



**1993**

# Publication 1045

## Information for Tax Practitioners

To speed the reactivation of your account on the Tax Practitioner Program, Mailing List and to expedite shipment of your order as items become available, order by **October 1, 1993**. All applicants must ensure that Form 3975 is received by the IRS **no later than February 28, 1994**. Form 3975 received after February 28, 1994 will be added to the Tax Practitioner Program and Mailing List, orders will be filled based on availability of items and stock.

Some items may not be available in the beginning of the tax year due to circumstances beyond the control of the Internal Revenue Service.

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Internal Revenue Service  
WADC-9999  
Rancho Cordova, CA. 95743-9999

**OFFICIAL BUSINESS**  
Penalty for Private Use, \$300

Third-Class Bulk Rate  
Forwarding and Return  
Postage Guaranteed—  
Address Correction  
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IRS Permit No. G-48

# Instructions

## Tax Practitioner Program

The purpose of this program is to distribute: two informational copies of major tax forms and schedules; one copy of instructions and publications; and tax practitioner mail labels for mailing the District Newsletters to tax practitioners. We request each firm designate one practitioner to order one Package X, one Publication 17 and one Publication 334 for each practitioner in the firm. Orders from other practitioners within the firm will be removed from the file at the discretion of IRS. The District Newsletter is available to all tax practitioners registered, as a current member, on the Tax Practitioner Program. Each practitioner must complete Form 3975, mail to IRS, to receive the newsletter from their district.

**Federal Agencies Mailing Lists**—The Joint Committee on Printing (JCP) requires all Federal Agencies to make necessary revisions in their mailing lists at least once each year in order to eliminate waste in Government funds caused by publications being improperly addressed or mailed to persons no longer desiring them. The Tax Practitioner Program requires each person to indicate they wish to continue receiving Publication 1045 by completing Form 3975 annually. Failure to reply to a mailing list revision request shall require the elimination of the addressee from the mailing list unless it is necessary in the conduct of official business to continue mailing publications to the addressee.

**Practice Before the IRS/Responsibilities of Return Preparers**—The office of Director of Practice has oversight responsibility for the Internal Revenue Code and Internal Revenue Regulations concerning practice before the IRS. That oversight responsibility includes making determinations on applications for enrollment to practice and conducting disciplinary proceedings relating to those allowed to practice—attorneys, CPAs, enrolled agents, enrolled actuaries, and unenrolled return preparers who are limited in their practice before the IRS.

**Privacy Act and Paperwork Reduction Act Notice**—The Privacy Act of 1974 and Paperwork Reduction Act of 1980 say that when we ask you for information, we must first tell you our legal right to ask for the information,

why we are asking for it, and how it will be used. We must tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law. As a member of the Tax Practitioner Program, your response is voluntary to obtain a benefit; the tax items and tax information offered via this distribution program. If you do not submit the requested information, we may not honor your application to become a member of the Tax Practitioner Distribution Program.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 3 minutes.

**We Welcome Comments on Form 3975**—If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attn: IRS Reports Clearance Officer T:FP; or **Office of Management and Budget**, Paperwork Reduction Project (1545-0351), Washington, DC 20503. **DO NOT** mail the form to either of these offices. See Page 11 and the instructions on **Where To Mail Form 3975**.

## Other Items

After December 15, 1993, written requests on company letterhead may be submitted for items **not listed on pages 2-7**. We cannot honor requests before this date. Send requests to the distribution center for your state (see page 11), or call 1-800-829-3676 and ask for the practitioner gate. You will receive the maximum quantity of two copies of tax forms and one copy of publications. You can also use this toll free number if you have a problem with your order.

The forms **listed** on pages 2-7 will be available only in **Package X** and the **Reproducible Kits**.

## Bulk Quantities Of Forms

Multiple copies of tax forms which exceed our quantity limits may be obtained by: (1) ordering from Superintendent of Documents using GPO Form 3565 on page 13, (2) ordering from a commercial forms broker or private printer, or (3) photocopy using the reproducible masters provided in the kits (page 10).

