

# IRS News Release

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## Tax Law Changes Delay e-file for a Small Number of 2005 Forms

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WASHINGTON — Following new tax law legislation enacted late in the year, the Internal Revenue Service announced today that e-file availability for a small number of 2005 tax forms will be delayed until later this month.

The late tax law changes mean that 13 forms will not be available for e-file until the end of January. None of the most commonly used forms are affected by the delay, and 114 other forms remain available for e-filing.

Based on last year's January filings, a few hundred thousand taxpayers could be affected by the delay, with the largest group involving people filing Form 8863, "Education Credits."

Affected taxpayers who e-file should wait until the end of January to submit their returns. They will be unable to file electronically these forms in the interim.

Affected taxpayers can still file on paper from copies of the forms posted on the IRS.gov website, but the agency noted that waiting to e-file until the end of the month will still generally result in a faster refund because of the faster processing times for electronic returns.

The IRS anticipates that all of the forms and related computer-programming changes will be complete by the end of January. Most taxpayers do not receive their Forms W-2 and 1099 until late January. In all, the IRS expects about 135 million returns to be filed this year.

### **Disaster-Related Forms**

Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustments)

Form 8606, Nondeductible IRAs

Form 8863, Education Credits (Hope and Lifetime Learning Credits)

Form 8915, Qualified Hurricane Retirement Plan Distributions and Repayments

Form 3468, Investment Credit

Form 3800, General Business Credit

Form 5884-A, Credits for Employers Affected by Hurricane Katrina, Rita, or Wilma

### **General Tax Forms:**

Form 8379, Injured Spouse Allocation

Form 8611, Recapture of Low Income Housing Credit

Form 8864, Biodiesel and Renewable Diesel Fuels Credit  
Form 8896, Low Sulfur Diesel Fuel Production Credit  
Form 8271, Investor Reporting of Tax Shelter Registration Number  
Form 8886, Reportable Transaction Disclosure Statement