

TRANSCRIPTS & COPIES

Andover

310 Lowell Street Stop 679
Andover, MA 01810
fax: 978.474.9405
fax: 978.474.5982
fax: 978.474.5986

Atlanta

4800 Buford Hwy. Stop 91
Doraville, GA 30362
fax: 678.530.5326
fax: 678.530.5327

Austin

3651 S. IH-35 Stop 6716
Austin, TX 78741
fax: 512.460.2272
fax: 512.460.2354

Brookhaven

1040 Waverly Ave. Stop 532
Holtsville, NY 11742
fax: 631.654.6325
fax: 631.447.4405

Cincinnati

PO Box 145500 Stop 2801A
Cincinnati, OH 45250
fax: 859.292.3592

Fresno

5045 E. Butler Stop 28105
Fresno, CA 93888
fax: 559.443.7822
fax: 559.443.7823

Kansas City

2306 E. Bannister Rd.
Stop 6700 Annex 1
Kansas City, MO 64131
fax: 816.823.7667

Memphis

PO Box 30309 Stop 5318
Memphis, TN 38130
fax: 901.546.4175

Ogden

PO Box 9941 Stop 6734
Ogden, UT 84409
fax: 801.334.4178

Philadelphia

11601 Roosevelt Blvd. DP 536
Philadelphia, PA 19255
fax: 215.516.1311

The Tax Return Transcript

What is a tax return transcript?

It's a copy of tax return information that can be used for a loan, scholarship or other financial aid. A tax return transcript is a quick way to verify your tax information from the IRS — a line-by-line printout of the information on the original tax return.

It's fast, easy and free

- Dial **1.800.829.1040**. If you reach a customer service representative, tell them you wish to order a transcript of your tax return.
- If you reach an automated voice message, you will hear a menu of options. Listen for the option that says “. . . for questions about your personal tax records . . .” Press the number for that option.
- Continue to follow the voice prompts until you are asked to enter your Social Security Number. (If you filed a joint return, enter the first SSN that you entered on the return.)
- You will hear a voice prompt “. . . to request a transcript of your tax return . . .” Press the number for that option.
- Your transcript should arrive by mail within 10 to 15 days.

Paper request for a transcript

Complete IRS Form 4506 (Rev. 5-97), *Request for Copy or Transcript of Tax Form*. Form 4506 is available from the IRS Web site at www.irs.gov/ or by calling **1.800.829.3676**. The taxpayer's signature is required. For even faster service, fax your request. (See addresses and fax numbers at left.) Remember, there are no charges for tax return transcripts.

How to request copies of tax returns

Requests for photocopies of tax returns may *not* be submitted via fax. Full payment of **\$23.00 per return** along with the completed, signed and dated Form 4506 should be mailed to the center where the return was filed. Allow 30 to 60 days for delivery.

Other important information

- Allow at least 10 weeks processing time after the original return is filed before requesting a copy or other information.
- Allow at least 30 days for a delivery when requesting prior year returns.
- Form W-2 information is available nine months after the end of the tax year, and requests take six to eight weeks to process.
- Form 1099 information cannot be requested with Form 4506 and should be obtained from the payer if possible.

- To request tax account information, **do not** submit Form 4506. Instead, write or visit the nearest IRS office. Tax account information shows any later changes that you or the IRS made to the original return.
- Requests for copies of tax returns will not be processed without the appropriate payment attached.

Remember: *The Freedom of Information Act and Privacy Act do not provide any greater access to confidential tax information than is otherwise available under the Internal Revenue Code. Copies of returns, as filed, can be requested by submitting a completed Form 4506 and are available under the IR Code Section 6103(c) and (e).*

DECEDENT RETURNS

Delays in processing returns filed for deceased taxpayers can be reduced or eliminated by writing the decedent's name, the word *deceased* and the date of death in the top left margin of page 1, Form 1040. Also include a completed Form 1310 if required. See Publication 559, *Tax Information for Survivors, Executors and Administrators*, for additional information. Including all of the required information will eliminate delays caused by corresponding for missing or incomplete information.

