inquiry. R:T:F

Letter 1727(C/SC) Selective paragraph letter responding to representative inquiring about power of attorney: name(s) of taxpayer he or she represent; correct identification number and how to use it; other to be filled in as appropriate. R:R:T

Letter 1746(DO) Letter advising employers of the basic requirements and other pertinent information for handling Forms W-4. EX:E:D

Letter 1749(RO) Letter scheduling a consolidated windfall profit tax conference for taxpayer and representative. CC:AP:FS

Letter 1753(DO) Letter, a notice of deficiency for excise tax cases, transmitting waiver form and advising taxpayer of appeal rights in the tax court. E:O

Letter 1761(SC/SP) Letter issued to taxpayer whenever the amount of unemployment tax credits claimed on Form 940, Employer's Annual Federal Unemployment Tax Return, differs with a State unemployment insurance agency's records and there is a balance due IRS or an overpayment. R:R:R

Letter 1763(DO) Certified letter notifying taxpayer that IRS cannot allow claim for refund of the amount paid as a penalty for the reason stated, refund claim is fully disallowed, period of time in which suit may be filed is explained. EX:E:D

Letter 1764(SC) Certified ballot-box type letter notifying taxpayer that IRS reviewed claim for refund of the amount paid as a penalty: claim cannot be considered; proposing to disallow claim; or claim is fully disallowed. EX:E:S

Letter 1765(DO) Certified letter informing taxpayer that IRS is proposing to disallow claim for the reason stated. Taxpayer has 30 days to request an Appeals Office conference. EX:E:D

Letter 1772(C/SC) Letter acknowledging taxpayer's explanation concerning proposed adjustment that clarified discrepancy on tax return. R:R:T

Letter 1778(SC) Letter requesting additional information from taxpayer to determine if penalties can be removed for reasonable cause. R:R:I

Letter 1779(SC) Letter informing taxpayer that return has certain items that appear to be unallowable or questionable, therefore, return has been selected for examination. EX:E:S

Letter 1786(SC) Letter advising taxpayer that IRS has no record of having recognized the ordaining church as one described in sections 501(c)(3) and 170(b)(1)(A)(i) of the Internal Revenue Code. In order to obtain exemption from self-employment taxes, the ordaining church must obtain IRS recognition of its tax exemption either by filing Form 1023, Application for Recognition of Exemption, or by submitting information sufficient to establish that it is described in the Code sections indicated. E:O

Letter 1787(DO) Letter notifying taxpayer of the beginning of a partnership examination. EX:E:D

Letter 1791(C) Letter requesting additional information needed to process Form 1042 or 1042S. R:R:R

Letter 1794(C) Selective paragraph letter advising taxpayer of payer's response to IRS inquiry regarding the non-receipt of Form 1099. R:R:T

Letter 1795(SC) Letter acknowledging taxpayer's response about the amount due advising: a bill will be sent for the balance due; balance due may not be deducted from refund as requested and interest will be charged on unpaid tax as provided by law. R:R:I

Letter 1796(SC) Postcard acknowledging receipt of taxpayer's response advising that IRS contact him or her later. R:R:I

Letter 1797(SC) Postcard acknowledging receipt of the taxpayer's response advising that explanation was used to correct the discrepancy. R:R:I

Letter 1799(DO) Letter advising taxpayer that his or her return or document has been selected on a random basis for examination. Advises taxpayer to arrange an appointment with an examiner. Explains that representative may be present and what we need for examination, and appeal rights. EX:E:D

Letter 1800(SC) Letter to an organization that filed Form SS-4, and claims to be a tax-exempt church that the Service is unable to locate any record of having recognized the organization as described in sections 501(c)(3) and 170(b)(1)(A)(i) of the Internal Revenue Code. Informing organization that such recognition of tax exemption and status as a church may be obtained either by filing Form 1023, or by submitting information sufficient to establish that the organization is described in the Code sections indicated. E:O

Letter 1802(C) Selective paragraph letter acknowledging taxpayer's response about the amount due and providing additional information concerning payment procedures. R:R:T

Letter 1803(C/SC) Selective paragraph letter advising taxpayer of an incorrect item on return, requesting: copy of the document which established Individual Retirement Arrangement (IRA); or a copy of the document which established Self-Employed Retirement Plan (Keogh). EX:E

Letter 1805(C/SC) Letter used to transmit Form 8283 to taxpayer for completion. R:R:R

Letter 1807(DO) Letter transmitting summary report on the examination of partnership explaining proposed adjustments, including facts, law, and conclusion. EX:E:D

Letter 1808(DO) Letter notifying partner that partnership items will be treated as nonpartnership items. EX:E:D

Letter 1813(SC) Letter acknowledging taxpayer's request for a photocopy of return; advising taxpayer to estimate taxes now and file an amended return on receiving the copies, or request an extension of time to file. R:R:E

Letter 1815(DO) Letter transmitting examination report explaining why an adjustment of windfall profit tax liability is necessary, including agreement procedures or appeal instructions. EX:E:D

Letter 1816(C/SC) Letter disallowing taxpayer's claim for age 65 standard deduction, based on information from Social Security Administration, taxpayer is not 65 years of age. R:R:T

Letter 1817(DO/SC) Ballot-box type letter in response to taxpayer's request for an extension of statute of limitations for assessment on Federal income tax return. EX:E

Letter 1819(SC) Letter notifying taxpayer to disregard earlier notice of deficiency because, on the basis of additional information, return is accepted as filed. R:R:I

Letter 1820(SC) Letter advising taxpayer that IRS has considered the information he or she sent after receiving the notice of deficiency and: no change in proposed adjustments is justified for the reasons given on the back of the letter; appeal rights and agreement procedures are explained. R:R:T

