

## Section 2 - Tax Returns and Forms

### 1 Nature of Changes

| Description               | Page No. |
|---------------------------|----------|
| List of Returns and Forms | 2-1      |
| Due Dates of Returns      | 2-18     |
| Extension Forms           | 2-22     |

### 2 List of Returns, Forms and Schedules

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 IRM 3.12.21-4 for a list of forms sorted by MFT code.

**B-BMF E-EPMF I-IMF N-NMF**

| 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 Tax 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 |             |                 |          |                            |
| SSA-1099 | Social Security Benefit Statement   |             | 5               |          | 82                         |
| 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  | B           | 5               | 88       | 11, 12, 21, 37, 38, 39, 40 |
| W-2C     | Statement of Corrected Income and Tax Amounts                                     | B           | 5               | 88       | 44                         |
| W-2CM    | Commonwealth of the Northern Mariana Islands Wage and Tax Statement               | B           | 5               | 88       |                            |
| W-2GU    | Guam Wage and Tax Statement   | B           | 5               | 88       |                            |
| W2-G     | Certain Gambling Winnings   | B           | 5               | 88       | 32                         |
| W-2VI    | US Virgin Islands Wage and Tax Statement  | B           | 5               | 88       |                            |
| W-3      | Transmittal of Income and Tax Statements  | B           | 5               | 88       | 37, 38                     |
| W-3      | Transmittal of Income and Tax Statements  | B           | 1               | 88       | Any                        |
| W-3(PR)  | Transmittal of Income and Tax Statements (Puerto Rico)                            | B           |                 | 88       |                            |
| W-3C     | Transmittal of Corrected Income & Tax Statements                                  | B           |                 | 88       | 44                         |

Any line marked with # is for official use only

| Form No.  | Title   | File Source | Tax Class         | MFT Code | Doc. Code   |
|-----------|---|-------------|-------------------|----------|-------------|
| W-3C(PR)  | Transmittal of Corrected Income & Tax Statements (Puerto Rico)                          | B           |                   | 88       | 33          |
| 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.  |             |                   |          |             |
| W-7       | Application for IRS Individual Taxpayer Identification Number                           | I           | 2                 |          | 96          |
| W-7       | Application for IRS Individual Taxpayer Identification Number- Magnetic Tape            | I           | 2                 |          | 94          |
| W-7SP     | Application for IRS Individual Taxpayer Identification Number - Spanish                 | I           | 2                 |          | 98          |
| W-7SP     | Application for IRS Individual Taxpayer Identification Number - Magnetic Tape - Spanish | I           | 2                 |          | 92          |
| W-7A      | Application for Adoption Taxpayer Identification Number (ATIN)                          | I           | 6                 |          | 96          |
| W-7P      | Application for Tax Return Preparer ID Number   |             | 6                 |          | 91          |
| W-8       | Certificate of Foreign Status   |             |                   |          |             |
| W-9       | Request for Taxpayer Identification Number and certificate                              |             |                   |          |             |
| W-10      | Dependent Care Provider's Identification & Cert.  |             |                   |          |             |
| 11C       | Occupational Tax and Registration Return for 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 (and Generation Skipping Transfer) Tax Return                      | B/N         | 5,*6              | 52,*53   | 06          |
| 706A      | United States Additional Estate Tax Return  | N           | 6                 | 52,*53   | *84         |
| 706B      | <b>OBSELETE</b> Generation-Skipping Transfer Tax Return                                 | B           | 6                 | 52       | 85          |
| 706CE     | Certificate of Payment of Foreign Death Tax   |             |                   |          |             |
| 706D      | United States Additional Estate Tax Return Under Code Section 2057                      | N           | 6                 | 53       | 84          |
| 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          |
| 706NA     | United States Nonresident Alien Estate Tax Return                                       | B/N         | 5,*6              | 52,*53   | 05          |
| 706QDT    | U.S. Estate Tax Return for Qualified Domestic Trusts                                    | N           | 6                 | 53       | 85          |
| 709       | United States Gift (and Generation Skipping Transfer) Tax Return                        | B/N         | 5,*6              | 51,*54   | 09          |
| 712       | Life Insurance Statement  |             |                   |          |             |
| 720       | Quarterly Federal Excise Tax Return   | B/N         | 4,*6              | 03,*45   | 20,*30      |
| 730       | Monthly Tax return for Wagers   | B           | 4                 | 64       |             |
| 809       | Receipt for Payment of Taxes  |             | 1,2,3,4,5,6,7,8,0 |          | 17,18       |
| 813       | Document Register   |             | 1,2,3,4,5,6,7,8,9 |          | 99          |

Any line marked with # is for official use only

| Form No.       | Title  | File Source | Tax Class         | MFT Code | Doc. Code |
|----------------|--|-------------|-------------------|----------|-----------|
| 843            | Claims   |             | 1,2,3,4,5,7,8,9,0 |          | 54,77     |
| 851            | Affiliations Schedule  |             |                   |          |           |
| 872            | Consent to Extend the Time to Assess Tax   |             |                   |          |           |
| 872-A          | Special Consent to Extend the Time to Assess Tax   |             |                   |          |           |
| 872-B          | Consent to Extend the Time to Assess Miscellaneous Excise Taxes  |             |                   |          |           |
| 872-C          | Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code      |             |                   |          |           |
| 872-D          | Consent to Extend the Time on Assessment of Tax Preparer Penalty   |             |                   |          |           |
| 872-F          | Consent to Extend the Time to Assess Tax Attributable to Items of a Partnership                                  |             |                   |          |           |
| 872-N          | Notice of Termination of Special Consent to Extend the Time to Assess Tax Attributable to Items                  |             |                   |          |           |
| 872-O          | Special Consent to Extend the Time to Assess Tax Attributable to a Partnership                                   |             |                   |          |           |
| 872-P          | Consent to Extend Time to Assess Tax Attributable to Partnership Items of a Registered Partnership               |             |                   |          |           |
| 872-Q          | Notice of Termination of Special Consent to Extend the Time to Assess Tax Attributable to Items. . .             |             |                   |          |           |
| 872-R          | Special Consent to Extend the Time to Assess Tax Attributable to Items of an S. Corporation                      |             |                   |          |           |
| 872-S          | Consent to Extend the Time to Assess Tax Attributable to Items of an S. Corporation                              |             |                   |          |           |
| 872-T          | Notice of termination of Special Consent to Extend to Assess Tax   |             |                   |          |           |
| 8963           | Report of Health Insurance Provider Information  | B           | 2                 | 79       |           |
| 900            | Tax Collection Waiver  |             | 2,6,9             |          | 77        |
| 926            | Return by a Transferor of Property to a Foreign Corporation, Foreign Trust or Estate, or Foreign Partnership     | N           | 6                 | 81       | 32        |
| 928            | Fuel Bond  |             |                   |          |           |
| 940            | Employer's Annual Federal Unemployment Tax Return  | B/N         | 8,*6              | 10,*80   | 40        |
| 940/940 E-FILE | Magnetic Tape Employer's Annual Federal Unemployment Tax Return  | B           | 8                 | 10       | 39        |
| 940PR          | Employer's Annual Federal Unemployment Tax Return, Puerto Rico   | B           | 8                 | 10       | 40        |
| 940V           | Federal Unemployment Tax Return Process Through RPS  | B           | 8                 | 10       | 70        |
| 941            | Employer's Quarterly Federal Tax Return  | B/N         | 1,*6              | 01,*17   | 41        |
| 941            | Magnetic Tape Employer's Quarterly Federal Tax Return  | B           | 1                 | 01       | 35        |
| 941C (PR)      | Statement to Correct Information Previously Reported Under the Federal Insurance Contributions Act - Puerto Rico | B           | 1                 | 01       | 41        |
| 941C           | Statement to Correct Information Previously Reported Under the Federal Insurance Contributions Act               | B           | 1                 | 01       |           |
| 941-M          | Employer's Monthly Federal Tax Return  | B           | 1                 | 01       | 41        |
| 941NMI         | Employer's Tax Return of Northern Marianne Islands   | N           | 6                 | 17       | 41        |
| 941 On Line    | Employer's Tax Return On Line  | B           | 1                 | 01       | 39        |