TOP 1040 ERRORS

- Taxpayer identification numbers or names for dependents didn't match IRS or SSA records. We didn't allow the exemptions.
- Child tax credit was figured or entered incorrectly.
- Refund amount or the amount owed was figured incorrectly.
- Tax amount wasn't the correct amount from the tax table for the taxable income.
- Earned Income Credit was figured or entered incorrectly.

Estate and Gift Tax

The Estate and Gift Tax Staff provides information, assistance and technical support to representatives of estates and practitioners. Their work includes problem resolution on issues involved in processing, tax compliance, penalty abatements, examination, closing letters, and determination of tax and interest due by estates electing installment payment of estate tax under Internal Revenue Code (IRC) Section 6166.

Estate and Gift Stock Valuation:

This compliance project reviews estate and gift returns reporting ownership of large dollar values in publicly traded stocks and bonds. Values of these securities are verified using third-party software. A correspondence examination process handles deficiencies attributed to any undervaluation.

“If claiming the state death tax credit on Form 706, provide verification of the payment of tax.”

Deferred Payment of Estate Tax Under IRC Section 6166:

The Taxpayer Relief Act of 1997 changed the four percent rate on the first \$1 million (less exemption equivalent) to two percent. The interest on the balance of deferred tax is at a rate which is 45 percent of the interest rate on tax deficiencies. The change is in effect for estates of decedents who die after December 31, 1997.

Helpful Hints when preparing Forms 706 (Estate) and 709 (Gift) returns:

- When preparing Form 706, verify that the SSN is correct. When two decedents' returns are filed using the same number, long delays in processing

may result, including delays in issuing federal closing letters.

- Provide complete descriptions of assets and include CUSIP numbers for publicly traded stocks and bonds. Provide the number of shares and par value for stock and/or face value and interest rate for bonds.
- When reporting closely held business interests, family partnerships or fractional interest in property, provide detailed schedules to show how returned values were determined and provide current appraisals, if available.
- If claiming the state death tax credit on Form 706, provide verification of the payment of tax. The IRS charges nonrefundable federal interest on the

credit amount from the due date until the balance is paid. Federal credit interest is not paid on refunds of tax

based solely on the state credit.

- When filing Forms 709 for both husband and wife where consent or gift splitting is involved, include a copy of the donor spouse's return with the other return so annual exclusions for donees can be verified. Not including a copy may cause long delays in processing.
- When filing Form 709, include the basis amount under Schedule A, Part 1, or else indicate “zero.” This information is required on the form, and if not provided may cause long delays. The basis established by the donors allows the donees to reduce the sale of the property by the basis.

Underreporter Program analyzes unreported income

The Underreporter Program analyzes and processes returns with potential underreported income. The returns are identified in the Information Returns Program (IRP). After all current year tax returns are processed, they are computer matched to the corresponding IRP documents (Forms W-2, W-2P, 1099, 1098, etc.). For example, a W-2 for wages is compared to the wages reported on the return, and a 1099-INT for interest is compared to the interest reported on the return.

When amounts reported on the return do not match amounts on IRP documents, an information return listing is sent to an automated database showing all income that the taxpayer reported to the IRS for the year in question. The database also includes a history of the accounting which is updated weekly.

In screening, a tax examiner performs an in-depth analysis of the case. The examiner determines if all income in question can be identified satisfactorily on the tax return. If it can be found, the case is closed and the taxpayer is never contacted. If the income cannot be located anywhere on the return or cannot be readily identified, we send the taxpayer a CP-2501 or CP-2000 depending on the issues involved.

The CP-2501 asks the taxpayer to explain where on the return the income is reported. This notice has no figures or proposed balance due amounts. If the discrepancy can be explained or supporting documentation is enclosed, the case is closed. The taxpayer is informed that all is resolved. If there is no response or the information from the taxpayer is not sufficient, a CP-2000 is issued.

The CP-2000 is a proposal to change the income, deductions, tax credits or payments reported on the return. It is not a demand for payment. The taxpayer is asked to respond within 30 days from the date of the notice. Many cases are closed agreed with a signed consent statement and/or full payment. There are also partially agreed cases, where the taxpayer agrees to some of the income inquired about and satisfactorily explains the remaining issue(s).