- 1825(C)** Selective paragraph letter thanking taxpayer for sending information requested about the social security number and advising that taxpayer should recheck the information with the nearest Social Security Administration office or go to the local SSA office to obtain a social security number or correction of the one he or she has. R:R:D
- Letter 1826(NO)** Letter to a corporation which has filed Form 5452 reporting nontaxable dividends, requesting information checked: corporation earnings and profits computation for latest tax year filed; copy of pages 1 and 4 of Form 1120 for years stated; a year-by-year computation of accumulated earnings and profits; a summary of depreciation (and any amortization) computed under the straight line method, and a statement reconciling any difference between the amount of depreciation computed on the straight line method and the amount of depreciation claimed for Federal income tax purposes; other to be filled in as appropriate. CC:C
- Letter 1827(DO)** Letter transmitting examination report and agreement or waiver form for deficiency or overassessment on partnership cases. EX:E:D
- Letter 1828-AD (SC/RO/DO)** Letter transmitting copy of letter, schedule of adjustments, Form 870-S(AD), settlement agreement for S corporation adjustment for taxpayer to sign if the taxpayer agrees to the final adjustment. The letter explains rights of the taxpayer and procedures to follow to file a valid petition in the Tax Court, Claims Court or district courts. CC:AP:FS/EX:E
- Letter 1829(DO/SC)** 60-Day letter transmitting examination results and agreement Form 870-L to investors of a TEFRA partnership. EX:E
- Letter 1830(DO)** Letter explaining partnership adjustments and petition procedures. EX:E:D
- Letter 1831(DO)** Letter advising taxpayer that request for administrative adjustment has been examined and partial or full disallowance is proposed as explained in the examination report. EX:E:D
- Letter 1833(DO)** Letter advising taxpayer that S corporation request for administrative adjustment has been examined and partial or full disallowance is proposed as explained in the examination report. EX:E:D
- Letter 1834(DO)** Letter transmitting examination report and agreement or waiver form for deficiency or overassessment S corporation cases. EX:E:D
- Letter 1835(DO)** Letter explaining to employer how to process Form 2159, Payroll Deduction Agreement. CO:O
- Letter 1837(DO/SC)** Letter, a notice of deficiency for windfall profit tax cases, transmitting a statement showing how tax was figured, and a waiver form advising taxpayer of appeal rights in the tax court. EX:E
- Letter 1846(DO)** Letter transmitting copy of Form 872-0 for taxpayer's records; advising that if he or she wants to terminate the consent to keep the statutory period for assessment open, Form 872-N must be filed. EX:E:D
- Letter 1847(DO)** Letter in response to taxpayer's request for partially completed Forms 872-N, advising that the enclosed form is used to terminate Form 872-0, and that upon receipt of the termination request, IRS may send a final notice of administrative adjustment. EX:E:D
- Letter 1848(DO)** Letter transmitting Form 872-R for taxpayer's records; advising that if he or she wants to terminate the consent to keep the statutory period for assessment open, Form 872-Q must be filed. EX:E:D
- Letter 1849(DO)** Letter in response to taxpayer's request for partially completed Forms 872-Q, advising that the enclosed form is used to terminate Form 872-R, and that upon receipt of the termination request, IRS may send a final notice of administrative adjustment. EX:E:D
- Letter 1854(SC)** Letter advising taxpayer to review other years tax returns for similar underreporter issue that was found on a return and for which he or she paid additional tax and interest and, if necessary, file Form 1040X. R:R:I
- Letter 1855(DO)** Letter notifying shareholder of the beginning of the S corporation examination. EX:E:D
- Letter 1856(DO)** Letter transmitting summary report on the examination of S corporation explaining proposed adjustments, including facts, law, and conclusion. EX:E:D
- Letter 1858(C)** Letter informing taxpayer that his or her Form 8027 is incomplete. Additional information is needed. R:R:R
- Letter 1864(DO) No Change Letter** Letter informing taxpayer that IRS has completed their examination of his or her tax returns and that no changes are necessary. Therefore, Notice of Beginning of Administrative Proceeding is being withdrawn. EX:E:D
- Letter 1865(C/SC)** Selective paragraph letter notifying payers that their information returns were incorrectly filed; returns should be refiled correctly or a penalty will be imposed. R:R:T
- Letter 1866(DO)** Letter advising taxpayer that after reviewing certain materials with respect to tax shelter promotion IRS is discontinuing the review. EX:E:D
- Letter 1867(DO)** Letter advising taxpayer of excise tax examination, scheduling interview and requesting substantiating records and related returns for inspection. EX:E:D
- Letter 1868(C)** Letter sent to refund check claim division requesting that further action to resolve taxpayer's problem concerning his or her refund. R:R:Q

Letter 1869(DO) Letter notifying taxpayer that IRS will be unable to act on claim for refund until the examination of the partnership return is closed and results are available. EX:E:D

Letter 1870(DO) Letter requesting omitted forms, schedules, computations, etc., from taxpayer that were required to be filed with fiduciary return. EX:E:D

Letter 1871(C) Letter responding to taxpayer's inquiry about the interest paid to IRS: furnishing the amounts of interest paid. R:R:T

Letter 1876(C) Letter requesting information from exempt organization for an incomplete return. R:R:R

Letter 1887(C) Letter explaining to taxpayer why he or she is receiving a refund of excise tax paid. R:R:R

Letter 1891(SC) Letter acknowledging receipt of Form 211, Application for Reward for Original Information, advising that, after investigation and evaluation are completed, taxpayer will be notified. EX:E:S