Any line marked with # is for official use only

| Form No.   | Title   | File Source | Tax Class | MFT Code | Doc. Code |
|------------|---|-------------|-----------|----------|-----------|
| 941 E-File | Electronically Filed Employer's Quarterly Federal Tax Return  | B           | 1         | 01       | 35        |
| 941PR      | Employer's Quarterly Federal Tax Return, Puerto Rico  | B           | 1         | 01       | 41        |
| 941R       | Allocation Schedule for Aggregate Form 941 Filers   |             |           |          |           |
| 941SS      | Employer's Quarterly Federal Tax Return, Virgin Islands, Guam, American Samoa   | B           | 1         | 01       | 41        |
| 941V       | Employer's Quarterly Tax Return   | B           | 1         | 01       | 70        |
| 941X       | Adjusted Employer's QUARTERLY Federal Tax Return for Claim or Refund  | B           | 1         | 01       | 54        |
| 941TEL     | Employer's Quarterly Federal Tax Return - Telephone   | B           | 1         | 01       | 41        |
| 943        | Employer's Annual Federal Tax Return for Agricultural Employees   | B/N         | 1,*6      | 11,*19   | 43        |
| 943PR      | Employer's Annual Tax Return for Agricultural Employees, Puerto Rico (OCS Only)   | B           | 1         | 11       | 43        |
| 943V       | Employer's Annual Return For Agricultural Employees. Process through RPS  | B           | 1         | 11       | 70        |
| 944        | Employer's Annual Federal Employment Tax Return   | B           | 1         | 14       | 49        |
| 944PR      | Employer's Annual Federal Employment Tax Return – Puerto Rico   | B           | 1         | 14       | 49        |
| 944-SS     | Employer's Annual Federal Employment Tax Return – American Samoa, Guam, U.S. Virgin Islands and the Commonwealth of the Northern Marianna Islands | B           | 1         | 14       | 49        |
| 945        | Annual Return Of Withheld Federal Income Tax  | B           | 1         | 16       | 44, 37    |
| 952        | Consent to Fix Period of Limitation on Assessment of Income Tax   |             |           |          |           |
| 957        | U.S. Information Return by and Officer, Director, or U.S. shareholder with Respect to a Foreign Personal Holding Co.                              | N           | 6         | 24       |           |
| 958        | U.S. Annual Information Return by an Officer or Director with Respect to a Foreign Personal Holding Co.   | N           | 6         | 25       |           |
| 959        | Return by an Officer, Director, or Shareholder with Respect to the Organization or Reorganization of a Foreign Corp. and Acquisition of its Stock | N           | 6         | 26       |           |
| 964/966    | Corporate Dissolution Indicator   | B           | 9         |          | 78        |
| 982        | Reduction of Tax Attributes Due to Discharge of Indebtedness  |             |           |          |           |
| 990        | Return of Organization Exempt from Income Tax   | B/N         | 4*6       | 67       | 90, 93    |
| 990-BL     | Information and Initial Excise Tax Return for Black Lung Benefit Trust and Certain Related Persons  | N           | 6         | 56       | 88        |
| 990EZ      | Short Form Return of Organization Exempt From Income Tax  | B           | 4         | 67       | 09, 92    |
| 990-H      | US Income Tax Return for Homeowners Associations  |             |           |          |           |
| 990-N      | Annual Electronic Notice  | B           | 4         | 67       | 89        |
| 990-PF     | Private Foundation or <b>Section 4947(a)(1) Non-exempt Charitable Trust</b>   | B/N         | 4,*6      | 44       | 91        |
| 990-T      | Exempt Organization Business Income Tax Return  | B/N         | 3,*6      | 34       | 93        |
| 990-W      | Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organization  |             |           |          |           |
| 1000       | Ownership Certificate   |             |           |          |           |
| 1001       | Ownership, Exemption, or Reduced Rate Certificate   |             |           |          |           |
| 1023       | Application for Recognition of Exemption  |             |           |          | 80        |

Any line marked with # is for official use only

| Form No.               | Title   | File Source | Tax Class | MFT Code         | Doc. Code     |
|------------------------|---|-------------|-----------|------------------|---------------|
| 1024                   | Application for Recognition of Exemption  |             |           |                  | 80            |
| 1025                   | No Application (Dummy Form Number) - IRC Sections 501(c)(01),(11),(14),(16),(18),(21),(22),(24), and 501(d) or 494(a) |             |           |                  |               |
| 1026                   | Group Exemption - EDS Only - Any IRC Section  |             |           |                  |               |
| 1028                   | Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120                  |             |           |                  |               |
| 1040                   | U.S. Individual Income Tax Return   | I/N         | 2,*6      | 30, 31, *20      | 11,12, 21, 22 |
| 1040 Sch A             | Itemized Deductions   |             |           |                  |               |
| 1040 / A Sch B         | Interest and Ordinary Dividends   |             |           |                  |               |
| 1040 Sch C             | Profit or Loss from Business  |             |           |                  |               |
| 1040 Sch C-EZ          | Net Profit from Business (Sole Proprietorship)  |             |           |                  |               |
| 1040 Sch D             | Capital Gains and Losses  |             |           |                  |               |
| 1040 Sch E             | Supplemental Income and Loss  |             |           |                  |               |
| 1040 /A Sch EIC        | Earned Income Credit  |             |           |                  |               |
| 1040 Sch F             | Profit or Loss From Farming   |             |           |                  |               |
| 1040 Sch H             | Household Employment Taxes  |             |           |                  |               |
| 1040 Sch J             | Income Averaging for Farmers and Fishermen  |             |           |                  |               |
| 1040 Sch R             | Credit for the Elderly or the Disabled  |             |           |                  |               |
| 1040 Sch SE            | Self-Employment Tax   |             |           |                  |               |
| 1040/A Sch 8812        | Child Tax Credit  |             |           |                  |               |
| 1040A                  | U.S. Individual Income Tax Return   | I           | 2         | 30, 31           | 09,10         |
| 1040C                  | U.S. Departing Alien Income Tax Return  | I           | 2         | 30               | 61            |
| 1040ES                 | U.S. Declaration of Estimated Income Tax for Individuals  | I           | 2         | 30, 31           | 20            |
| 1040EZ                 | U.S. Individual Income Tax Return   | I           | 2         | 30, 31           | 07, 08        |
| 1040EZ-TEL             | US Individual Income Tax Return - Telefile  | I           | 2         | 30               | 28            |
| 1040 MeF               | U.S. Individual Income Tax Return   | I           | 2         | 30               | 11,21         |
| 1040 MeF International | U.S. Individual Income Tax Return   | I           | 2         | 30               | 05            |
| 1040NR                 | U.S. Non-resident Alien Income Tax Return (AUSC only)   | I/N         | 2,*6      | 30, 31, *20, *21 | 72,73         |
| 1040NR-EZ              | US Non-resident Alien Income Tax Return (AUSC only)   | I           | 2         | 30               | 73            |
| 1040PC                 | U.S. Individual Income Tax Return (Personal Computer)   | I           | 2         | 30               | 05,06         |
| 1040PR                 | U.S. Self-Employment Tax Return-Puerto Rico (AUSC only)   | I/N         | 2,*6      | 30, 31, *22      | 27            |

Any line marked with # is for official use only

| Form No.                           | Title   | File Source | Tax Class | MFT Code | Doc. Code     |
|------------------------------------|---|-------------|-----------|----------|---------------|
| 1040SS                             | U.S. Self-Employment Tax Return-Virgin Islands, Guam, American Samoa (PSC only)             | I           | 2         | 30, 31   | 26            |
| 1040V                              | Payment Voucher   | I           | 2         | 30       | 70            |
| 1040<br>VITA/T<br>CE<br>OVRPR<br>T | US Individual Income Tax return (VITA/TCE Overprint)  |             |           | 20       |               |
| 1040X                              | Amended U.S. Individual Income Tax Return   | I           | 2         | 30       | 11,54         |
| 1041                               | U.S. Income Tax Return (for Estates and Trusts)   | B/N         | 2,*6      | 05,*21   | 44            |
| 1041                               | Magnetic Media U.S. Income Tax Return (for Estates and Trusts)                              | B           | 2         | 05       | 36            |
| 1041-A                             | U.S. Information Return—Trust Accumulation of Charitable Amounts                            | B/N         | 4,*6      | 36       | 81            |
| 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            |
| 1041-N                             | U.S. Income Tax Return for Electing Alaska Native Settlement Trusts                         | B           | 2         | 05       | 39            |
| 1041PF                             | (See Form 5227)   |             |           |          |               |
| 1041QF<br>T                        | Qualified Funeral Trust   | B           | 2         | 05       | 39            |
| 1042                               | Annual Withholding Tax Return for US Source Income of Foreign Persons                       | B/N         | 1,*6      | 12       | 25            |
| 1042-S                             | Foreign Persons US Source Income subject to Withholding                                     | N           | 5         | 12       | 02            |
| 1042-T                             | Annual Summary and Transmittal of Forms 1042-S  | N           | 5         | 88       | 01            |
| 1045                               | Application for Tentative Refund  |             |           |          |               |
| 1065                               | U.S. Return of Partnership Income (Publicly Traded Partnerships)                            | B/N         | 2,*6      | 06,*35   | 65, 67        |
| 1065<br>MeF                        | U.S. Return of Partnership Income (Publicly Traded Partnerships)                            | B/N         | 2         | 06       | 67,69         |
| 1065-B                             | US. Return of Income for Electing Large Partnerships  | B/N         | 2         | 06       | 68            |
| 1065-B<br>MeF                      | U.S. Return of Income for Electing Large Partnerships                                       | B/N         | 2         | 06       | 68            |
| 1065-B<br>K1                       | Partners Share of Income (Loss) From an Electing Partnership                                |             | 5         |          | 22            |
| 1065-K1                            | Partners Share of Income, Credits, Deductions, Etc.   |             | 5         |          | 65            |
| 1065-K1<br>MeF                     | Partners Share of Income, Credits, Deductions, Etc.   |             | 5         |          | 20            |
| 1066                               | Real Estate Mortgage Investment Conduit Income Tax Return                                   | B/N         | 3,*6      | 07       | 60            |
| 1066<br>SCH 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                                |             |           |          |               |
| 1095-A                             | Health Insurance Marketplace Statement (ACA)  | I           |           |          |               |
| 1096                               | Annual Summary and Transmittal of US Information Returns                                    | I/B         | 5         | 88       | 39, 40,<br>69 |
| 1098                               | Mortgage Interest Statement   |             | 5         |          | 81            |
| 1098-C                             | C (Contributions of Motor Vehicles, Boats and Airplanes)                                    |             |           |          |               |
| 1098-E                             | Student Loan Interest Statement   |             | 5         |          | 84            |
| 1098-T                             | Tuition Statement   |             | 5         |          | 83            |