Many cases are closed with no change to the tax liability because the taxpayer provided sufficient documentation that the income is not taxable or the underreported amount is not sufficient to change the tax.

If, in the course of verifying income, the examiner finds that the taxpayer made an error on the return which calls for a refund, the IRS will issue one.

If the original notice comes back undelivered or we have not received a response from the taxpayer, we issue a 90-day Statutory Notice of Deficiency. Before generating statutory notices, we check for payments and new addresses. Notices are sent to the most current address on file with the IRS. If full payment is found, we can close the case at that time. If there is no indication of a response or full

payment, we will mail the Statutory Notice of Deficiency. If taxpayers disagree with the notice, they have 90 days to petition the U.S. Tax

Court. Whether or not they petition the court, we will still consider any information the taxpayer submits to resolve the disagreement.

If there is no response, or the certified statutory notice is unclaimed at the

post office, the tax, interest and penalties are assessed by default after the 90-day deadline is past. A balance due notice is then sent to the taxpayer. The case goes to collection if no payment is received.

Even though the case is now in collection status, the taxpayer can still disagree with the assessment and send correcting statements, letters from banks, etc., for consideration to have the tax, penalties or interest reduced or abated. This program is also worked in the Underreporter area.

We don't recommend that taxpayers file an amended return as a response to the statutory notice; however, if the taxpayer files a Form 1040X, it will be considered when the case is processed. Taxpayers are requested on the notice not to file an amended return, because a Form 1040X can delay processing. We can take all necessary actions with the taxpayer's response.



Statute of Limitations

The Internal Revenue Code states that the IRS will assess tax, allow overpayments and collect taxes within a specific time period, known as the Statute of Limitations. When the Statute of Limitations expires for a tax return, the IRS can no longer allow the taxpayer's claim for overpayment or assess additional tax for that return.

Normally, the Assessment Statute Expiration Date (ASED) is three years from the tax period due date, or three years from the received date of the original return, whichever is later. The Statute will not expire until the taxpayer files a return and three years have elapsed. Tax Forms 941, 942 and 943 are exceptions. The ASEs for these tax returns are three years from April 15 of the year following their due date, or from the received date, whichever is later.

Generally, the Refund Statute Expiration Date (RSED) expires within three years from the original due date of the tax return or two years from the date the tax was paid, whichever was later. Exception: The IRS must receive an original delinquent return, claiming a refund/credit

of prepaid credits (federal tax withheld, timely estimated tax payments, earned income tax credit, etc.) within three years of the Return Due Date (RDD), plus extensions, including the time of extension granted by a Presidentially Declared Disaster. To be timely, a claim for refund/credit must be filed within three years of the original return. While the claim may be timely for the decrease in tax, the refund/credit may be limited. Prepaid credits may not be refunded or offset unless claimed within three years of the due date or extended due date of the return. If the original return was filed late and the claim is being filed within three years of the original, the amount of refund/credit may be limited to the amount of tax paid within the three years immediately preceding the filing of the claim, plus any extensions of time for filing. If the original return was filed timely and the claim is being filed more than three years after the original, the amount of refund/credit is limited to the amount of the tax paid within the two years immediately preceding the filing of the claim. If no return

was filed, the claim is allowable when filed within two years from the date the tax was paid.

The RRA '98, Section 3202, allows for the suspension of the statute on filing overpayment claims during periods of disability. Section 3202 suspends the running of the statute of limitations on refunds during the time the taxpayer is medically, physically, or emotionally unable to handle their financial affairs. The disability must be medically determinable and must continually last for not less than 12 months or result in the death of the taxpayer. It does not suspend the statute of limitations for taxpayers that have a spouse or other guardian to act for them during the periods of disability. Section 3202 does not apply to any claim for refund or credit that is barred as of the date of enactment, July 22, 1998.

The Collection Statute Expiration Date (CSED) is ten years from the date of assessment of tax. If no return is filed for a tax period, the CSED cannot be computed and will not expire.

Estimated tax penalties

Individuals, trusts, and certain estates

If you expect to owe tax of \$1,000 or more for the tax year, you must prepay the tax by having tax withheld or by making estimated tax payments. We charge a penalty when the total tax you pay during the year doesn't meet the requirements of the law.