Letter 1893(DO) Letter acknowledging request (either from a firm or a worker) for a determination for employment tax purposes as to the work relationship between an individual worker and the firm. EX:E:D

Letter 1895(SC) Letter requesting taxpayers filing a frivolous return (stricken or altered jurat) to file a correct return or a penalty will be charged. EX:E:S

Letter 1901(C/SC) Letter advising employer of a discrepancy between Form W-2 submitted and the employee's records, requesting additional information. R:R:T

Letter 1902(SC) Letter used to obtain taxpayer's telephone number so processing of return or examination can be completed. EX:E:S

Letter 1908(DO/SC) Letter transmitting settlement agreement for partnership adjustments that has been accepted by the Commissioner. EX:E

Letter 1909(DO/SC) Letter transmitting settlement agreement for S Corporation adjustments that has been accepted by the Commissioner. EX:E

Letter 1910(SC) Letter requesting taxpayers filing a frivolous return (war tax credit or deduction) to file a correct return or a penalty will be charged. EX:E:S

Letter 1912(DO) Letter advising taxpayer that, after reviewing the examination of Federal income tax return, IRS has not received an agreement to the proposed adjustments. Requesting taxpayer contact office to discuss any questions about the examination findings with group manager or senior examiner. EX:E:D

Letter 1918(SC) Letter requesting taxpayers filing a frivolous return (income omitted on return is specifically includable) to file a correct return or a penalty will be charged. EX:E:S

Letter 1919(SC) Letter requesting taxpayers filing a frivolous return (unallowable deduction or credit) to file a correct return or a penalty will be charged. EX:E:S

Letter 1920(SC) Letter requesting taxpayers filing a frivolous return (gold or silver standard) to file a correct return or a penalty will be charged. EX:E:S

Letter 1921(C) Letter advising taxpayer that Form 8274, Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption from Employer Social Security Taxes, has been accepted as filed. R:R:D

Letter 1923(C/SC) Letter advising taxpayer that although he or she claimed the zero bracket amount, available information indicates he or she could be claimed as a dependent on parent's or guardian's tax return. A taxpayer who could be a dependent on another person's tax return is allowed to claim the zero bracket amount only to the extent that earned income is reported. Therefore tax increase has been proposed as shown because taxpayer had less earned income than the zero bracket amount deduction taken. R:R:T

Letter 1932(SC) Letter to an organization requesting additional information needed to process received Form 1065, electing to be exempt from treatment as a partnership. R:R:I

Letter 1943(SC) Letter informing taxpayers who received a pre-filing notification letter that the portion of their refund attributable to the pre-filing shelter has been reduced. EX:E:S

Letter 1948(C) Letter notifying filers of information returns who were assessed penalties for late filing, or not filing as required, that the penalties have been canceled. R:R:T

Letter 1951(DO) Letter advising organizer of a tax shelter that the penalty examination relating to the tax shelter registration application has been discontinued. EX:E:D

Letter 1952(C/SC) Letter advising taxpayer that IRS is reviewing Form W-4 forwarded by his or her employer but cannot continue processing it because additional information is needed. R:R:R

Letter 1954(DO) Follow-up letter advising taxpayer that a response concerning a previously granted extension of time to replace involuntary converted property has not been received. EX:E:D

Letter 1955(DO) Follow-up letter requesting additional information to process request for a determination as to the exempt status of a plan. E:EP

Letter 1956(SC) Letter notifying taxpayer that document submitted is unacceptable as an individual income tax return, advising that a frivolous return penalty has been charged. EX:E:S