Any line marked with # is for official use only

| Form No.     | Title  | File Source | Tax Class | MFT Code | Doc. Code |
|--------------|--|-------------|-----------|----------|-----------|
| 1099-A       | Acquisition or Abandonment of Secured Property   |             | 5         |          | 80        |
| 1099-B       | Proceeds From Real Estate Broker and Barter Exchange Transactions.   |             | 5         |          | 79        |
| 1099-C       | Cancellation of Debt   |             | 5         |          | 85        |
| 1099-CAP     | Changes in Corporate Control and Capital Structure   |             | 5         |          | 73        |
| 1099-DIV     | Dividends and Distributions  |             | 5         |          | 91        |
| 1099-G       | Certain Government Payments  |             | 5         |          | 86        |
| 1099-H       | Health Coverage Tax Credit (HCTC) Advance Payments   |             | 5         |          | 71        |
| 1099-INT     | Interest Income  |             | 5         |          | 92        |
| 1099-K       | Payment Card and Third Party Network Transactions  |             | 5         |          | 10        |
| 1099-LTC     | Long term care and accelerated death benefits  |             | 5         |          | 93        |
| 1099-MISC    | Miscellaneous Income   |             | 5         |          | 95        |
| 1099-SA      | Distributions from an HSA, Archer Medical Savings Account (MSA), or Medicare + Choice MSA                    |             | 5         |          | 94        |
| 1099-OID     | Original Issue Discount  |             | 5         |          | 96        |
| 1099-PATR    | Taxable Distributions Received from Cooperatives   |             | 5         |          | 97        |
| 1099-Q       | Payments from Qualified Education Programs (Under Sections 529 and 530)                                      |             | 5         |          | 31        |
| 1099-R       | Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc. | B           | 5         | 88       | 98        |
| 1099-S       | 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        |
| 1120-C       | U.S. Income Tax Return for Cooperative Associations  | B           | 3         | 02       | 03        |
| 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     |
| 1120FS C     | U.S. Income Tax Return of a Foreign Sales Corporation (AUSC 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    |
| 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        |
| 1120RI C     | U.S. Income Tax Return for Regulated Investment Companies  | B           | 3         | 02       | 05        |

Any line marked with # is for official use only

| Form No.   | Title  | File Source | Tax Class       | MFT Code | Doc. Code      |
|------------|--|-------------|-----------------|----------|----------------|
| 1120-S     | U.S. Small Business Corporation Income Tax Return  | B/N         | 3,*6            | 02,*31   | 16,*20         |
| 1120S-K1   | Shareholder's Share of Income, Credits, Deductions, etc.   |             | 5               |          | 67             |
| 1120W      | Estimated Tax for Corporation  |             | 3               | 02       | 10             |
| 1120W (FY) | Fiscal Year Corporation Estimated Tax  |             | 3               | 02       | 10             |
| 1120X      | Amended U.S. Corporation Income Tax Return   | B/N         | 3,*6            | 02       | 10,54,*20, *32 |
| 1122       | Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return |             |                 |          |                |
| 1127       | Application for Extension of Time for Payment of Tax   |             | 2               |          | 77             |
| 1128       | Application for Change in Accounting Period  |             |                 |          |                |
| 1138       | Extension of Time for Payment of Taxes by a Corporation Expecting a net Loss Carry back                |             |                 |          |                |
| 1139       | Corporation Application for Tentative Refund   | B           | 3               | 02       | 84             |
| 1164PR     | Disbursing Center Notification of Undelivered Refund Checks  |             | 1,2,3,4,5,6,7,8 |          | 45             |
| 1296       | Assessment Against Transferee of Fiduciary   |             |                 |          |                |
| 1310       | Statement of Person Claiming Refund Due a Deceased Taxpayer  |             |                 |          |                |
| 1331       | Notice of Adjustment (NMF)   |             |                 |          |                |
| 1331B      | Notice of Adjustment   |             |                 |          |                |
| 1331C      | Notice of Adjustment (Wage or Excise Tax)  |             |                 |          |                |
| 1363       | Export Exemption Certificate   |             |                 |          |                |
| 14039      | Identity Theft Affidavit   |             |                 |          |                |
| 14103      | Identity Theft Assistance Request  |             |                 |          |                |
| 1962       | Advance Payment Record   |             | 1,2,3,4,5,6,7,8 |          | 17             |
| 2032       | Contract Coverage Under Title II of the Social Security Act  |             |                 |          |                |
| 2063       | U.S. Departing Alien Income Tax Statement  |             |                 |          |                |
| 2106       | Employee Business Expenses   |             |                 |          |                |
| 2106EZ     | Unreimbursed Employee Business Expenses  |             |                 |          |                |
| 2119       | Sale or Exchange of Principal Residence  |             |                 |          |                |
| 2120       | Multiple Support Declaration   |             |                 |          |                |
| 2137       | Monthly Tax Return—Manufacturers of Cigarette Papers and Tubes   | N           | 6               | 90       | 86             |
| 2158       | Credit Transfer Voucher  |             | 1,2,3,4,5,6,7,8 |          | 58             |
| 2210       | Underpayment of Estimated Income Tax by Individuals and Fiduciaries                                    |             |                 |          |                |
| 2210F      | Underpayment of Estimated Taxes by Farmers and Fishermen   |             |                 |          |                |
| 2220       | Underpayment of Estimated Income Tax by Corporation  |             |                 |          |                |
| 2287       | Dishonored Check Posting Voucher   |             | 1,2,3,4,5,6,7,8 |          | 87             |
| 2287(C)    | Advice of Dishonored Check   |             | 1,2,3,4,5,6,7,8 |          | 17             |
| 2290       | Heavy Highway Vehicle Use Tax Form   | B/N         | 4,*6            | 60,*93   | 95             |
| 2290-EZ    | Heavy Highway Vehicle Use Tax Return for Filers With a Single Vehicle                                  | B           | 4               | 60       | 95             |
| 2290 (FR)  | Heavy Highway Vehicle Use Tax Form (French Version)  | B/N         | 4,*6            | 60,*93   | 95             |
| 2290 (SP)  | Heavy Highway Vehicle Use Tax Form (Spanish Version)   | B/N         | 4,*6            | 60,*93   | 95             |
| 2350       | Application for Extension of Time To File U.S.   | I           | 2               | 30       | 77.04          |

Any line marked with # is for official use only



| Form No.   | Title  | File Source | Tax Class                       | MFT Code | Doc. Code         |
|------------|--|-------------|---------------------------------|----------|-------------------|
|            | Income Tax Return For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment (AUSC only)   |             |                                 |          |                   |
| 2363       | Master File Entity Change  |             | 2,6,9,                          | 00       | 63                |
| 2363A      | Exempt Organization BMF Entity Change  |             | 9,0                             |          | 80,81             |
| 2424       | Account Adjustment Voucher   |             | 1,2,3,4,5,<br>6,7,8,0           |          | 24                |
| 2438       | Regulated Investment Co.–Undistributed Capital Gains Tax Return  | N           | 6                               | 38       | 86                |
| 2439       | Notice to Shareholder of Undistributed Long-Term Capital Gains   |             |                                 |          |                   |
| 2441       | Child and Dependent Care Expenses  |             |                                 |          |                   |
| 2553       | Election by Small Business Corporation   | B           | 9                               | 93       | 53                |
| 2555       | Foreign Earned Income  |             |                                 |          |                   |
| 2555EZ     | Foreign Earned Income Exclusion  |             |                                 |          |                   |
| 2617       | Prepayment Return–Tobacco Products Taxes   | N           | 6                               | 90       | 37                |
| 2650       | TDA/TDI Transfer   |             | 2,6,9                           |          | 50                |
| 2678       | Employer Appointment of Agent  |             |                                 |          |                   |
| 2688       | Application for Additional Extension of Time to File U.S. Individual Income Tax Return (Obsolete for TY 2005 and subsequent)                                       | I/B         | 2,9                             | 30, 51   | 77,04             |
| 2710       | Appeals Division Action and Transmitted Memorandum   |             | 1,2,3,4,5,6,7,8                 |          | 47                |
| 2749       | Request for Trust Fund Recovery Penalty Assessment   | B/N         | 3,6,9                           | 17       | 77                |
| 2848       | Power of Attorney and Declaration of Representative  |             |                                 |          |                   |
| 2859       | Request for Quick or Prompt Assessment   |             | 1,2,3,4,5,6,7,8                 |          | 51                |
| 2859C (B)  | Collection Request for BMF Quick or Prompt Assessment  |             |                                 |          |                   |
| 2859C (I)  | Collection Request for Quick or Prompt Assessment  |             |                                 |          |                   |
| 3115       | Application for Change in Accounting Method  |             |                                 |          |                   |
| 3177 A/B/C | Notice of Action for Entry on Master File  |             | 1, 2, 3, 4, 5, 6,<br>7, 8, 9, 0 | 29, 74   | 14, 49,<br>77, 78 |
| 3206       | Information Statement by United Kingdom Withholding Agents Paying Dividend from United States Corporations to Residents of the U.S. and Certain Treating Countries |             |                                 |          |                   |
| 3244       | Payment Posting Voucher  |             | 1,2,3,4,5,6,7,8<br>,0           |          | 17,18             |
| 3244A      | Payment Posting Voucher–Examination  |             | 1,2,3,4,5,<br>6,7,8             |          | 18                |
| 3245       | Posting Voucher, Refund Check Cancellation or Repayment  |             | 1,2,3,4,<br>5,6,7,8,0           |          | 45                |
| 3249       | Notice of Non-Receipt of Tax Return  |             | 9                               |          | 49                |
| 3258       | Summary Transfer Voucher   |             | 1,2,3,4,5,<br>6,7,8             |          | 58                |
| 3354       | Assessment Adjustment Document   |             | 1,2,3,4,5,<br>6,7,8             |          | 54                |
| 3413       | Transaction List (Account Transfer In)   |             | 1,2,3,4,5,<br>6,7,8             |          | 51,52             |
| 3446       | Notice of Federal Tax Due  |             | 2,5,6                           |          | 17                |
| 3465       | Adjustment Request   |             | 1,2,3,4,5,6,7,8<br>,<br>9,0     |          | 54                |
| 3468       | Investment Credit  |             |                                 |          |                   |
| 3491       | Consumer Cooperative Exemption Application   |             |                                 |          |                   |
| 3520       | Annual Return to Report Transactions with Foreign Trusts and Receipt of Foreign Gifts  | B           | 3                               | 68       | 83                |