Generally, to meet the requirements of the law (and avoid the penalty), you must make estimated tax payments if you expect to owe at least \$1,000 in tax for 2001 (after subtracting your withholding and

credits) and you expect your withholding and credits to be less than the smaller of:

- 90 percent of the tax shown on your 2001 tax return, or
- The tax shown on your 2000 tax return (110 percent of that amount if you are not a farmer or fisherman and the adjusted gross income shown on that return is more than \$150,000 or, if married filing separately for 2001, more than \$75,000). (**Note:** This item does not apply if you did not file a 2000 tax return or that return did not cover 12 months.)

Exception: You do not have to make estimated tax payments if you had no tax liability for the full 12-month 2000 tax year. Also, an individual must be a U.S. citizen or resident alien for all of 2000.

Due dates and additional information

For 2001, estimated tax payments for calendar year taxpayers are due April 16, June 15 and Sept. 17, 2001 and Jan. 15, 2002. You do not have to make the Jan. 17, 2002 payment if

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Estimated tax penalties

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you file your 2001 tax return by Jan. 31 and pay the entire balance due with your return. For due dates for fiscal year taxpayers and additional information about estimated taxes and your 2001 tax liability, see Form 1040-ES, *Estimated Income Tax for Individuals*, or Form 1041-ES, *Estimated Income Tax for Estates and Trusts*.

For more information on when the estimated tax penalty may be reduced or removed, see the instructions for Form 2210, *Underpayment of Estimated Income Tax by Individuals and Fiduciaries*.

Corporations

A corporation with tax of \$500 or more that fails to pay a correct installment of estimated tax in full by the due date may be subjected to an estimated tax penalty. The penalty rate applies to the period of underpayment for any installment. Compute the penalty at the rate of interest published quarterly by the IRS.

For tax years beginning after December 31, 1993, the estimated tax payment required in installments is the lesser of:

1. 100 percent of the tax shown on the return for the preceding year, if that year was a 12 month tax year, and a return filed for that year showed a tax liability greater than zero.
2. 100 percent of the tax shown for the current year (the current year tax may be determined on the basis of actual income or annualized income).

Note: The fact that your prior year's tax was zero does not exempt you from this penalty. In this case, you should annualize your income.

Large Corporation — For purposes of payment of estimated tax, a large corporation is one with

at least \$1 million of taxable income in any of the last three years. A large corporation is prohibited from using their prior year's tax liability (method (1) above), except in determining the first installment of their tax year. Any reduction in a large corporation's first installment, as a result of using the prior year's tax, must be recaptured in the corporation's second installment. In applying the \$1 million test, taxable income is computed without regard to net operating loss carryovers or capital loss carrybacks.

Form 2220, *Underpayment of Estimated Tax by Corporations*, is used to determine if the corporation is subject to the penalty for underpayment of estimated tax and, if so, the amount of the penalty. Generally, a corporation does not have to file this form because the IRS will figure the amount of the penalty and bill the corporation. A corporation should complete and attach this form to their return if:

- The annualized income installment method and/or the adjusted seasonal installment method is used, or
- The corporation is a large corporation, computing their first installment based on their prior year's tax.

The corporation should attach their annualized income worksheet to Form 2220.

Abatement of penalties

The Internal Revenue Code, Section 6651 authorizes the abatement of penalties for failure to file tax returns and/or failure to pay tax, if that failure is due to reasonable cause and not willful neglect. Individuals requesting reasonable cause consideration for a penalty

must submit a written support statement. You may request abatement of penalties for reasonable cause, but interest cannot be removed for reasonable cause.

The statement should be filed with the director of the service center where the tax return was required to be filed. The declaration must be made under penalties of perjury and must fully explain the facts related to the reasonable cause. Abatement requests for certain penalties may be made by telephone to a toll-free number shown on the penalty notice. **Note:** The tax must be paid before the request can be considered.

Forgiveness of penalties is decided on a case-by-case basis. Generally, if the taxpayer exercised ordinary business care and prudence, and was nevertheless unable to file the return timely, the delay is considered due to reasonable cause. A failure to pay may also be due to reasonable cause, if the taxpayer exercised ordinary business care and prudence but could not pay the tax liability. They must show reasonable efforts to conserve sufficient assets in a marketable form in an attempt to pay the tax due before a failure to pay penalty will be abated.