- 1959(DO)** Letter advising taxpayer that return been selected for examination. An appointment has been scheduled and taxpayer should provide supporting evidences. EX:E:D
- Letter 1961(C/SC)** Letter used to return incomplete Form 433-G, Direct Debit Installment Agreement, to taxpayer and to inform taxpayer of required payment and of a new installment date. CO:O
- Letter 1962(C)** Letter informing taxpayer that the installment agreement is accepted as filed. CO:O
- Letter 1963(DO/SC)** Letter transmitting examination report with explanation of procedures for agreement. 30-day letter. EX:E
- Letter 1967(DO)** Letter transmitting examination report with explanation of procedures for agreement. 30-day letter. EX:E:D
- Letter 1970(DO)** Letter informing taxpayer of appointment with examiner concerning possible action under sections 6707 and 6708 of the Internal Revenue Code relating to penalties for failure to register a tax shelter, filing false or incomplete information with respect to the registration of a tax shelter, or failing to maintain lists of investors in potentially abusive tax shelters. EX:E:D
- Letter 1978(C)** Letter to taxpayer denying request to be exempt from backup withholding. CO:O
- Letter 1979(C/SC)** Letter granting taxpayer's request regarding backup withholding. CO:O
- Letter 1991(DO)** Letter informing taxpayer case has been transferred, and requesting an appointment be scheduled. EX:E:D
- Letter 1992(SC)** Inquiry letter requesting assistance from financial institution in establishing payment record of check reported missing by Federal Reserve Bank. R:R:R
- Letter 1993(DO)** Letter notifying taxpayer of scheduled meeting with the examiner to review list of investors in potentially abusive tax shelters. EX:E:D
- Letter 1996(DO)** Letter informing taxpayer of scheduled meeting to review records and other information concerning the exemption from withholding or the number of withholding allowances claimed. EX:E:D
- Letter 1997(C)** Letter acknowledging receipt of Form 2678, Employer Appointment of Agent, granting authority to act as agent for purposes of employment taxes and/or backup withholding. R:R:D
- Letter 2003(SC)** Letter returning taxpayer's request for prompt assessment because request must be made after the regular filing of the tax return. Advises taxpayer of the information that must be submitted with request. R:R:R
- Letter 2004(SC)** Letter returning taxpayer's request for discharge from personal liability. request must be made after the regular filing of the tax return. Advising taxpayer of the information that must be submitted with the request. R:R:R
- Letter 2009(SC)** Letter requesting information from taxpayers regarding payments received from foreign countries for TIN perfection of documents. EX:E:S
- Letter 2021(SC)** Letter granting extension of time to submit explanation or additional information. R:R:T
- Letter 2027(C/SC)** Letter notifying payer that recipient should not be subject to backup withholding. CO:O
- Letter 2028(C/SC)** Letter sent to corporation that filed an incomplete Form 8279. Also advises a corporation that the election to be treated as a FSC or a small FSC has been approved or disapproved. R:R:R
- Letter 2040(C/SC)** Letter acknowledges receipt of taxpayer's appeal of the W-4 civil penalty, informs taxpayer of the results of appeal and further appeal procedures, or informs taxpayer of the status of claim for refund of the penalty. CO:O
- Letter 2053(SC)** Letter issued to taxpayers regarding commodity payments received from the Department of Agriculture under the Payment-In-Kind program. EX:E:S
- Letter 2057(C)** Selective paragraph follow-up letter concerning continuing problems with the employer's Forms W-2/W-2c. R:R:R
- Letter 2058(SC)** Letter notifying taxpayers who have inquired about a refund expected in connection with a filed tax return that the refund is being suspended due to a possible abusive tax shelter issue. CO:O
- Letter 2061(SC)** Letter advising S corporation that was examined that changes were made, but they had no material effect on tax liability. EX:E:S
- Letter 2062(SC)** Letter is used to inform taxpayers who are shareholders of an S corporation that the corporation return has been examined and it resulted in no change to the return. EX:E:S
- Letter 2063(SC)** Letter advising partnership or small business corporation that its return was examined and changes were made but they had no material effect on tax liability. EX:E:S
- Letter 2064(SC)** Letter advising partnership or small business corporation that its return was examined and no changes were made. EX:E:S
- Letter 2071(SC)** Letter notifies payer that information returns were received late and IRS is unable to process them. Returns should be refiled correctly or a penalty will be imposed. R:R:T
- Letter 2072(C)** Letter notifying taxpayer that our information indicates that he or she must file a Form 940 but we have no records of such filing. A Form 940 is enclosed. R:R:T

Letter 2074(C/SC) Letter notifying payers of decision regarding a proposed penalty for filing information returns without payees' taxpayer identification numbers. R:R:T

Letter 2136(C/SC) Letter requesting additional information and/or a signed consent from the taxpayer to complete the proposed adjustment to his or her tax return. R:R:T

Letter 2143(DO/SC) Letter advising taxpayer that examination of tax return(s) shows no change is required in the tax reported. Determination includes the results of examination of non-TEFRA flow-through entities (Forms 1020S, 1065, 1041) in which taxpayer has an interest. Form is accepted as filed. EX:E

Letter 2166(DO) Letter advising taxpayer that request for penalty adjustment is denied, explanation does not establish reasonable cause for adjusting the penalty. Explains appeal rights. EX:E:D

Letter 2167(C) Letter explaining to taxpayer that his or her state refund was sent to IRS to satisfy certain liabilities and that any overpayment remaining will be sent to him or her. R:R:T

Letter 2171(DO) Letter notifying a publicly supported organization that its request for an extension of advance ruling period has been granted for a total of 5 years. E:O

Letter 2174(C) Letter issued to noncustodial parent claiming dependency exemption for his or her child. Requests a completed Form 8332 or proof of a pre-1985 written agreement. R:R:T

Letter 2175(C/SC) Letter notifying taxpayers under age 65 who claimed the credit for the elderly or disabled on Schedule R that prior verification of disability cannot be located. Requests a doctor's statement certifying the disability. R:R:T

Letter 2181(SC) Letter advising taxpayer that corrections have been made to Federal income tax return because a separate return was filed that was not consistent with spouse's election to itemize deductions; if either spouse filed separate returns, both must figure tax the same way. Taxpayer is also advised that tax has been computed as a married person filing separately; corrected tax computation is given. Also explains appeal rights. EX:E:S

Letter 2185(DO) Letter notifying taxpayer of examination and request confirmation of scheduled interview. EX:E:D

Letter 2186(SC) Responds to taxpayer's inquiry concerning the assessment of the frivolous return penalty when the 30-day period for filing claims under IRC 6703 has already expired. EX:E:S

Letter 2187(SC) Responds to taxpayer's inquiry concerning the assessment of the frivolous return penalty when the 30-day period for filing claims under IRC 6703 has not yet expired. EX:E:S

Letter 2192(RO) Letter acknowledging receipt of a tax shelter case pending in Appeals. CC:AP:FS

Letter 2193(C/SC) Selective paragraph used to respond to taxpayer's inquiry concerning Form 720 and windfall profit tax. R:R:R

Letter 2194(SC) Letter informing taxpayer that certain items on tax return appear to be subject to alternative minimum tax, proposing a correction that will increase tax as shown on the enclosed Form 6251. Explaining procedures for agreement or appeal. EX:E:S

Letter 2201(DO) Letter advising taxpayer of examination, scheduling interview, specifying items in question, and requesting substantiating records. EX:E:D

Letter 2203(DO) Letter advising taxpayer of examination, requesting him or her to call to arrange for interview, specifying items in question, and requesting substantiating records. EX:E:D

Letter 2205(DO) Letter used by revenue agents advising taxpayer of examination, requiring his/her presence at the initial interview, scheduling interview, and requesting substantiating records. EX:E:D