Any line marked with # is for official use only

| Form No. | Title  | File Source | Tax Class         | MFT Code | Doc. Code |
|----------|--|-------------|-------------------|----------|-----------|
| 3520-A   | Annual Information Return of Foreign Trust with a U.S., Owner (under Section 6048(b))  | B           | 3                 | 42       | 82        |
| 3552     | Prompt Assessment Billing Assembly   |             | 1,2,3,4,5,6,7,8   |          | 17,51     |
| 3645     | Computation of Penalty for Failure to File Information Returns or Furnish Statements   |             |                   |          |           |
| 3646     | Income from Controlled Foreign Corporation   |             |                   |          |           |
| 3731     | Unidentified Remittance Voucher  |             | 1,2,3,4,5,6,7,8,0 |          | 17        |
| 3753     | Manual Refund Posting Voucher  |             | 1,2,3,4,5,6,7,8   |          | 45        |
| 3800     | General Business Credit  |             |                   |          |           |
| 3809     | Miscellaneous Adjustment Voucher   |             |                   |          |           |
| 3870     | Request for Adjustment   |             | 1,2,3,4,5,6,7,8,9 |          | 54,77     |
| 3903     | Moving Expenses  |             |                   |          |           |
| 3911     | Taxpayer Statement Regarding Refund  |             |                   |          |           |
| 3912     | Taxpayer SSN Validation  |             | 2                 |          | 31,63     |
| 3913     | Acknowledgment of Returned Refund Check and/or Savings Bond  |             |                   |          |           |
| 3967     | Payment Overdue  |             | 2,6               |          | 17        |
| 3967(C)  | Second Notice of Delinquent Tax Account (CP-502)   | N           | 2,5,6             |          | 17        |
| 4029     | Application for Exemption From Social Security Taxes and Waiver of Benefits  |             |                   |          |           |
| 4136     | Computation of Credit for Federal Tax on Fuels   |             |                   |          |           |
| 4137     | Computation of Social Security Tax on Unreported Tip Income  |             |                   |          |           |
| 4159     | Payment Tracer Request   |             |                   |          |           |
| 4224     | Exemption from Withholding of Tax Income Effectively Connected with the Conduct of Business in U.S.                                      |             |                   |          |           |
| 4251     | Return Chargeout (IDRS)  |             |                   |          |           |
| 4255     | Recapture of Investment Credit   |             |                   |          |           |
| 4338     | Transcript Request   |             | 1,2,3,4,5,6,7,8,9 |          | 99        |
| 4338A    | IMF Information or Certified Transcript Request  |             |                   |          |           |
| 4356A    | Notice of Available Frozen Credit  |             | 2,9               |          | 77        |
| 4356SP   | Notice of Available Frozen Credit Puerto Rico  |             | 2,9               |          | 77        |
| 4361     | Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners |             |                   |          |           |
| 4419     | Application for Filing Information Returns on Magnetic Media   |             |                   |          |           |
| 4428     | BMF General Purpose CP Form  |             | 1                 |          | 17,19     |
| 4461     | Application for Approval of Master or Prototype Defined Contribution Plan  | E           | 0                 | 75       | 61        |
| 4461A    | Application for Approval of Master or Prototype Defined Benefit Plan   | E           | 0                 | 75       | 62        |
| 4461B    | Application for Approval of Master or Prototype Defined Contribution Plan  |             |                   | 75       |           |
| 4466     | Corporation Application for Quick Refund of Overpayment of Estimated Tax   | B           | 3                 |          | 45        |
| 4506     | Request for Copy of Tax Form   |             |                   |          |           |
| 4506-A   | Request for Public Inspection or Copy of Exempt Organization Tax Form  |             |                   |          |           |
| 4562     | Depreciation and Amortization Schedule   |             |                   |          |           |
| 4563     | Exclusion of Income for Bona Fide Residents of American Samoa  |             |                   |          |           |
| 4578     | Bond Purchase Plan Approval  | E           | 0                 | 74       | 78        |

Any line marked with # is for official use only

| Form No. | Title  | File Source | Tax Class       | MFT Code | Doc. Code   |
|----------|--|-------------|-----------------|----------|-------------|
| 4626     | Computation of Alternative Minimum Tax—Corporations and Fiduciaries  | B           | 3               |          | 10          |
| 4666-A   | Summary of Employment Tax Examination  | B           | 1,8             |          | 40,41,42,43 |
| 4667     | Examination Changes Federal Unemployment Tax   | B           | 8               |          | 40          |
| 4668     | Employment Tax Changes Report  | B           | 1               |          | 41,42,43    |
| 4684     | Casualties and Thefts  |             |                 |          |             |
| 4694     | Notification Refund Repayment Check not accepted by Bank   |             | 1,2,3,4,5,6,7,8 |          | 45          |
| 4720     | Return of Certain Excise Taxes on Charities and Other Persons Under Chap. 41 and 42 of the IRC                                 | B/N         | 4,*6            | 50,*66   | 71          |
| 4768     | Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes             | B/N         | 9, *6           | 52       | 77,04       |
| 4782     | Employee Moving Expense Information  |             |                 |          |             |
| 4789     | Currency Transaction Report  |             | 5               |          | 89          |
| 4790     | Report of International Transport of Currency or Monetary Instruments  |             | 5               |          | 63          |
| 4797     | Supplemental Schedule of Gains and Losses  |             |                 |          |             |
| 4810     | Request for Prompt Assessment under IR Code Section 6501(d)  |             |                 |          |             |
| 4835     | Farm Rental Income and Expenses  |             |                 |          |             |
| 4844     | Request for Terminal Action  |             |                 |          |             |
| 4852     | Substitute for Form W-2 and Tax Statement, or Form 1099-R, Distribution From Pensions, Annuities, Retirement or Profit-Sharing |             |                 |          |             |
| 4868     | Application for Automatic Extension of Time To File U.S. Individual Income Tax Return (IMF-1040 series)                        | I           | 2               | 30       | 17, 19, 77  |
| 4868 MeF | Application for Automatic Extension of Time To File U.S. Individual Income Tax Return (IMF-1040 series)                        | I           | 2               | 30       | 17          |
| 4876     | Election to be Treated as a DISC   |             |                 |          |             |
| 4876-A   | Election to be Treated as an Interest Charge DISC  |             |                 |          |             |
| 4881     | Chapter 42 Taxes - Disqualified Person Foundation Manager  |             |                 |          |             |
| 4952     | Investment Interest Expense Deduction  |             |                 |          |             |
| 4970     | Tax on Accumulation Distribution of Trusts   |             |                 |          |             |
| 4972     | Special 10-year Averaging Method   |             |                 |          |             |
| 5074     | Allocation of Individual Income Tax to Guam or Commonwealth of the Northern Mariana Islands                                    |             |                 |          |             |
| 5213     | Election to Postpone Determination as to whether the Presumption that an Activity is Engaged in for Profit Applies             |             |                 |          |             |
| 5227     | Split-Interest Trust Information Return  | B/N         | 4,*6            | 37       | 83          |
| 5300     | Application for Determination for Defined Benefit Plan   | E           | 0               | 74       | 53          |
| 5303     | Application for Determination for Collectively Bargained Plan  | E           | 0               | 74       | 03          |
| 5405     | Repayment of the First-Time Homebuyer Credit   |             |                 |          |             |
| 5305     | Individual Retirement Trust Account  |             |                 |          |             |
| 5306     | Application for Approval of Prototype Individual Retirement Account  | E           | 0               | 75       | 06          |
| 5306SEP  | Application for Approval of Prototype Simplified Employee Pension (SEP)  | E           | 0               | 75       | 60          |
| 5307     | Short Form Application for Determination for Employee Benefit Plan   | E           | 0               | 74       | 07          |