If the IRS determines that failure to file was due to reasonable cause and not willful neglect, this penalty will not be assessed. The taxpayer would still be responsible for the tax owed plus interest due.

Note: Late payment penalty and interest will be charged on any tax paid after the original return due date. Even if you are granted an extension to file, you still must pay all of your tax by the original return due date. You may be granted an extension to file, but not to pay. Extensions to pay are only granted to

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INSTALLMENT AGREEMENT REDUCES PENALTIES

Taxpayers who don't pay their taxes when they are due may be subject to a failure-to-pay penalty of .50 percent of their unpaid taxes for each month or part of a month the tax is not paid. Beginning in 2000, if they file their return on time and enter into an installment agreement with the IRS, this penalty will be reduced to .25 percent. **Note: If the installment agreement defaults or is terminated, the normal failure to pay penalty charges will resume.**

REMEMBER:

Using labels saves time and increases efficiency. None of the information on an IRS preprinted label affects whether taxpayers are audited.

IRS INTEGRITY HOTLINE

The IRS expects its employees to conform to the highest standards of integrity. If you have reason to believe that an IRS employee is engaging in misconduct, call: 1.800.752.7001 ext. 968

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United States Estate Tax Returns (Form 706).

Penalty appeals procedures

If an abatement of a penalty has been denied and you want to receive further consideration by an Appeals officer, a brief written statement of the disputed issue must be submitted to the service center Appeals coordinator.

Provide the following information:

- The name and SSN or EIN of the taxpayer.
- A statement that you want to appeal the findings to Appeals.
- A statement of facts supporting your position in any contested factual issues and
- Any documentation supporting why you filed/paid your taxes late.
- If available, include a statement outlining the law or other authority on which you relied.

The statement of facts should be detailed and complete, including specific dates, names, amounts, locations, etc. It must be declared true under penalties of perjury. You may do this by adding the following signed

Refund Hold Program

The IRS now has an automated program freezing refunds of more than \$300 when a taxpayer account indicates an open tax delinquency inquiry within the last five years.

The IRS sends letters to taxpayers requesting they file the delinquent return or explain why no return should be filed. If we don't receive a response, we prepare a substitute for return on the missing periods. These cases involve refunds due to taxpayers who file only when they expect a refund.

To avoid delays, delinquent returns should be mailed to the office that

declaration to the protest:

"Under penalties of perjury, I declare that the facts presented in my written protest, which are set out in the accompanying statement of facts, schedules, and other statements are, to the best of my knowledge and belief, true, correct and complete."

If an authorized representative sends the protest, the following declaration may be substituted:

"That he or she prepared the protest and accompanying documents, and whether he or she knows personally that the protest and accompanying documents are true and correct."

Attach *Power of Attorney and Declaration of Representative* (Form 2848) or similar written authorization to your written statement. Send your request to:

Internal Revenue Service Center Penalty Appeals Coordinator

The coordinator will review your additional information to determine whether the penalty should be reduced. If the request for appeal cannot be resolved immediately with the additional information, the coordinator will forward the written statement to the Appeals Office servicing your district.

sent the refund hold letter — not to a local office. There is no need to send another current year return; doing so may only complicate the process. The earliest the taxpayer could expect a current year refund is one full month after the delinquent return is processed. However, if the delinquent return shows a balance due, the held refund will be applied.

Practitioners should provide the taxpayer's daytime phone number and the best hours to call. If there is a problem with the return, it can be resolved more quickly by calling the phone number listed on the notice rather than by correspondence.

PAYMENT TIPS

Help your clients ensure that their payments are properly credited by stressing the importance of writing the following information on their check or money order:

- SSN or EIN.
- Tax period covered by the payment.
- Current mailing address.
- Correct name of the tax account.
- Type of tax form associated with the payment.
- Make the check or money out to United States Treasury — *not the IRS.*

It is even more important to provide identifying information if you use a money order.



The fastest, easiest and most accurate way to file!