Letter 2206(DO) Letter used by tax auditors on business cases advising taxpayer of examination, requiring his/her presence at the interview, scheduling the interview, and requesting substantiating records. EX:E:D

Letter 2207(DO) Letter used by tax auditors on business cases, advising taxpayer of examination, requiring his/her presence at the initial interview, requesting him or her to call to arrange for interview, and requesting substantiating records. EX:E:D

Letter 2209(NO) Letter notifying applicant of renewal to practice before IRS, and transmitting enrollment card. HR:DP

Letter 2210(SC) Letter notifying taxpayer of proposed adjustment that will secure repayment of erroneous refund because of taxable social security income. R:R:T


Letter 2218(C) Letter advising taxpayer that Check Claims Group, Examiner of Questioned Documents indicated that "settlement is not recommended" as check was negotiated by payees of financial institution. R:R:Q

Letter 2219(C) Letter requesting taxpayer to furnish additional samples of handwriting so comparison can be made with the endorsement of the check. R:R:Q

Letter 2233(C) Letter denying application for permission to change accounting period. R:R:D

Letter 2234(DO) Letter advising an employer who has submitted an application for determination regarding an employee pension benefit plan that the plan does not include all the provisions required by law. The deficiencies are explained on attached Form 886A or the applicable Alert Guideline Worksheet. E:EP:Q

- Letter 2246(SC)** Cover letter used when Forms 1902- and 1902-C are mailed to taxpayers based upon additional income tax liability and penalties from TEFRA flow-through entities. EX:E:S
- Letter 2255(C)** Letter advising taxpayer of the necessary information needed to complete the processing of a return or eliminate a filing requirement (Forms 720, 1041, 1065, 1120). CO:O
- Letter 2256(C)** Letter sent to taxpayer explaining that his or her request to have the refund applied to a balance due can or cannot be honored. R:R:T
- Letter 2257(C)** Letter advises taxpayer of total balance due for all open periods and enforced collection action. CO:O
- Letter 2260(C)** Letter to taxpayer proposing disallowance of exemption(s) claimed for child(ren) who did not live with the taxpayer and did not qualify under possible exceptions. 30-day letter. R:R:T
- Letter 2262(DO/SC)** Letter issued by IRS to transmit the signed rescission notice to the taxpayer. EX:E
- Letter 2263(DO/SC)** Letter rejecting taxpayer's request to rescind a notice of deficiency and explaining why. EX:E
- Letter 2264(DO/SC)** Letter transmitting to taxpayer an agreement to rescind the notice of deficiency. EX:E
- Letter 2267(C)** Letter requests filing of return. (Delinquent return request) CO:O
- Letter 2268(C)** Letter advising taxpayer that a return must be filed for the deceased taxpayer and also that the surviving spouse should notify any financial institution in which an account is established under the deceased SSN. CO:O
- Letter 2269(C)** Letter requesting more information to complete a return filed by the taxpayer. It also requests a copy of a missing return. CO:O
- Letter 2271(C)** Letter advising taxpayer that the direct debit installment agreement cannot be process or that the direct debit installment agreement has been revised. CO:O
- Letter 2272(C)** Letter replying to a taxpayer's request for an installment agreement. It also requests additional information to complete the installment agreement. CO:O
- Letter 2273(C)** Letter informing taxpayer of installment agreement obligations and requirements. CO:O
- Letter 2276(DO)** Letter advises taxpayer that IRC 7805(b) relief has been approved for the taxpayer's employee pension plan. E:EP
- Letter 2277(DO)** Letter sent to business taxpayers by revenue agents for IRC 6050I compliance checks; an appointment has been scheduled to verify compliance. EX:E:D
- Letter 2278(DO/SC)** Letter notifying taxpayers when a deficiency has been assessed and timely filed Tax Court petition has been received. EX:E
- Letter 2280(DO)** Letter notifying taxpayer that his or her case has been transferred to Appeals. EX:E:T
- Letter 2282(C)** Letter advising taxpayer that the request for abatement of the 100% penalty assessment is denied because he or she did not comply with all of the requirements. CO:O
- Letter 2283(C)** Letter advising taxpayer that delinquent account is closed based on information supplied. Informs taxpayer that collection action will not be pursued at this time. CO:O
- Letter 2284(C)** Letter asking taxpayers for Forms 940, 941, 941E, 942, and 943. Requests return or statement of no liability. CO:O
- Letter 2286(SC)** Letter issued to advise students claiming exemption from withholding that they may owe tax if they meet certain requirements. EX:E:S
- Letter 2288(SC)** Letter notifying taxpayer that return is being examined, and requesting additional information regarding the lump-sum distribution reported on Form 4972. EX:E:S
- Letter 2289(DO)** Issued to reply to claims filed by taxpayers seeking abatement of interest assessed on a deficiency under IRC section 6404(e). Determination letter informing the taxpayer that claim is disallowed in full. Since this is not a formal (legal) claims disallowance notice (Letter 905/906), it is only used when the deficiency has not been paid in full. EX:E:D
- Letter 2290(DO)** Letter issued in reply to taxpayers seeking abatement of interest assessed on a deficiency under IRS section 6404(e). It is a determination letter informing the taxpayer of the IRS decision on the claim. EX:E:D
- Letter 2294(C)** Letter advising taxpayer that the SSN of a dependent claimed on a tax return appears to be ineligible. It also advises the taxpayer of other reasons why the dependent cannot be claimed on the return. R:R
- Letter 2295(DO)** Follow-up letter to taxpayers who have not responded to the initial contact letter. Advising them to contact the Service or their tax liability will be adjusted or a summons served. EX:E:D
- Letter 2296(SC)** Letter requesting taxpayer to provide statement in order to receive certification for entitlement of benefits under the U.S. - Italy Tax Treaty. IN:I:T
- Letter 2297(SC)** Letter transmitting to taxpayer copy of the certification sent to Italy acknowledging that the taxpayer is eligible for the benefits of the U.S. - Italy Tax Treaty. IN:I:T
- Letter 2298(SC)** Certification to Italy that a taxpayer is entitled to the benefits of the U.S. - Italy Tax Treaty IN:I:T