Any line marked with # is for official use only

| Form No. | Title   | File Source | Tax Class         | MFT Code | Doc. Code       |
|----------|---|-------------|-------------------|----------|-----------------|
| 5308     | Request for Change in Plan/Trust Year   | E           | 0                 |          | 77              |
| 5309     | Application for Determination of Employee Stock Ownership Plan (ESOP)   | E           | 0                 | 74       | 09              |
| 5310     | Application for Determination Upon Termination  | E           | 0                 | 74       | 10              |
| 5310-A   | Notice of Merger, Consolidation or Transfer of Plan Liabilities   | E           | 0                 | 74       | 11              |
| 5329     | Return for Individual Retirement Arrangement Taxes  | A           | 0                 | 29       | 11,12,21, 22,73 |
| 5330     | Return of Initial Excise Taxes Related to Employee Benefit Plans  | B/N         | 4,*6              | *76      | 35,51           |
| 5344     | Examination Examined Closing Record   |             | 1,2,3,4,5,6,7,8   |          | 47              |
| 5351     | Examination Non-Examined Closings   |             | 1,2,3,4,5,6,7,8   |          | 47              |
| 5394     | Request for Information From Federal Tax Records  | I           | 2                 |          | 56              |
| 5403     | Appellate Closing Record  |             | 1,2,3,4,5,6,7,8   |          | 47              |
| 5452     | Corporate Report of Nondividend Distributions   |             |                   |          |                 |
| 5466B    | Multiple Record of Disclosure   |             | 2,9               |          | 77              |
| 5471     | Information Return With Respect to a Foreign Corporation  |             | 5                 |          | 55              |
| 5472     | Information Return of Foreign Owned Corporation   |             | 5                 |          | 53              |
| 5473     | Report of Acquisitions and Reportable Disposition in a Foreign Partnership  |             |                   |          |                 |
| 5498     | IRA Contribution Information  |             | 5                 |          | 28              |
| 5498-ESA | Coverdell ESA Contribution Information  |             | 5                 |          | 72              |
| 5498-SA  | HSA, Archer MSA or Medicare + Choice MSA Information  |             | 5                 |          | 27              |
| 5500     | Annual Return/Report of Employee Benefit Plan (100 or more participants)  | B/E/N       | 0, 4              | 74       | 37              |
| 5500EZ   | Annual Return of One-Participant Pension Benefit Plan   | E           | 0, 4              | 74       | 31              |
| 5500SF   | Annual Return Short Form  | E           | 0, 4              | 74       | 32              |
| 5546     | Examination Return Charge Out   |             |                   |          |                 |
| 5558     | Application for Extension To Time to File Certain Employee Plan Returns   | E/B         | 0, 4              | 74, 76   | 77, 04          |
| 5578     | Annual Certification of Racial Nondiscrimination for Private Schools Exempt from Federal Tax                                  | B           | 9                 | 67       | 84              |
| 5588     | TEGE NMF Request  | N           |                   |          | 55, 04          |
| 5595     | TEGE Update   | I/B/E/N     | 0, 2, 3, 4, 6     |          |                 |
| 5596     | TEGE Non-Examined Closing Record  | I/B/E/N     | 0, 2, 3, 4, 6     |          |                 |
| 5597     | TEGE IMF/BMF/EPMF Request   | I/B/E       | 0, 2, 3, 4        |          |                 |
| 5598     | TEGE Correction Request   | I/B/E       | 0, 2, 3, 4        |          |                 |
| 5599     | TEGE Examined Closing Record  | I/B         | 2,3,4,6           |          | 47              |
| 5650     | EP Examined Closing Record  | E           | 0                 |          | 47              |
| 5695     | Residential Energy Credit Carryforward  |             |                   |          |                 |
| 5712     | Election to be Treated as a Possessions Corporation Under Section 936   |             |                   |          |                 |
| 5713     | International Boycott Report  | N           | 6                 |          | 08              |
| 5734     | Non-Master File Assessment Voucher  | N           | 6                 |          | *55,69,94       |
| 5754     | Statement by Person(s) Receiving Gambling Winnings  |             |                   |          |                 |
| 5768     | Election/Revocation of Election by an Eligible Section 501 (c) (3) Organization to Make Expenditures to Influence Legislation | B           | 9                 |          | 77              |
| 5792     | Request for IDRS Generated Refund   |             | 1,2,3,4,5,6,7,8,0 |          | 45              |

| Form No. | Title  | File Source | Tax Class     | MFT Code                              | Doc. Code |
|----------|--|-------------|---------------|---------------------------------------|-----------|
| 5811     | Examination Return Preparer Case Closing Doc   | N           | 6             | 70                                    | 47        |
| 5884     | Work Opportunity Credit  |             |               |                                       |           |
| 5884-B   | New Hire Retention Credit  |             |               |                                       |           |
| 6008     | Fee Deposit for Outer Continental Shelf Oil  | N           | 6             | 03                                    | 68        |
| 6009     | Quarterly Report of Fees Due On Oil Production   | N           | 6             | 03                                    | 68        |
| 6069     | Return of Excise Tax on Excess Contribution to Black Lung Benefit Trust Under Sec. 4953                        | N           | 6             | 57                                    | 89        |
| 6072     | Notice of Action for Entry on the Master File  | E           | 0             |                                       | 77        |
| 6088     | Distributable Benefits from Employee Pension Benefit Plans   |             |               |                                       |           |
| 6118     | Claim for Income Tax Return Preparers  |             |               |                                       |           |
| 6177     | General Assistance Program Determination   |             |               |                                       |           |
| 6197     | Gas Guzzler Tax  |             |               |                                       |           |
| 6198     | At-Risk Limitations  |             |               |                                       |           |
| 6199     | Certification of Youth Participating in a Qualified Cooperative Education Program                              |             |               |                                       |           |
| 6209     | CAWR Transaction Document  | B           | 1             |                                       | 30        |
| 6222     | CAWR Status Code Posting Document  | B           | 1             |                                       | 30        |
| 6248     | Annual Information Return of Windfall Profit Tax   |             | 5             |                                       | 36        |
| 6251     | Alternative Minimum Tax Computation  |             |               |                                       |           |
| 6252     | Installment Sale Income  |             |               |                                       |           |
| 6394     | DIF Chargeout Request  | B           | 4             |                                       | 94        |
| 6406     | Short Form Application for Determination for Amendment of Employee Benefit Plan                                |             |               |                                       |           |
| 6478     | Credit for Alcohol Used as Fuel  |             |               |                                       |           |
| 6497     | Information Return of Nontaxable Energy Grants or Subsidized Energy Financing                                  |             |               |                                       |           |
| 6627     | Environmental Taxes  |             |               |                                       |           |
| 6765     | Credit for Increasing Research Activities (or for claiming the orphan drug credit)                             |             |               |                                       |           |
| 6781     | Gains and Losses From Section 1256 Contracts and Straddles   |             |               |                                       |           |
| 6882     | IDRS/Master Info Request   |             |               |                                       |           |
| 7004     | Application for Automatic Extension of Time To File Certain Business Income Tax, Information and Other Returns | B/N         | 1, 2, 3, 5, 6 | 02, 05-08, 12, 42, 77, 78, 14, 27, 89 | 04        |
| 8023     | Corporate Qualified Stock Purchase Elections   |             |               |                                       |           |
| 8027     | Employers Annual Information Return of Tip Income and Allocated Tips   |             | 5             |                                       | 57        |
| 8027-T   | Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips                           |             |               |                                       |           |
| 8038     | Information Return for Tax-Exempt Private Activity Bond Issues   | B           | 3             | 46                                    | 61        |
| 8038-B   | Information Return for Build America Bonds and Recovery Zone Economic Development Bonds                        | B           | 3             | 85                                    | 85        |
| 8038-CP  | Return for Credit Payments to Issuers of Qualified Bonds   | B           | 3             | 46                                    | 88        |
| 8038-G   | Information Return for Tax-Exempt Governmental Obligations   | B           | 3             | 46                                    | 62        |
| 8038-GC  | Consolidated Information Return for Small Tax-Exempt Governmental Bond Issues, Leases and Installment Sales    | B           | 3             | 46                                    | 72        |
| 8038-R   | Request for Recovery of Overpayments Under Arbitrage Rebate Provisions   |             |               |                                       |           |
| 8038-T   | Arbitrage Rebate Yield Reduction and Penalty in Lieu of Arbitrage Rebate                                       | B           | 3             | 46                                    | 74        |
| 8038-TC  | Information Return for Tax Credit Bonds  | B           | 3             | 86                                    | 86        |
| 8082     | Notice of Inconsistent Treatment or Amended  |             |               |                                       |           |

