

Proof that IRS Form W-2, W-4 and 1099's are all estate tax forms

The Internal Revenue Manual 6209 has proof that Forms W-2, W-4 and 1099's are all estate tax forms.

Everybody who works for someone or who receives money is affected by one or more of these three forms. Every employer who fills out a Form W-2 tells the IRS how much they paid an estate during a given tax year. Also, every payor who fills out a Form 1099 tells the IRS how much they paid an estate as well. There is a reason why all these forms are estate tax forms.

The next page comes from IRS manual 6209 and decodes the DLN=Document Locator Number. Pay attention to the Third digit which is the Tax Class.

Section 4. Document Locator Number

1 DLN Composition

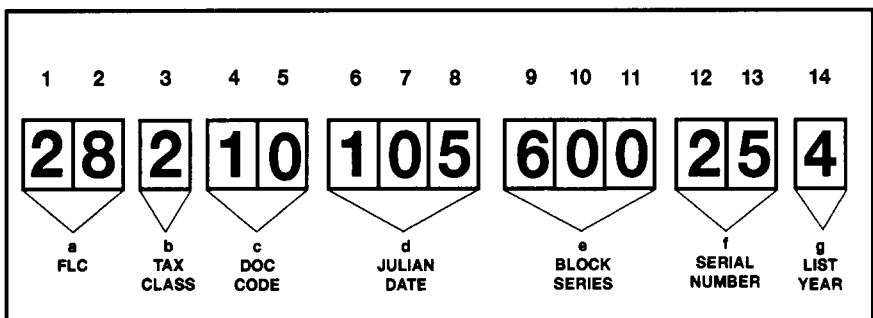
- (1) The document locator number (DLN) is a controlled number assigned to every return or document input through the ADP system. The fourteenth (last) digit is the year of processing and is assigned by the Service Center computer at the time of the original input.
- (2) The DLN is used to control, identify, and locate documents processed in the ADP system.
- (3) The DLN should not be confused with the tax account number the tax account consists of nine digits, for example:

Social Security Number XXX-XX-XXXX (IMF, IRAF)

Employer Identification Number XX-XXXXXXX (BMF, EPMF)

Note: A temporary SSN is sometimes assigned by the Service Center. The first three digits (900-999) indicate the number is temporary. The 4th and 5th digits are the code of the Service Center assigning the number. The last four digits are numbers assigned consecutively beginning with 0001. The printed format is TXXXXXXXX* (The "T" indicates a temporary SSN, and the asterisk (*) indicates the number is invalid.)

- (4) Returns and documents are blocked and filed by DLN.
- (5) The format for a DLN is as follows:



- (a) The first two digits of DLN the File Location Code (Service Center or District Office). The Service Center codes are used in the DLN except in IDRS and other district-initiated transaction DLN's, where the District Office codes are used. During heavy filing periods, D.O. Codes will be also used as the Filing Location Code to handle overflow conditions but will not correspond to the actual filing location.
- (b) The third digit is the tax class. This identifies the type of tax each transaction involves.

0	Employee Plans Master file (EPMF)
1	Withholding and Social Security
2	Individual Income Tax, Fiduciary Income Tax, Partnership return
3	Corporate Income Tax, 990C, 990T, 8038 Series, 8609, 8610
4	Excise Tax
5	Information Return Processing (IRP), Estate and Gift Tax
6	NMF
7	CT-1
8	FUTA
9	Mixed - Segregation by tax class not required.

- (c) The fourth and fifth digits are the document codes. These are shown in this book in Section 2 by form number. Certain document codes can be applicable to more than one type form or tax. The most frequently encountered are:

17	Subsequent payment input by Service Center
18	Subsequent payment input by District Office
47	Examination Adjustment
51	Prompt/Manual/Quick Assessment
52	Account Transfer In
54	DP Adjustment
63	Entity changes
77	Form 3177

- (d) The sixth, seventh and eighth digits represent the control (Julian) date. This date could be the deposit date of remittance received with a return or payment documents. A Sunday date when numbering NR returns that week, a transfer date-transfer of credits, or the current date when not otherwise specified. The control date for IDRS and Remittance Processing System (RPS) input transactions is incremented by 400 to avoid duplicate DLNs. Subtract 400 to determine control date.

Note: When the blocking series for ELF returns has been depleted, the Julian Date may be incremented by 400 (400-766).