 **2299(SC)** Letter requesting the filer to resubmit wage information on Form W-2 and to file with SSA. R:R:T

Letter 2300(SC) Letter advises filer of the correct way to file an information return in future years. R:R:T

Letter 2301(SC) Letter requesting the filer of unprocessable Forms 1098 to resubmit the forms in a processable format or a penalty will be imposed. R:R:T

Letter 2303(SC) Initial contact letter transmitting examination report to nonfilers in cases where taxpayer's appeal rights are not applicable. EX:E:S

Letter 2304(DO) Letter following up on request for answer to proposed adjustments, no reply received. EX:E:D

Letter 2305(C) Letter to taxpayer denying request to have the estimated tax credits apply to the beneficiaries. R:R:R

Letter 2307(SC) Letter notifying taxpayer of claims procedures after adjustment has been made to federal employment tax liabilities based on state tax records. CO:O

Letter 2314(C) Letter informing taxpayer that the request for change in accounting period, Form 1128, is incomplete. R:R:D

Letter 2315(C) Letter to taxpayer informing him or her that Form 8288 or 8288A is incomplete. R:R:R

Letter 2317(DO) Letter soliciting information from taxpayers (identified through various leads), to determine compliance with the employment tax laws and to determine potential for examination. It is not to be used as a general survey-type letter (i.e., RCP). CO:O

Letter 2318(C) Letter returning an incomplete Form 2159, Payroll Deduction Installment Agreement, for completion by the taxpayer. CO:O

Letter 2336(DO) Letter used to return applications for determination letters to the submitter if incorrect user fee is submitted, no payment is submitted, or the check/money order is unacceptable. E:O

Letter 2338(C) Letter advising taxpayer that the W-4 submitted cannot be process because the employee's name and the SSN does not match, requesting verification. CO:O

Letter 2339(C) Letter sent to employee requesting verification of name and social security number on Form W-4. CO:O

Letter 2340(C) Letter used to return taxpayer's user fee that was erroneously sent. R:R:D

Letter 2343(RO/SC) Letter notifying a partner that Appeals has reached a settlement is not accepted, the taxpayer's options are explained. CC:AP:FS

Letter 2347(C) Letter used to respond to taxpayer's refund check claim or request for refund repayment. R:R:Q

Letter 2348(DO) Letter advising taxpayer that his/her signature is not on the income tax return (and/or spouse's on a joint return), advising taxpayer(s) to sign a declaration as to the truth, correctness, and completeness of the return. EX:E:D

Letter 2353(DO) Letter notifies the taxpayer about the basis for the imposition of IRS Section 6701 penalty and the procedures available to rebut the examiner's determination or file a claim. EX:E:D

Letter 2354(SC) Letter regarding civil penalties. R:R:T

Letter 2355(C) Letter advising taxpayer that the penalty is abated from the time the notices were suspended till the time the notices are restarted. CO:O

Letter 2357(C) Letter advising taxpayer that the penalty and interest is abated from the time the notices were suspended till they are restarted. CO:O

Letter 2358(C) Letter notifying taxpayer that account is resolved. CO:O

Letter 2359(C) Letter sent to taxpayer denying request for accounting period change (Form 8716). R:R:D

Letter 2361(SC) Letter explaining the procedures for reporting estate transactions on Form 1099-S. R:R:T

Letter 2363(C) Letter sent to taxpayer advising of a change to the foreign tax credit claimed on return. R:R:T

Letter 2364(C) Letter sent to taxpayer requesting additional information on the carryback allocation claimed on Form 6681. R:R:T

Letter 2365(C) Letter sent to taxpayer denying request to remove the interest adjustment. R:R:T

Letter 2367(SC) Letter returning taxpayer inquiry when additional information is needed to complete action requested. R:R:T

Letter 2369(C) Letter sent to taxpayer rejecting his or her return because taxpayer failed to respond to earlier inquiry about Form 1040. IRS has already figured the tax and proposed penalties. CO:O

Letter 2370(C) Letter sent to taxpayer requesting additional information on the mortgage interest credit claimed. Letter proposes an adjustment if taxpayer does not reply. R:R:T

Letter 2371(C) Letter sent to taxpayer informing him or her that the request for accounting period change was erroneously denied. R:R:D

Letter 2372(C) Letter advising taxpayer that his or her request for accounting period change was accepted in error by service center. The request for the change has been denied by IRS National Office. R:R:D

Letter 2373(C) Letter sent to taxpayer informing him or her that the request for accounting period change has been referred to IRS National Office. R:R:D

Letter 2374(C) Letter sent to taxpayer proposing an adjustment to Form 2119. R:R:T

Letter 2375(C) Letter sent to taxpayer proposing an adjustment to Form 4684 and Schedule A (Form 1040). R:R:T

Letter 2376(C) Letter sent to taxpayer transmitting Form 4684 for completion. R:R:T

Letter 2379(SC) Letter advising employer of discrepancy in the amount of "allocated tips" reported on Form W-2 for employee. EX:E:S

Letter 2380(SC) Request to preparer for completed Form 8453, U.S. Individual Income Tax Declaration for Electronic Filing. R:E:O