Any line marked with # is for official use only

| Form No. | Title  | File Source | Tax Class      | MFT Code       | Doc. Code |
|----------|--|-------------|----------------|----------------|-----------|
|          | Return   |             |                |                |           |
| 8109     | Federal Tax Deposit Coupon   | B           | 1,3,4,7, 8,9   |                | 97        |
| 8109-B   | Federal Tax Deposit Coupon (Over-the-counter)  | B           | 1,3,4,7,8,9    |                | 97        |
| 8210     | Self-Assessed Penalties Return   |             | 2,3,4,5        |                | 54        |
| 8233     | Exemption form Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual                 |             |                |                |           |
| 8264     | Application for Registration of a Tax Shelter  |             |                |                |           |
| 8271     | Investors Reporting of Tax Shelter Registration Number   |             | 5              |                | 62        |
| 8274     | Certification by Churches and Qualified Church Controlled Organizations Electing Exemption from Employer Social Security Taxes |             |                |                |           |
| 8275     | Disclosure Statement   |             |                |                |           |
| 8278     | Computation and Assessment of Miscellaneous Penalties  | I/B/N       | 2,3            | 30, 31, 55, 13 | 54        |
| 8279     | Election to be Treated as a FSC or as a Small FSC  |             |                |                |           |
| 8283     | Noncash Charitable Contributions   |             |                |                |           |
| 8288     | U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Property Interests                                      | N           | 1              | 17             | *41       |
| 8288A    | Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests                                    | B           | 1              | 17             | 40        |
| 8288-B   | Application for Withholding Certificate  |             |                |                |           |
| 8300     | Report of Cash Payments over \$10,000 Received in a Trade or Business  |             | 5              |                | 64        |
| 8328     | Carry Forward Election of Unused Private Activity Bond Volume CAP  | B           | 3              | 46             | 75        |
| 8332     | Release of Claim to Exemption for Child of Divorced or Separated Parents   |             |                |                |           |
| 8355     | Request for Verification of TIN  |             |                |                |           |
| 8362     | Casino Currency Transaction Report   |             | 5              |                | 61        |
| 8379     | Injured Spouse Claim   | I           | 2              | 30             | 11        |
| 8379-A   | Injured Spouse Claim Worksheet Computation   | n/a         | n/a            | n/a            | n/a       |
| 8390     | Information Return for Determination of Life Insurance Company Earnings Rate Under Section 809                                 |             |                |                |           |
| 8396     | Mortgage Interest Credit   |             |                |                |           |
| 8404     | Computation of Interest Charge on DISC-Related Deferred Tax Liability  | N           | 6              | 23             | 27,*69    |
| 8453     | U.S. Individual Income Tax Declaration for Electronic Filing   | I           | 2              | 30             | 59        |
| 8453-EO  | Exempt Organization Declaration for Electronic Filing  |             |                |                |           |
| 8453-OL  | U.S. Individual Income Tax Declaration for On-line Filing  |             |                |                |           |
| 8453-P   | U.S. Partnership Declaration and Signature   |             | 9              |                | 59        |
| 8453-F   | U.S. Partnership Declaration and Signature   |             | 9              |                | 59        |
| 8453-X   | Political Organization Declaration for Electronic Filing of Notice 527   |             |                |                |           |
| 8485     | Assessment Adjustment Case Record  |             | 1,2,3,4, 5,7,8 |                | 54        |
| 8487     | PMF Entity Change Entry  |             | 5              |                | 74        |
| 8582     | Passive Activity Loss Limitations  |             |                |                |           |
| 8582-CR  | Passive Activity Credit Limitations  |             |                |                |           |
| 8586     | Low-Income Housing Credit  |             |                |                |           |
| 8594     | Asset Acquisitions Statement   |             |                |                |           |
| 8596     | Information Return for Federal Contracts   |             | 5              |                | 59        |
| 8606     | Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions   |             |                |                |           |

Any line marked with # is for official use only

| Form No. | Title  | File Source | Tax Class | MFT Code | Doc. Code |
|----------|--|-------------|-----------|----------|-----------|
| 8609     | Low-Income Housing Credit Allocation Certification   |             | 3         | 48       | 02        |
| 8609-A   | Annual statement for Low-Income Housing Credit   |             |           |          |           |
| 8610     | Annual Low-Income Housing Credit Agencies Report   |             | 3         | 48       | 02        |
| 8611     | Recapture of Low-Income Housing Credit   |             |           |          |           |
| 8612     | Return of Excise Tax on Undistributed income of Real Estate Investment Trusts  | N           | 6         | 89       | 21        |
| 8613     | Return of Excise Tax on Undistributed Income of Regulated Investment Companies   | N           | 6         | 14       | 22        |
| 8615     | Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,200  |             |           |          |           |
| 8621     | Return by Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund   |             |           |          |           |
| 8645     | Alternative Minimum Tax Fiduciaries  |             |           |          |           |
| 8689     | Allocation of Individual Income Tax to the Virgin Islands  |             |           |          |           |
| 8693     | Low Income Housing Credit Disposition Bond   | B           | 3         | 48       | 27        |
| 8697     | Interest Computation Under the Look-Back Method for Completed Long-Term Contracts  | N           | 6         | 30,69    | 23        |
| 8703     | Annual Certification of Residential Rental Project   |             | 3         | 84       | 01        |
| 8709     | Exemption From Withholding on Investment Income of Foreign Governments and International Organization  |             |           |          |           |
| 8716     | Election to Have a Tax Year Other than a Required Tax Year   | B           | 9         |          | 63        |
| 8717     | User Fee for Employee Plan Determination Letter  |             |           |          |           |
| 8718     | User Fee for Exempt Organization Determination Letter Request  |             |           |          |           |
| 8725     | Excise Tax of Greenmail  | N           | 6         | 27       | 21        |
| 8736     | Application for Automatic Extension of Time to File Return for a U.S. Partnership or for Certain Trusts (obsolete for TY 2005 and subsequent)  |             | 2,3       | 05,06,07 | 04        |
| 8743     | Information on Fuel Inventories and Sales (Attachment to 720)  |             |           |          |           |
| 8752     | Required Payment or Refund Under Section 7519  | B           | 2         | 15       | 23        |
| 8758     | Excess Collections File Addition   |             |           |          |           |
| 8765     | Excess Collections File Application  |             |           |          |           |
| 8800     | Application for Additional Extension of Time to File Return for a U.S. Partnership or for Certain Trusts (obsolete for TY 2005 and subsequent) | B           | 9         | 05,06    | 77        |
| 8801     | Credit for Prior Year Minimum Tax  |             |           |          |           |
| 8802     | Annual Summary of Capital Construction Fund Activity   |             |           |          |           |
| 8803     | Limit on Alternative Minimum Tax for Children Under Age 14   |             |           |          |           |
| 8804     | Annual Return for Partnership Withholding Tax (Section 1446)   | B/N         | 1,*6      | 08       | 29        |
| 8805     | Foreign Partners Information Statement of Section 1446 Withholding Tax   | IRMF        | 5         | 08       | 46        |
| 8806     | Computation of Communications Taxes  |             |           |          |           |
| 8807     | Computation of Certain Manufacturer and Retailers Excise Taxes   |             |           |          |           |
| 8808     | Supplemental Medicare Premium  |             |           |          |           |
| 8809     | Request for Extension of Time to File Information Returns  |             |           |          |           |
| 8810     | Corporate Activity Loss and Credit Limitation  |             |           |          |           |
| 8811     | Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations                        |             |           |          |           |

Any line marked with # is for official use only

| Form No. | Title  | File Source | Tax Class | MFT Code                      | Doc. Code   |
|----------|--|-------------|-----------|-------------------------------|-------------|
| 8813     | Partnership Withholding Tax Payment  | B/N         | 1,6       | 08                            | 17,19,70,76 |
| 8814     | Parents Election to Report Child's Interest and Dividends                                      |             |           |                               |             |
| 8815     | Exclusion of Interest form Series EE and I U S Savings Bonds Issued After 1989                 |             |           |                               |             |
| 8820     | Orphan Drug Credit   |             |           |                               |             |
| 8821     | Tax Information Authorization  |             |           |                               |             |
| 8822     | Address Change Request   |             |           |                               |             |
| 8822B    | Address Change - Business  |             |           |                               |             |
| 8823     | Low Income Housing Credit Agencies Report of Noncompliance                                     |             | 3         | 48                            | 28          |
| 8824     | Like-Kind Exchanges  |             |           |                               |             |
| 8826     | Disabled Access Credit   |             |           |                               |             |
| 8828     | Recapture of Federal Mortgage Subsidy  |             |           |                               |             |
| 8829     | Expenses for Business Use of Your Home   |             |           |                               |             |
| 8831     | Excise Taxes or Excess Inclusions of REMIC Residual Interest                                   | N           | 6         | 89                            | 21          |
| 8832     | Entity Classification Election   | B           |           |                               |             |
| 8834     | Qualified Electric Vehicle Credit  |             |           |                               |             |
| 8835     | Renewable Electricity, Refind Coal, and Indian Coal Production Credit                          |             |           |                               |             |
| 8839     | Qualified Adoption Expenses  |             |           |                               |             |
| 8842     | Election to use Different Annualization Periods for Corporate Estimated Tax, BMF               | B           |           |                               |             |
| 8844     | Empowerment Zone Employment Credit   |             |           |                               |             |
| 8845     | Indian Employment Credit   |             |           |                               |             |
| 8846     | Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips           |             |           |                               |             |
| 8847     | Credit Contributions to Selected Community Development Corporations                            |             |           |                               |             |
| 8849     | Claim for Refund of Excise Taxes. Dummy TC 150 for .00 - adjustments then processed claim.     | B           | 4         | 40                            | 01          |
| 8851     | Summary of Medical Savings Account   |             | 5         |                               | 90          |
| 8853     | Archer MSAs and Long-Term Care Insurance Contracts   |             |           |                               |             |
| 8855     | Election To Treat a Qualified Revocable Trust as Part of an Estate                             | B           |           |                               |             |
| 8955-SSA | Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits | E           |           | 75                            | 33          |
| 8857     | Request for Innocent Spouse Relief (and Separation of Liability and Equitable Relief)          |             |           |                               |             |
| 8859     | Carryforward of the District of Columbia First-Time Homebuyer Credit                           |             |           |                               |             |
| 8862     | Information to Claim Earned Income Credit After Disallowance                                   |             |           |                               |             |
| 8868     | Application for Extension of Time To File an Exempt Organization Return                        | B/N         | 4, 6      | 34, 36, 37, 44 50, 67, 56, 57 | 04          |
| 8869     | Qualified Subchapter S Subsidiary Election   | B           |           |                               |             |
| 8871     | Political Organization Notice of Section 527   | B           | 4         | 47                            | 61          |
| 8872     | Political Organization Report of Contributions and Expenditures                                | B           | 4         | 49                            | 62          |
| 8874     | New Market Credits   |             |           |                               |             |
| 8876     | Excise Tax on Structured Settlement Factoring Transactions                                     | N           | 6         | 27                            | 21          |
| 8880     | Credit for Qualified Retirement Savings  |             |           |                               |             |