- (e) The ninth, tenth and eleventh digits represents the block number. Complete information can be found in IRM38(43)0 for Remittance Documents and IRM3(10)(72)0 for Non-remittance Documents for blocking series. See section 4.10 for Returns Processing Adjustment Blocking Series.
- (f) The twelfth and thirteenth digits are the serial numbers. The maximum number of records within a block is 100 and they are serially numbered from 00 thru 99.
- (g) The fourteenth digit is the last year digit of the year the DLN was assigned. This digit is computer generated.
- (6) The original DLN of the return is associated with Transaction Code 150. If there has been a Data Processing or Examination Adjustment which created a refile DLN, a letter X following the DLN will denote that the return is now filed under the refile DLN.

Now you know right from the IRS manual 6209 that Tax Class 2 is for Individual Income Tax and Tax Class 5 is for Estate and Gift Taxes. Next we should refer to IRS Manual 6209 for a chart of IRS Forms and the tax classes the forms are used for. Pay close attention to yellow highlight on Form W-2, W-4 and 1099's and you will see that they are all for Tax Class 5 only – Estate and Gift Taxes.

Section 2. Tax Returns and Forms

1 List of Returns and Forms

(IRM 3(27)(68)0) Following is a list of tax returns and forms showing File Source, Tax Class, Master File Tax Account Codes, and Document Codes. *Non-Masterfile. Please refer to Publication 676 (Catalog No. 72060U) for a complete list of forms.

		B-BMF	E-EPMF	I-IMF	N-NMF	A-IRAF		
Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code			
CP 2000	Proposed Changes to Income or Withholding Tax	I	2	30	54			
CT-1	Employer's Annual Railroad Retirement and Unemployment Return	B/N	7,6	09,*71	11			
CT-2	Employee Representatives Quarterly Railroad Retirement Tax Return	N	6	*72	02			
CTR	Currency Transaction	B	5		15,16,89			
SS-4	Application for Employer Tax Identification Number	E/B	0,9		04			
SS-10	Consent to Extend the Time to Assess Employment Taxes							
SS-16	Certificate of Election of Coverage Under the Federal Insurance Contributions Act							
TYD-14	Taxpayer Delinquency Investigation	I/B	2,6,9		14			
TY-15	Unidentified and Excess Collection Voucher		1,2,3,4,5,6,7,8		48			
TY-18	Statement of Payment Due	2	17					
TY-26	Statement of Tax Due IRS		1,2,3,4,5,6,7,8		17			
TYD-69	Taxpayer Delinquent Account	N	6		17,18			
W-2	Wage and Tax Statement		5		11,12,21			
W-2C	Statement of Corrected Income and Tax Amounts		5					
W-2CM	Commonwealth of the Northern Mariana Islands Wage and Tax Statement		5					
W-2GU	Guam Wage and Tax Statement		5					
W-2-G	Statement of Gambling Winnings		5		32,88			
W-2VI	US Virgin Islands Wage and Tax Statement		5					
W-3	Transmittal of Income and Tax Statements	B	1	88	Any			
W-3(PR)	Transmittal of Income and Tax Statements (Puerto Rico)							
W-3C	Transmittal of Corrected Income & Tax Statements							

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
W-3C(PR)	Transmittal of Corrected Income & Tax Statements (Puerto Rico)				
W-3SS	Transmittal of Wage and Tax Statements	B	1		32,33,34,35
W-4	Employee's Withholding Certificate		5		42
W-4E	Exemption from Withholding Allowance Certificate		5		42
W-4P	Withholding Certificate for Pension or Annuity payments		5		
W-4S	Request for Federal Income Tax Withholding from Sick Pay		5		
W-4V	Voluntary Withholding Request		5		
W-5	Earned Income Credit Advance Payment Cert.				
W7	Application for IRS Individual Taxpayer Identification Number		2		96
W7	Application for IRS Individual Taxpayer Identification Number- Magnetic Tape		2		94
W7	Application for IRS Individual Taxpayer Identification Number - Spanish		2		98
W7	Application for IRS Individual Taxpayer Identification Number - Magnetic Tape - Spanish		2		92
W7A	Application for Adoption Taxpayer Identification Number (ATIN)	I	6		96
W-8	Certificate of Foreign Status				
W-9	Request for Taxpayer Identification Number and certificate				
W-10	Dependent Care Provider's Identification & Cert.				
11C	Special Tax Return and Application for Registry-Wagering	B/N	4,*6	63,*96	03
56	Notice Concerning Fiduciary Relationship				
56F	Notice Concerning Fiduciary Relationship (Financial Institution)				
514-B	Tax Transfer Schedule		1,2,3,4,5,6,7,8		51
637	Application for Registration				
706	United States Estate Tax Return	B/N	5,*6	52,*53	06
706A	United States Additional Estate Tax Return	N	6	52,*53	*84
706B	Generation-Skipping Transfer Tax Return	B	6	52	85
706CE	Certificate of Payment of Foreign Death Tax				
706GS(D)	Generation-Skipping Transfer Tax Return for Distribution	B	5	78	59
706GS(T)	Generation-Skipping Transfer Tax Return for Terminations	B	5	77	29