## Superintendent of Documents (Sup Docs)

The Superintendent of Documents is part of the Government Printing Office and is **not affiliated with the Internal Revenue Service**. Sup. Docs. is the only government agency authorized to sell

printed materials. Use GPO Form 3565 (page 13) for bulk forms requests and send directly to Sup. Docs., **not to the IRS**. All orders received at IRS will be returned to the requestor, thus delaying the processing time of your order. Checks must be included with your order and made payable to the Superintendent of Documents. If there is a problem with your GPO Form 3565 order, you should contact Sup. Docs. at (301) 953-2298. Partial shipments will begin as soon as forms become available.

## Titles For Items Listed On Form 3975 (Refer to "Other Items" when requesting items not listed)

### Tax Practitioner Kits

Reproducible Copies of Various Tax Forms (refer to pages 3-7 for items listed).

### Package X ‡

Informational Copies of Federal Tax Forms (refer to pages 3-7 for items listed).

### Publication 1 \* †

Your Rights as a Taxpayer

### Publication 15

Circular E—Employer's Tax Guide

### Publication 17 ‡

Your Federal Income Tax

### Publication 51

Circular A—Agricultural Employer's Tax Guide

### Publication 54 †

Tax Guide for U.S. Citizens and Resident Aliens Abroad

### Publication 225

Farmer's Tax Guide

### Publication 334 ‡

Tax Guide for Small Business

### Publication 463 \*

Travel, Entertainment, and Gift Expenses

### Publication 501 \*

Exemptions, Standard Deductions, Filing Information

### Publication 502 \*

Medical and Dental Expenses

### Publication 503 \*

Child and Dependent Care Expenses

### Publication 504 \*

Tax Information for Divorced or Separated Individuals

### Publication 505 \*

Tax Withholding and Estimated Tax

### Publication 508 \*

Educational Expenses

\* Item also available in Pub. 1194.

† Item also available in Pub. 776.

‡ If you are ordering more than 40 copies, each, of Package X, Publication 17 and Publication 334, please order in increments of 5. For less than 40 copies, order the exact number; one for each practitioner in your firm.