Any line marked with # is for official use only



| Form No. | Title   | File Source | Tax Class | MFT Code | Doc. Code |
|----------|---|-------------|-----------|----------|-----------|
|          | Contribution  |             |           |          |           |
| 8881     | Credit for Small Employer Pension Plan Startup Case   |             |           |          |           |
| 8882     | Credit for Employer-Provided Childcare Facilities and Services  |             |           |          |           |
| 8885     | Health Coverage Tax Credit  |             |           |          |           |
| 8888     | Allocation of Refund  |             |           |          |           |
| 8889     | Health Savings Accounts   |             |           |          |           |
| 8892     | Application for Automatic Extension of Time To File Form 709 and/or Payment of Gift/Generation-Skipping Transfer Tax                              |             | 9         | 51       | 77        |
| 8896     | Low Sulfur Diesel fuel Production Credit  |             |           |          |           |
| 8900     | Qualified Railroad Track Maintenance Credit   |             |           |          |           |
| 8903     | Domestic Production Activities Deduction  |             |           |          |           |
| 8906     | Distilled Spirits Credit  |             |           |          |           |
| 8907     | Nonconventional Source Fuel Credit  |             |           |          |           |
| 8908     | Energy Efficient Home Credit  |             |           |          |           |
| 8909     | Energy Efficient Appliance Credit   |             |           |          |           |
| 8910     | Alternative Motor Vehicle Credit  |             |           |          |           |
| 8911     | Alternative Fuel Vehicle Refueling Property Credit  |             |           |          |           |
| 8912     | Credit to Holders of Tax Credit Bonds   |             |           |          |           |
| 8917     | Tuition and Fees Deduction  |             |           |          |           |
| 8924     | Excise Tax on Certain Transfers of Qualifying Geothermal or Mineral Interest  | N           | 6         | 41       | 40        |
| 8928     | Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code  | N           | 6         | 41       | 39        |
| 8931     | Agricultural Chemicals Security Credit  |             |           |          |           |
| 8932     | Credit for Employer Differential Wage Payments  |             |           |          |           |
| 8933     | Carbon Dioxide Sequestration Credit   |             |           |          |           |
| 8936     | Qualified Plug-in Electric Drive Motor Vehicle Credit   |             |           |          |           |
| 8938     | Statement of Specified Foreign Financial Assets   |             |           |          |           |
| 8941     | Credit for Small Health Insurance Premiums  |             |           |          |           |
| 8942     | Application for Certification of Qualified Investments Eligible for Credits and Grants Under the Qualifying Therapeutic Discovery Project Program |             |           |          |           |
| 8944     | Preparer e-file Hardship Waiver Request   |             |           |          |           |
| 8945     | PTIN Supplemental Application For U.S. Citizens Without a Social Security Number Due To Conscientious Religious Objection                         |             |           |          |           |
| 8947     | Report of Branded Prescription Drug Information   |             |           |          |           |
| 8948     | Preparer Explanation for Not Filing Electronically  |             |           |          |           |
| 8949     | Sales and Other Disposition of Capital Assets   |             |           |          |           |
| 8958     | Allocation of Tax Amounts Between Certain Individuals in Community Property States  |             |           |          |           |
| 8959     | Additional Medicare Tax (ACA)   |             |           |          |           |
| 8960     | Net Investment Income Tax – Individuals, Estates, and Trusts (ACA)  |             |           |          |           |
| 8962     | Premium Tax Credit (ACA)  |             |           |          |           |
| 8965     | Health Coverage Exemptions (ACA)  |             |           |          |           |
| 9280     | In-house Campus TIN Perfection  |             |           |          |           |
| 9282     | Form 1040 Electronic Payment Voucher  | I           | 2         | 30       | 17        |
| 9308     | EPMF Plan Data Change   | E           | 0         |          | 64        |
| 9779     | Electronic Federal Tax Payment System Business Enrollment Form  |             |           |          |           |
| 9783     | Electronic Federal Tax Payment System   |             |           |          |           |

Any line marked with # is for official use only

| Form No. | Title                           | File Source | Tax Class           | MFT Code | Doc. Code |
|----------|---------------------------------|-------------|---------------------|----------|-----------|
|          | Individual Enrollment Form      |             |                     |          |           |
| 12857    | Refund Transfer Posting Voucher |             | 1, 2, 3, 4, 5, 7, 8 |          | 45        |
|          |                                 |             |                     |          |           |
|          |                                 |             |                     |          |           |

### 3 Due Date of Returns

| MFT Code | Form No.  | Type of Return                            | Period Covered          | Due Date   | Statutory Period of Limitations  |
|----------|---|---|-------------------------|--|--|
| 30       | 1040<br>1040A<br>1040ES<br>1040PR<br>1040EZ<br>1040PC | Individual Income                         | Calendar or Fiscal Year | 3 1/2 mos. after end of taxable year (Calendar year April 15)  | 3 years after due date of return or 3 years after the IRS received date, whichever is later.   |
| 30       | 1040PR<br>1040SS                                      | U.S. Self-Employment Income Tax           | Calendar or fiscal year | 3 1/2 mos. after end of taxable year (Calendar year April 15) for returns with wages subject to withholding; otherwise, 5 1/2 mos. after end of taxable year.  | 3 years after due date of return or 3 years after the IRS received date, whichever is later.   |
| 30       | 1040C   | U.S. Departing Alien Individual Income    | Prior to Departure      | Same as 1040   | Same as 1040   |
| 30       | 1040ES  | Individual Estimated Income Tax           |                         | 1st April 15 2nd June 15 3rd September 15 4th January 15   |  |
| 30       | 1040NR  | U.S. Non-Resident Alien Income Tax Return | Calendar or fiscal year | Doc code 72 (non-effectively connected income) 5 1/2 months after end of taxable year. Doc Code 73 (effectively connected income, or with effectively connected plus non-effectively connected income) 3 1/2 months after the end of taxable year. | 3 years after due date of return or 3 years after the IRS received date, whichever is later.   |
| 30       | 1040V   | Payment Voucher                           |                         | Same as 1040   |  |
| 30       | 1040X   | Amended Individual Return                 |                         |  |  |
| 05       | 1041<br>1041S<br>1041A<br>1041PF<br>1041K1            | Fiduciary                                 | Calendar                | Same as 1040   | Same as 1040   |
|          | 1041ES  | Estimated Tax Payment Voucher             |                         | Same as 1040 ES  |  |
| 36       | 1041-A  | Trust Accumulation                        | Calendar or Fiscal Year | 3 1/2 mos. after the due date of the taxable year  |  |
|          |   |   |                         |  |  |
| MFT Code | Form No.  | Type of Return                            | Period Covered          | Due Date   | Statutory Period of Limitations  |
| 12       | 1042<br>1042S   | Income Tax to be paid at source           | Annual                  | 2 1/2 mos. after end of taxable year   | 3 years from April 15 of the following year for which the return was due or 3 years after the date the return was actually filed, whichever is |