Letter 2398(DO/SC) Letter sent to Tax Matters Partner/Person of TEFRA partnership notifying him/her of settlement by the related partner with IRS. EX:E

Letter 2415(C) Letter advising taxpayer that the request for extension of time for filing is denied and that a statutory notice of deficiency will be or has been issued. CO:O

Letter 2416(C) Letter requesting additional information to verify whether an item is nontaxable. CO:O

Letter 2417(C) Letter advising taxpayer that because he or she have not responded to our requests, a return has been prepared under section 6020(b). CO:O

Letter 2444(SC) Letter advising resident and non-resident aliens who have requested a SSN from IRS that they must get the number from the Social Security Administration and advises illegal aliens who have applied for amnesty to use the temporary number assigned to them. R:R:D

Letter 2448(C) Letter advising taxpayer that we received a Form W-2c from the employer that decreases his withholding credit. Advise taxpayer to file an amended return. R:R:T

Letter 2449(SC) Letter advising taxpayer that IRS has reviewed all available information and has determined that an adjustment to FICA tax is necessary. Proposed adjustments and an explanation are shown on the back of letter. EX:E:S

Letter 2450(SC) Letter contains instructions for accurate preparation and submission of the Advice of Credit. The letter is issued to the bank from the Interagency Coordinator at each service center. R:R:D

Letter 2456(C) Letter to taxpayer proposing an adjustment because the taxpayer failed to include the social security number for the dependent that was claimed on their Form 1040. R:R:T

Letter 2457(C) Letter to taxpayer requesting additional information before the recomputation of the tax when the following situations exist: 1. The dependent, who is the taxpayer's child age 19 or older and does not appear to be a full-time student, had income in excess of the exemption amount and, therefore, cannot be allowed as a dependent; 2. The dependent's SSN appeared on welfare tape; and 3. The dependent's SSN appeared on the child support file. R:R:T

Letter 2458(C) Letter to taxpayer proposing an adjustment due to taxpayer's failure to pay the additional tax owed due to premature withdrawal from Qualified Retirement Plan. R:R:T

Letter 2460(DO) Letter to a responsible officer or employee of a corporation advising that since efforts to collect taxes, as described, have been unsuccessful, and due to the imminent expiration of the statutory assessment period, IRS has assessed a penalty equal to the amount of employment or excise tax due but not paid to IRS. Procedures are included for non-agreement to the assessment. CO:O

Letter 2463(C) Letter informing financial institution that a refund was electronically transmitted to an account in error and request help in recovering it. R:E:S

Letter 2464(C) Letter advising electronic filer that unless he or she corrects certain problems, we will revoke the right to file electronic returns. R:E:S

Letter 2472(DO) Letter advising taxpayer that IRS examination of tax return shows no change is required in tax reported. EX:E:D

Letter 2474(C) Letter advising taxpayer that an amended W-2c was filed with IRS by their employer and that they may need to file an amended return. R:R:T

Letter 2475(C) Letter requesting taxpayer to provide us with his or her change of address. CO:O

Letter 2477(DO) Letter advising applicant that the user fee paid is excessive or not required and that a refund will be issued under separate cover. E:O

Letter 2511(DO) Letter to taxpayer transmitting agreed audit report explaining procedures for settlement of deficiency; IRS will send a bill for any additional tax plus interest; IRS will send a refund for overpayment if not applied to other taxes owed; IRS will allow overpayment as a future credit; IRS will send a notice of claim disallowance, if waiver of notification was not signed; other to be filled in as appropriate. E:O

Letter 2528(C) Letter advising taxpayer that SSA notified us that he or she erroneously withheld social security taxes from wages. Advise taxpayer to correct this error. R:R:T

Letter 2532(C) Letter advising taxpayer that the care provider information is missing on form or schedule. Request taxpayer to furnish the information on the enclosed return or provide a sign statement that the information is not available. R:R:T

Letter 2561(C/SC) Letter advising payer of a discrepancy between Forms 1099 submitted to IRS and taxpayer's records. Requests additional information in order to resolve the discrepancy. R:R:T

Letter 2562(C) Letter advising taxpayer that he or she may be subject to a excise tax on excess pension/annuity distribution. R:R:T

Letter 2567(C) Letter to taxpayer explaining it appears the taxpayer did not report the 15% excise tax payable on the excess distribution. The taxpayer will be requested to file an amended return for 1987 and any subsequent years for which there is an excise tax liability. R:R:T

Letter 2568(C) Letter for installment billings and interest amounts as well as an advanced billing notice for Section 6161 amounts due. R:R:A

Letter 2571(C) Letter advises employer to either discontinue or adjust an employees payroll agreement. CO:O

Letter 2572(C) Inquiry letter mailed to the taxpayer to determine the nature and extent of allowable, but unclaimed earned income tax credits for taxpayers filing as "single" and reporting a dependent child living with them. A questionnaire will also be sent with the letter. R:R:T

Letter 2573(C) Letter advising taxpayer that we are proposing an adjustment to the return based on his or her eligibility or ineligibility to claim the earned income credit. R:R:T

Letter 2585(C) Letter advising taxpayer that we have no record of receiving a return for the approved tax period other than the required tax year. Requests taxpayer to respond by indicating whether the section 444 election is terminated or not. R:R:T

Letter 2603(C) Letter advising taxpayer that the installment agreement is accepted and provides the terms of the agreement. CO:O

Letter 2616(C) Letter sent to taxpayer acknowledging receipt of his or her correspondence explaining the missing TIN R:R:T

Letter 2619(C) Letter advising taxpayer that he or she may have to recapture the alimony amount that was previously subtracted from income. R:R:T