**Publication 509 \***  
Tax Calendar for 1993

**Publication 520 \***  
Scholarships and Fellowships

**Publication 521 \***  
Moving Expenses

**Publication 523 \***  
Tax Information on Selling Your Home

**Publication 524 \***  
Credit for the Elderly or the Disabled

**Publication 525 \***  
Taxable and Nontaxable Income

**Publication 526 \***  
Charitable Contributions

**Publication 527 \***  
Residential Rental Property

**Publication 529 \***  
Miscellaneous Deductions

**Publication 530 \***  
Tax Information for Homeowners

**Publication 531 \***  
Reporting Income From Tips

**Publication 533 \***  
Self-Employment Tax

**Publication 534 \***  
Depreciation

**Publication 535 \***  
Business Expenses

**Publication 537**  
Installment Sales

**Publication 538**  
Accounting Periods and Methods

**Publication 541 \***  
Tax Information on Partnerships

**Publication 542 \***  
Tax Information on Corporations

**Publication 544 \***  
Sales and Other Dispositions of Assets

**Publication 547 \***  
Nonbusiness Disasters, Casualties, and Thefts

**Publication 550 \***  
Investment Income and Expenses

**Publication 551 \***  
Basis of Assets

**Publication 552 \***  
Recordkeeping for Individuals

**Publication 553 \***  
Highlights of 1993 Tax Changes

**Publication 554 \***  
Tax Information for Older Americans

**Publication 556 \***  
Examination of Returns, Appeal Rights, and Claims for Refund

**Publication 559 \***  
Tax Information for Survivors, Executors, and Administrators

**Publication 560 \***  
Retirement Plans For The Self-Employed

**Publication 561**  
Determining the Value of Donated Property

**Publication 564 \***  
Mutual Fund Distributions

**Publication 570**  
Tax Guide for Individuals in U.S. Possessions

**Publication 575 \***  
Pension and Annuity Income

**Publication 583**  
Taxpayers Starting a Business

**Publication 584**  
Nonbusiness Disaster, Casualty and Theft Loss Workbook

**Publication 587 \***  
Business Use of Your Home

**Publication 589 \***  
Tax Information on S Corporations

**Publication 590 \***  
Individual Retirement Arrangements (IRAs)

**Publication 596 \***  
Earned Income Credit

**Publication 776**  
Overseas Filers of Form 1040

**Publication 907 \***  
Tax Information for Handicapped and Disabled Individuals

**Publication 908**  
Bankruptcy and Other Debt Cancellation

**Publication 909 \***  
Alternative Minimum Tax for Individuals

**Publication 910 \***  
Guide to Free Tax Services

**Publication 915 \***  
Social Security Benefits and Equivalent Railroad Retirement Benefits

**Publication 917 \***  
Business Use of a Car

**Publication 925 \***  
Passive Activity and At-Risk Rules

**Publication 929 \***  
Tax Rules for Children and Dependents

**Publication 936 \***  
Limits on Home Mortgage Interest Deduction

**Publication 937 \***  
Business Reporting (Employment Taxes, Information Returns)

**Publication 947**  
Practice Before the IRS and Power of Attorney

**Publication 1167**  
Substitute Printed Computer-Prepared and Computer-Generated Tax Forms and Schedules

**Publication 1220**  
Requirements for Filing Forms 1098, 1099, 5498 & W-2G on Magnetic Tape 5¼ & 3½ Inch Diskettes

**Publication 1345**  
Revenue Procedure for Electronic Filing of Individual Income Tax Returns (Tax Year 1993)

## List of Various Tax Forms, Schedules and Instructions

The following list of tax forms, schedules and related instructions are **anticipated to be included in Package X and the Reproducible Kits. Do not order items individually.** This list of items may vary due to the availability and approval to print.

### SS-4

Application for Employer Identification Number

### SS-4 Instructions

### W-2 (1993)

Wage and Tax Statement  
*See W-2 Instructions (1993)*

### W-2 Instructions (1993)

### W-2c

Statement of Corrected Income and Tax Amounts

### W-3 (1993)

Transmittal of Income and Tax Statements

### W-3c

Transmittal of Corrected Income and Tax Statements

### W-4

Employee's Withholding Allowance Certificate

### W-4P

Withholding Certificate for Pension or Annuity Payments

### W-4S

Request for Federal Income Tax Withholding from Sick Pay

### W-5

Earned Income Credit Advance Payment Certificate

\* Item also available in Pub. 1194.

**W-9**

Request for Taxpayer Identification Number and Certification

**W-10**

Dependent Care Provider's Identification and Certification

**706**

United States Estate (and Generation-Skipping Transfer) Tax Return

**706 Instructions****709**

United States Gift (and Generation-Skipping Transfer) Tax Return

**709 Instructions****720 (4th Qtr. 1993)**

Quarterly Federal Excise Tax Return

**843**

Claim

**843 Instructions****851**

Affiliations Schedule

**911**

Application for Taxpayer Assistance Order To Relieve Hardship

**940**

Employer's Annual Federal Unemployment (FUTA) Tax Return

**940 Instructions****940EZ**

Employer's Annual Federal Unemployment (FUTA) Tax Return

**Sch. A (Form 941)**

Record of Federal Backup Withholding Tax Liability

**942 (4th Qtr. 1993)**

Employer's Quarterly Tax Return for Household Employees

**943**

Employer's Annual Tax Return for Agricultural Employees

**943A**

Agricultural Employer's Record of Federal Tax Liability

**990**

Return of Organization Exempt From Income Tax (Except Black Lung Benefit Trust or Private Foundation)

**990 Instructions****990EZ**

Short Form Return of Organization Exempt From Income Tax

**990EZ Instructions**

\* Available after January 1994

**Sch. A (Form 990)**

Organization Exempt Under Section 501(c)(3) (Supplementary Information)

**Sch. A (Form 990) Instructions****990W**

Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations

**1040**

U.S. Individual Income Tax Return

**1040 Instructions****Schs. A&B (Form 1040)**

Itemized Deductions, Interest and Dividend Income

See 1040 Instructions

**Sch. C (Form 1040)**

Profit or Loss From Business

See 1040 Instructions

**Sch. C-EZ (Form 1040)**

Profit or Loss From Business—Short Version

See 1040 Instructions

**Sch. D (Form 1040)**

Capital Gains and Losses

See 1040 Instructions

**Sch. D-1 (Form 1040)**

Continuation Sheet for Sch. D (Form 1040)