Reasonable cause abates penalties

If a taxpayer asks for relief from paying penalties, they must follow specific guidelines. Internal Revenue Code, Section 6651, authorizes the abatement of penalties for failure to file tax returns and for failure to pay tax if the failure is due to reasonable cause and not willful neglect. Individuals requesting reasonable cause consideration for a penalty abatement normally must submit a written supporting statement to their service center.

CFR Section 301.6651 requires a written statement, signed by the taxpayer or representative with a Power of Attorney, under penalty of perjury, that explains the facts related to the reasonable cause. However, in the interest of fairness, the IRS accepts unsigned and oral requests (if the penalty is \$250 or less) with the appropriate documentation by the employee handling the case

when no reason exists to question the legitimacy of the request.

Reasonable cause determinations are based on the facts and circumstances of each case. Generally, if the taxpayer exercised ordinary business care and prudence and was still unable to file the return on time, the delay is considered due to reasonable cause. A failure to pay also may be due to reasonable cause if the taxpayer exercised ordinary business care and prudence, yet could not pay the tax liability in a timely manner. The tax due must be paid before a late payment penalty will be abated. If the IRS determines that failure to file was due to reasonable cause and not willful neglect, the penalty will be abated. The taxpayer is still responsible for the tax owed plus interest.

LOCKBOX PROCESSING

Tax practitioners should mail all types of Form 1040 returns with a remittance to the lockbox.

There are procedures in Package X for preparation and mailing of the 1040-V with lockbox mailing instructions and addresses. These procedures not only provide for expanding lockbox volumes but also provide consistent procedures for tax preparers. Installment agreement payments and fees should also be mailed to the appropriate lockbox address. Not all individual tax packages contain lockbox mailing instructions.

Individual tax packages are limited in scope regarding which taxpayers will receive the lockbox two-label envelope. Other taxpayers will receive the usual address envelope. Regardless of the package received by your clients, mail

your Form 1040-V remittance returns to the lockbox address. If your clients receive a preprinted Form 1040-V package, encourage them to use the preprinted Form 1040-V with their remittance returns. The preprinted voucher can be read through high-speed computer scanning equipment, eliminating the need for data entry, thus ensuring fast and accurate posting of the payment information.

Forms 4868, *Extension Requests*, with remittances are processed at the lockbox. (See the list of lockbox addresses on the next two pages.)