Letter 2624(C) Letter advising taxpayer that we made an adjustment to his or her earned income credit claimed on the return because the taxpayer failed to include in income for EIC purpose his or her military housing and subsistence allowances. R:R:T

Letter 2630(C) Letter advising taxpayer that he or she may not be entitled to the earned income credit because he or she is a minor or because the social security number appearing on the tax return belongs to a person who died several years ago. Because the taxpayer appears not to be eligible for the credit, we are proposing an adjustment. R:R:T

Letter 2635(C) Letter advising taxpayer that we are proposing an adjustment to the return base on approximate income received from a child care business and the self-employment taxes that were not paid during the period. R:R:T

Letter 2636(C) Letter requesting the taxpayer to provide information so that we can determine whether he or she operated a day care service for a particular period. R:R:T

Letter 2639(SC) Letter sent banks to inform them of problems with the submission of Forms 2284 and/or the Forms 8109. Letter list the problem areas and advises the banks correct them. R:R:A

Letter 2641(C) Letter sent to taxpayer advising him or her of a proposed adjustment because we did not receive a completed Schedule C showing the income from his or her child care operation or the adjustment is proposed based on the Schedule C received showing the income. R:R:T

Letter 2644(C) Letter sent to taxpayer as second interim response. R:R:T

Letter 2645(C) Letter sent to taxpayer as an interim response. R:R:T

Letter 2647(C) Letter sent to a person that has been named as a representative on a power-of-attorney or tax information authorization informing him or her that the document cannot be processed. R:R:T

Letter 2649(C) Letter sent to taxpayer advising him or her that we are proposing an adjustment because he or she can not use the 5- or 10-year averaging method or the 20% Capital gain election on a lump-sum distribution more than once from a plan for the same employee. R:R:T

Letter 2670(C) Letter sent to taxpayer informing him or her that we made an error in figuring the refund or the balance owe on the return. It also informs the taxpayer what action IRS will take to correct the error. R:R:T

Letter 3000(C) Letter sent to taxpayer acknowledging the receipt of his or her correspondence. R:R:T

Letter 3003(C) Letter sent to taxpayer advising him or her of the correct procedures to follow when requesting an adjustment to backup withholding. R:R:T

Letter 3006(C) Letter sent to taxpayer informing him or her of the information return filing requirements. R:R:T

Letter 3007(C) Letter sent to taxpayer informing him or her of the filing requirements for employment returns. R:R:T

Letter 3008(C) Letter sent to corporation informing it of the filing requirements for corporate tax returns. R:R:T

Letter 3009(C) Letter sent to taxpayer advising him or her of the filing requirements for fiduciary returns. R:R:T

Letter 3010(C) Letter sent to taxpayer denying request for interest adjustment. R:R:T

Letter 3011(C) Letter sent to taxpayer informing him or her of the filing requirements for excise tax returns (Form 720). R:R:T

Letter 3012(C) Letter sent to taxpayer informing him or her of the filing requirements for partnership returns. R:R:T

Letter 3013(C) Letter sent to taxpayer informing him or her of the filing requirements for Form 709, United States Gifts (and Generation-Skipping Transfer) Tax Return. R:R:T

Letter 3014(C) Letter sent to taxpayer informing him or her of the filing requirements for railroad retirement tax. R:R:T

Letter 3015(C) Letter sent to taxpayer informing him or her of the filing requirements for special tax and application for wagering. R:R:T

Letter 3018(C) Letter sent to taxpayer informing taxpayer that his or her windfall profits tax claim is incomplete. R:R:T

Letter 3019(C) Letter sent to taxpayer informing him or her that letter was received in the priority case unit for special processing. R:R:T

Letter 3020(C) Letter sent to taxpayer informing that his or her inquiry will be processed under normal procedures rather than through the priority case unit. R:R:T

Letter 3021(C) Letter sent to taxpayer stating that his or her inquiry is not a PRP matter. R:R:T

Letter 3022(C) Letter informing taxpayer that his or her request for interest adjustment is disallowed. The adjustment request was erroneously claimed under a formal ministerial act. R:R:T

Letter 3023(C) Letter to taxpayer advising him or her that the request for interest adjustment is allowed in full or in part. R:R:T

Letter 3024(C) Letter sent to taxpayer informing him or her of a correction made to his or her return. R:R:T

Letter 3025(C) Letter sent to taxpayer stating that IRS is missing his or her original inquiry. R:R:T

Letter 3026(C) Letter sent to SSA transmitting copies A and B of Form 4361. Asks SSA to verify that the taxpayer has filed Form 2031. R:R:T

Letter 3027(C) Letter sent to taxpayer informing him or her to which accounts the excess credit or FTD payments were applied. R:R:T

Letter 3030(C) Letter sent to taxpayer explaining the balance due and that interest has not been paid. R:R:T

Letter 4007(C) Letter sent to taxpayer informing him or her that there is a discrepancy between the Federal and state tax information. Requests him or her to file an amended or corrected employment tax return. R:R:T

Letters 8001(C) & 8002(C) Letters informing taxpayer that we received the Form 5500 but some information was omitted or inconsistent. Request information from taxpayer to clear up the problem. R:R:R

Letters 8003(C), 8004(C), 80010(C) Letters informing taxpayer that we received the Form 5500-C but some information was omitted or inconsistent. Request information from taxpayer to clear up the problem. R:R:R

Letters 8005(C), 8006(C), 8011(C) Letters informing taxpayer that we received the Form 5500-R but some information was missing or inconsistent. Request information from taxpayer to clear up the problem. R:R:R

Letter 8007(C) Letter requesting information from the taxpayer to determine whether the plan was terminated or the correct plan period. R:R:R

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