



2011

Overview of 2011 Income Tax Law Changes

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Tax Forms and Publications
Internal Revenue Service**



Retirement Arrangements

- Roth IRAs
- Designated Roth Accounts
- Qualified Charitable Distributions
- Changes to Form 1099-R



Stock Transactions

- Form 1099-B
- Form 8949
- Schedule D (Form 1040)



Merchant Card Reporting

- Form 1099-K
- Form revisions
 - Schedules C, E, and F (Form 1040)
 - Form 1065
 - Forms 1120 and 1120S



Employment Tax

- W-2
- W-3
- Social security tax



Individual Credits

- Nonbusiness energy property credit
- Repayment of first-time homebuyer credit
- Earned income credit
- Health coverage tax credit



Business Credits

- New hire retention credit
- Vehicle credits
- Tax credit bond credits
- General business credit



E-file Mandate

- Calendar year 2011
- Calendar year 2012
- Exceptions
- E-filing Form 8809



Other New and Revised Forms

- Form 1040
- Form 8938, Statement of Foreign Financial Assets
- Form 1065
- Forms 1120 and 1120S
- Form 1125-A, Cost of Goods Sold
- Form 1125-E, Compensation of Officers
- Form 8288-B