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
1041ES	Payment Voucher, Estimated Tax	B	2	05	17
1041ES	Payment Voucher, Estimated Tax, Lockbox Processing	B	2	05	19
1041-K1	Beneficiary's Share of Income, Credits, Deductions, Etc.		5		66
1041PF	(See Form 5227)				
1041QFT	Qualified Funeral Trust	I	2	05	39
1042	Annual Withholding Tax Return for US Source Income of Foreign Persons	B/N	1,*6	12	25
1042S	Foreign Persons US Source Income subject to Withholding	N	6	12	66
1045	Application for Tentative Refund				
1065	U.S. Partnership Return of Income	B/N	2,*6	06,*35	67
1065B	US. Return of Income for Electing Large Partnerships	B/N	2	06	68
1065PTP	Publicly Traded Partnerships	B	2	06	67
1065-K1	Partners Share of Income, Credits, Deductions, Etc.		5		65
1066	Real Estate Mortgage Investment Conduit Income Tax Return	B/N	3,*6	07	60
1066SC H Q	Quarterly Notice to Residual Interest Holder of Remic Taxable Income or Net Loss Allocation	B	3	07	60
1078	Certificate of Alien Claiming Residence in the United States				
1096	Annual Summary and Transmittal of US Information Returns		5	88	69
1098	Mortgage Interest Statement		5		81
1098E	Education Loan Interest Statement		5		82
1098T	Tuition Payment Statement		5		83
1099-A	Information Return for Acquisition or Abandonment of Secured Property		5		80
1099-B	Statement for Recipients of Proceeds From Real Estate Brokers and Barter Exchange Transactions.		5		79
1099-C	Cancellation of Debt		5		85
1099-DIV	Statement for Recipients of Dividends and Distributions		5		91
1099-G	Statement for Recipients of Certain Government Payments		5		86
1099-INT	Statement for Recipients of Interest Income		5		92
1099-LTC	Statement for Recipients - Long term care and accelerated health benefits		5		93
1099-MISC	Statement for Recipients of Miscellaneous Income		5		95

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
1099-MSA	Statement of Receipts of Medical Savings Account		5		94
1099-OID	Statement for Recipients of Original Issue Discount		5		96
1099-PATR	Statement for Recipients of Taxable Distributions Received from Cooperatives		5		97
1099-R	Statement for Recipients of Retirement Plans		5		98
1099-S	Statement for Recipients of Proceeds from Real Estate Transactions		5		75
1116	Computation of Foreign Tax Credit—Individual, Fiduciary or Nonresident Alien Individual				
1118	Computation of Foreign Tax Credit—Corporations				
1120	U.S. Corporation Income Tax Return	B/N	3,*6	02,*32	10,11,*20
1120-A	U.S. Short Form Corporation Tax Return	B	3	02	09
1120SF	U.S. Income Tax Return for Designated Settlement Funds	B,	3	02	06
1120-F	U.S. Income Tax Return of Foreign Corporations	B/N	3,*6	02,*32	66,67
1120FSC	U.S. Income Tax Return of a Foreign Sales Corporation (PSC Only)	B/N	3,*6	02,*32	*69,07
1120-H	US Income Tax Return for Homeowner Associations	B	3	02	71
1120-IC-DISC	Interest Charge Domestic International Sales Corporation Return	N	6	*23	69,*20
1120S-K1	Shareholder's Share of Undistributed Taxable Income, Credits, Deductions, etc.	5	67		
1120L	U.S. Life Insurance Company Income Tax Return	B/N	3,*6	02,*32	11,*15
1120-ND	Return for Nuclear Decommissioning Trusts and Certain Related Persons	B/N	3,*6	02,*32	08,*20
1120PC	U.S. Property and Casualty Insurance Company Income Tax Return	B	3	02	13
1120-POL	U.S. Income Tax Return of Political Organization	B	3	02	20
1120 REIT	U.S. Income Tax Return for Real Estate Investment Trusts	B	3	02	12
1120RIC	U.S. Income Tax Return for Regulated Investment Companies	B	3	02	05
1120-S	U.S. Small Business Corporation Income Tax Return	B/N	3,*6	02,*31	16,*20
1120W	Estimated Tax for Corporation		3	02	10
1120W (FY)	Fiscal Year Corporation Estimated Tax		3	02	10