Any line marked with # is for official use only

|                 |                                 |   |                         |  |   |
|-----------------|---------------------------------|---|-------------------------|--|---|
|                 |                                 |   |                         |  | later.  |
| 52              | 706, 706<br>NA                  | Estate  |                         | 15 mos. after exact date of death or 9 mos. if DOD 1-1-71 or later.                                | 3 years from due date of return or 3 years from the IRS receive date, whichever is later.   |
| 53              | 706A<br>706D                    | Estate  |                         | 6 mos. after day of disposition  | 3 years after due date of return or 3 years from the IRS received date, whichever is later.   |
| 06              | 1065                            | Partnership   | Calendar or Fiscal Year | 15th day of the 4 <sup>th</sup> month following the date its tax year ended                        | 3 years after due date of return or 3 years after the IRS received date, whichever is later.  |
| 02              | 1120<br>Series<br>1120-<br>DISC | Corporation<br>Income   | Calendar or Fiscal Year | 2 1/2 mos. after end of taxable year (Calendar Year-March 15)                                      | 3 years after due date of return or 3 years after the IRS received date, whichever is later.<br>5 1/2 months for 1120-F   |
| 02              | 1120-C                          | Cooperative   | Calendar or Fiscal Year | 8 1/2 mos. after end of taxable year   |   |
| 01              | 941<br>Series                   | Employers<br>Quarterly Tax<br>Return  | Quarterly               | Last day of month following end of quarter (April 30, July 31, Oct. 31 & January 31)               | 3 years from April 15 of the following year for which the return was due or 3 years after the date the return was actually filed, whichever is later.               |
| 10              | 940<br>940PR                    | FUTA  | Calendar Year           | Last day of month following the end of the calendar year (January 31)                              | 3 years after due date of return or 3 years after the IRS received date, whichever is later.  |
| 11              | 943<br>943PR                    | Agricultural  | Calendar Year           | Last day of month following the end of the calendar year (January 31)                              | 3 years from April 15 of the year following the year for which the return was due or 3 years after the IRS received date whichever is later.                        |
| 14              | 944<br>944PR<br>944-SS          | Employer's<br>Annual Tax<br>Return  | Calendar Year           | Last day of the next month following the end of the calendar year (January 31 <sup>st</sup> ).     | 3 years from April 15 <sup>th</sup> of the year following the year for which the return was due or 3 years after the date the return was filed, whichever is later. |
| 03              | 720                             | For calendar quarters ending prior to October 01, 2001:<br>Excise (Abstracts 19, 20, 22, 26, 27, 28, 50, 52, 56)  | Quarterly               | Last day of the second month following the end of the of quarter (May 31, Aug 31, Nov 30, Feb 28)  | 3 years after due date of return or 3 years after the date return was actually filed, whichever is later.   |
| 03              | 720                             | For calendar quarters beginning after September 30, 2001<br>Excise (Abstracts 19, 20, 22, 26, 27, 28, 50, 52, 56) | Quarterly               | Last day of month following the end of the of quarter (April 30, July 31, October 31 & January 31) | 3 years after due date of return or 3 years after the date return was actually filed, whichever is later.   |
| <b>MFT Code</b> | <b>Form No.</b>                 | <b>Type of Return</b>   | <b>Period Covered</b>   | <b>Due Date</b>  | <b>Statutory Period of Limitations</b>  |
| 03              | 720                             | Excise (All other Abstracts)  | Quarterly               | Last day of month following the end of the of quarter (April 30, July 31, October 31 & January 31) | 3 years after due date of return or 3 years after the date return was actually filed, whichever is later.   |

Any line marked with # is for official use only

|                 |                 |   |   |   |   |
|-----------------|-----------------|---|---|---|---|
| 09              | CT-1            | Railroad Retirement   | Calendar Year   | On or before the last day of February following the end of the calendar year  | 3 years after due date of return or 3 years after the IRS received date, whichever is later.        |
| 60              | 2290 Series     | Highway Use   | 7/1 thru 6/30   | Last day of the next month following the month first used in a given period.  | 3 years from due date of return or 3 years from IRS received date, whichever is later.              |
| 51              | 709 709A        | Gift  | Calendar Year (effective 1-1-82) Quarterly (effective 1-1-71 thru 12-31-81) | 3 1/2 mos. after end of taxable year (April 15) or 15th day of 2nd month following end of quarter.  | 3 years from due date of return or 3 years from date return was actually filed, whichever is later. |
| 64              | 730             | Wagering  | Monthly   | Last day of the month following the month in which the income is earned   | 3 years from due date of return or 3 years from date return was actually filed, whichever is later. |
| 44              | 990-PF          |   | Calendar or Fiscal Year   | 4 1/2 mos. after end of taxable year  |   |
| 67              | 990/990EZ       | Return of Organization Exempt from Income under Section 501(c) of the IRC or Section 4947(a)(1) trust | Calendar or Fiscal Year   | 4 1/2 mos. after end of taxable year (May 15) or 15 <sup>th</sup> day of the 5 month after the end of taxable year.                           |   |
| 67              | 990BL           | Information and Initial Excise Tax Return for Black Lung Benefit Trusts                               | Calendar or Fiscal Year   | 4 1/2 months after end of taxable year  |   |
| 34              | 990-T           | (Trust)—U.S. address IRC 401 and 408  | Calendar or Fiscal Year   | 3 1/2 mos. after end of taxable year  |   |
|                 | 990-T           | (Trust and Corp.) U.S. and Foreign IRC 501(c)   | Calendar or Fiscal Year   | 4 1/2 mos. after end of taxable year  |   |
| 33              | 990-C           | (Farmer's Co-Op)  | Calendar or Fiscal Year   | 8 1/2 mos. after end of taxable year.   |   |
| 50              | 4720            | Excise Tax  | Calendar or Fiscal Year   | The due date for filing the organization's Form 990, 990-EZ, 990-PF or 5227, or 5 1/2 months after the organization's accounting period ends. |   |
| 37              | 5227            | Split-Interest Trust  | Calendar Year   | 3 1/2 mos. after end of the calendar year (April 15).   |   |
| 74              | 5500 Series     | Pension Plans   | Calendar or Fiscal Plan Year  | Last day of the 7th <b>month</b> after the end of the plan year.  | 3 years from due date of return or 3 years from IRS received date, whichever is later.              |
| <b>MFT Code</b> | <b>Form No.</b> | <b>Type of Return</b>   | <b>Period Covered</b>   | <b>Due Date</b>   | <b>Statutory Period of Limitations</b>  |
| 76              | 5330            | Initial Excise Tax Return for Employee Benefit Plans  | Calendar or Fiscal Plan Year  | Varies depending on type of excise tax.   | 3 years from due date of return or 3 years from IRS received date, whichever is later.              |
| 15              | 8752            | Computation of  | Calendar  | 4 1/2 mo. after end of  |   |

Any line marked with # is for official use only

|    |         | Required Payment or Refund   |          | taxable period.  |   |
|----|---------|--|----------|--|---|
| 16 | 945     | Annual Return Of Withheld Federal Income Tax   | Calendar | Jan. 31  | 3 years from April 15 of the following year for which the return was due or 3 years after the date the return was actually filed, whichever is later. |
| 46 | 8038    | Information Return for Tax-Exempt Private Activity Bond Issues   |          | 1 1/2 mos. after end of calendar quarter the bond was issued.  | N/A   |
| 85 | 8038-B  | Information Return for Qualified Build America Bonds & Qualified Recovery Zone Economic Development Bonds. |          | 1 1/2 months after the end of the calendar quarter the bond was issued   | N/A   |
| 46 | 8038-CP | Return for Credit Payments to Issuers of Qualified Bonds   |          | Variable Rate Issues due 45 days AFTER the interest payment date.<br>Fixed Rate Issues Return Due Date is 45 days BEFORE the Interest Payment Date | 2 years & 10 months or more, after the due date or the received date, whichever is later  |
| 46 | 8038-G  | Information Return for Tax-Exempt Governmental Obligations   |          | 1 1/2 mos. after end of the calendar quarter the bond was issued   | N/A   |
| 46 | 8038-GC | Information Return for Small Tax Exempt Governmental Bond Issues, Leases<br><br>And Installment Sales      |          | <i>Separate Return:</i><br>1 1/2 mos. after end of quarter the bond was issued.<br><i>Consolidated Return:</i><br>Feb. 15                          | N/A   |
| 46 | 8038-T  | Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate   |          | Varies   | N/A   |
| 86 | 8038-TC | Information Return for Tax Credit Bonds  |          | 1 1/2 months after the end of the calendar quarter the bond was issued   | N/A   |
| 46 | 8328    | Carry forward Election of Unused Private Activity Bond Volume Cap  |          | Feb. 15  | N/A   |
| 68 | 3520    | Annual Return to Report Transactions With Foreign Trusts & Receipt of Certain Foreign Gifts                | Calendar | 3 1/2 months after the end of the Trusts tax year  | N/A   |
| 42 | 3520-A  | Annual   | Calendar | 2 1/2 months after the end of  | N/A   |

Any line marked with # is for official use only

|    |          |   |                    |  |                      |
|----|----------|---|--------------------|--|----------------------|
|    |          | Information Return of Foreign Trust with a U.S. Owner (under Section 6048 (b))                  |                    | the Trusts tax year  |                      |
| 17 | 8288     | U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests | Monthly            | 20 <sup>th</sup> day after the Date of Transfer                                    | 3 years from the RDD |
| 08 | 8804     | Annual Return for Partnership Withholding Tax (Section 1446)                                    | Calendar or Fiscal | 3 ½ month after the end of the Partnership tax year                                | 3 years from RDD     |
| 75 | 8955-SSA | Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits  | Annual             | last day of the seventh month after the end of the plan year                       | N/A                  |
| 84 | 8703     | Annual Certification of a Residential Rental Project  | Calendar           | March 31 after the close of the calendar year for which the certification is made. |                      |

#### 4 Extension Forms

| MFT                      | Form | Type of Return  |
|--------------------------|------|---|
| 02, 05-08, 12, 42, 77,78 | 7004 | Application for Automatic Extension of Time to File Certain Business Income Tax, Information and Other Returns                                |
| 30                       | 4868 | Application for Automatic Extension of Time To File U.S. Individual Income Tax Return   |
| 30                       | 2350 | Extension of Time To File U.S. Income Tax Return for U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment |
|                          | 1127 | Extension of Time To Pay Tax  |
| 74,75,76                 | 5558 | Extension of Time To File Certain Employee Plan Returns   |
| 52                       | 4768 | Extension of Time To File U.S. Estate Tax Return and/or Pay Estate Tax  |
| 34, 36, 37, 44, 50, 67   | 8868 | Application for Extension of Time To File an Exempt Organization Return   |
| 51                       | 8892 | Application for Automatic Extension of Time To File Form 709 and/or Payment of Gift/Generation- Skipping Transfer Tax                         |