**LOCKBOX
ADDRESSES**

**Note: All PO Box addresses
preceded by
Internal Revenue Service**

Andover Center

Form 940

PO Box 371307
Pittsburgh, PA 15250-7307

Form 940-EZ

PO Box 371324
Pittsburgh, PA 15250-7324

Form 941

PO Box 371493
Pittsburgh, PA 15250-7493

Form 943

PO Box 371475
Pittsburgh, PA 15250-7475

Form 1040

PO Box 371361
Pittsburgh, PA 15250-7361

Form 1040-ES

PO Box 371999
Pittsburgh, PA 15250-7999

Form 4868

PO Box 371410
Pittsburgh, PA 15250-7410

Form CP 521/523

PO Box 371429
Pittsburgh, PA 15250-7429

Atlanta Center

Form 940

PO Box 105887
Atlanta, GA 30348-5887

Form 940-EZ

PO Box 105659
Atlanta, GA 30348-5659

Form 941

PO Box 105703
Atlanta, GA 30348-5703

Form 943

PO Box 105094
Atlanta, GA 30348-5094

Form 1040

PO Box 105093
Atlanta, GA 30348-5093

Form 1040-ES

PO Box 105900
Atlanta, GA 30348-5900

Form 4868

PO Box 105073
Atlanta, GA 30348-5073

Form CP 521/523

PO Box 105572
Atlanta, GA 30348-5572

Austin Center

Form 940

PO Box 970017
St. Louis, MO 63197-0017

Form 940-EZ

PO Box 970017
St. Louis, MO 63197-0017

Form 941

PO Box 970013
St. Louis, MO 63197-0013

Form 943

PO Box 970015
St. Louis, MO 63197-0015

Form 1040

PO Box 970016
St. Louis, MO 63197-0016

Form 1040-ES

PO Box 970001
St. Louis, MO 63197-0001

Form 4868

PO Box 970027
St. Louis, MO 63197-0027

Form 1041-ES

PO Box 970002
St. Louis, MO 63197-0002

Form CP 521/523

PO Box 970022
St. Louis, MO 63197-0022

Brookhaven Center

Form 940

PO Box 1365
Newark, NJ 07101-1365

Form 940-EZ

PO Box 210
Newark, NJ 07101-0210

Form 941

PO Box 416
Newark, NJ 07101-0416

Form 943

PO Box 254
Newark, NJ 07101-0254

Form 1040

PO Box 1187
Newark, NJ 07101-1187

Form 1040-ES

PO Box 162
Newark, NJ 07101-0162

Form 4868

PO Box 22423
Newark, NJ 07101-2423

Form CP 521/523

PO Box 22421
Newark, NJ 07101-2421

Cincinnati Center

Form 940

PO Box 6977
Chicago, IL 60680-6977

Form 940-EZ

PO Box 6796
Chicago, IL 60680-6796

Form 941

PO Box 7329
Chicago, IL 60680-7329

Form 943

PO Box 6538
Chicago, IL 60680-6538

Form 1040

PO Box 6223
Chicago, IL 60680-6223

Form 1040-ES

PO Box 7422
Chicago, IL 60680-7422

Form 4868

PO Box 6252
Chicago, IL 60680-6252

Form 2290

PO Box 6229
Chicago, IL. 60680-6229

Form CP 521/523

PO Box 6220
Chicago, IL 60680-6220

Fresno Center

Form 940

PO Box 60378
Los Angeles, CA 90060-0378

Form 940-EZ

PO Box 60150
Los Angeles, CA 90060-0150

Form 941

PO Box 60407
Los Angeles, CA 90060-0407

Form 943

PO Box 60819
Los Angeles, CA 90060-0819

Form 1040

PO Box 60000
Los Angeles, C . 90060-6000

Form 1040-ES

PO Box 54030
Los Angeles, CA 90054-0030

Form 4868

PO Box 54916
Los Angeles, CA 90054-0916

Form CP 521/523

PO Box 30507
Los Angeles, CA 90030-0507

Kansas City Center

Form 940

PO Box 970010
St. Louis, MO 63197-0010

Form 940-EZ

PO Box 970010
St. Louis, MO 63197-0010

Form 941

PO Box 970007
St. Louis, MO 63197-0007

Form 943

PO Box 970009
St. Louis, MO 63197-0009

Form 1040

PO Box 970011
St. Louis, MO 63197-0011

Form 1040-ES

PO Box 970006
St. Louis, MO 63197-0006

Form 4868

PO Box 970028
St. Louis, MO 63197-0028

Form CP 521/523

PO Box 970024
St. Louis, MO 63197-0024

Memphis Center

Form 940

PO Box 1210
Charlotte, NC 28201-1210

Form 940-EZ

PO Box 1210
Charlotte, NC 28201-1210

Form 941

PO Box 70503
Charlotte, NC 28272-0503

Form 943

PO Box 1212
Charlotte, NC 28201-1212

Form 1040

PO Box 1214
Charlotte, NC 28201-1214

Form 1040-ES

PO Box 1219
Charlotte, NC 28201-1219

Form 4868

PO Box 1236
Charlotte, NC 28201-1236

Form CP 521/523

PO Box 1233
Charlotte, NC 28201-1233

Ogden Center

Form 940

PO Box 7024
San Francisco, CA 94120-7024

Form 940-EZ

PO Box 7028
San Francisco, CA 94120-7028

Form 941

PO Box 7922
San Francisco, CA 94120-7922

Form 943

PO Box 7353
San Francisco, CA 94120-7353

Form 1040

PO Box 7704
San Francisco, CA 94120-7704

Form 1040-ES

PO Box 510000
San Francisco, CA 94151-5100

Form 4868

PO Box 7122
San Francisco, CA 94120-7122

Form CP 521/523

PO Box 7125
San Francisco, CA 94120-7125

Philadelphia Center

Form 940

PO Box 8726
Philadelphia, PA 19162-8726

Form 940-EZ

PO Box 8738
Philadelphia, PA 19162-8738

Form 941

PO Box 8786
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