See 1040 Instructions

**Sch. E (Form 1040)**

Supplemental Income and Loss

See 1040 Instructions

**Sch. EIC (Form 1040A or 1040)**

Earned Income Credit

**Sch. F (Form 1040)**

Farm Income and Expenses

See 1040 Instructions

**Sch. R (Form 1040)**

Credit for the Elderly or the Disabled

**Sch. R (Form 1040) Instructions****Sch. SE (Form 1040)**

Social Security Self-Employment Tax

See 1040 Instructions

**1040A**

U.S. Individual Income Tax Return

**1040A Instructions****Sch. 1 (Form 1040A)**

Interest and Dividend Income for Form 1040A Filers

See 1040A Instructions

**Sch. 2 (Form 1040A)**

Child and Dependent Care Expenses for Form 1040A Filers

See 1040A Instructions

**Sch. 3 (Form 1040A)**

Credit for the Elderly or the Disabled for Form 1040A Filers

See Sch. 3 (Form 1040A) Instructions

**Sch. 3 (Form 1040A) Instructions****1040-ES (1994) \***

Estimated Tax for Individuals

**1040EZ**

Income Tax Return for Single Filers With No Dependents

See 1040EZ Instructions

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U.S. Nonresident Alien Income Tax Return

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Amended U.S. Individual Income Tax Return

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U.S. Fiduciary Income Tax Return

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Allocation of Estimated Tax for Beneficiaries

**Sch. D (Form 1041)**

Capital Gains and Losses

See 1041 Instructions

**Sch. H Form 1041**

Alternative Minimum Tax

**Sch. J (Form 1041)**

Information Return—Trust Allocation of an Accumulation Distribution (IRC Section 665)

See 1041 Instructions

**Sch. K-1 (Form 1041)**

Beneficiary's Share of Income, Deductions, Credits, etc.

See 1041 Instructions

**1041-ES (1994) \***

Estimated Tax for Fiduciaries

**1045**

Application for Tentative Refund

**1065**

U.S. Partnership Return of Income

**1065 Instructions****Sch. D (Form 1065)**

Capital Gains and Losses

**Sch. K-1 (Form 1065)**

Partner's Share of Income, Credits, Deductions, etc.

**Sch. K-1 (Form 1065) Instructions****1096 (1993)**

Annual Summary and Transmittal of U.S. Information Returns

See 1099 Instructions (1993)

**1098 (1993)**

Mortgage Interest Statement

See 1099 Instructions (1993)

**1099 Instructions (1993)**

For Forms 1099, 1098, 5498, 5754, 1096, and W-2G

**1099-A (1993)**

Information Return for Acquisition or Abandonment of Secured Property  
See *1099 Instructions (1993)*

**1099-B (1993)**

Statement for Recipients of Proceeds From Broker and Barter Exchange Transactions  
See *1099 Instructions (1993)*

**1099-DIV (1993)**

Statement for Recipients of Dividends and Distributions  
See *1099 Instructions (1993)*

**1099-G (1993)**

Statement for Recipients of Certain Government Payments  
See *1099 Instructions (1993)*

**1099-INT (1993)**

Statement for Recipients of Interest Income  
See *1099 Instructions (1993)*

**1099-MISC (1993)**

Statement for Recipients of Miscellaneous Income  
See *1099 Instructions (1993)*

**1099-OID (1993)**

Statement for Recipients of Original Issue Discount  
See *1099 Instructions (1993)*

**1099-PATR (1993)**

Statement for Recipients (Patrons) of Taxable Distributions Received From Cooperatives  
See *1099 Instructions (1993)*

**1099-R (1993)**

Statement for Recipients of Total Distributions From Profit-Sharing, Retirement Plans, Individual Retirement Arrangements, Insurance Contracts, etc.  
See *1099 Instructions (1993)*

**1099-S (1993)**

Statement for Recipients of Proceeds From Real Estate Transactions  
See *1099 Instructions (1993)*

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Computation of Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual)

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Computation of Foreign Tax Credit—Corporation

**1118 Instructions****1120**

U.S. Corporation Income Tax Return

**1120 and 1120-A Instructions****Sch. D (Form 1120)**

Capital Gains and Losses

**Sch. PH (Form 1120)**

U.S. Personal Holding Company Tax

**Sch. PH (Form 1120) Instructions****1120-A**

U.S. Corporation Short-Form Income Tax Return

**1120S**

U.S. Income Tax Return for an S Corporation

**1120S Instructions****Sch. D (Form 1120S)**

Capital Gains and Losses and Built-in Gains

**Sch. D (Form 1120S) Instructions****Sch. K-1 (Form 1120S)**

Shareholder's Share of Income, Credits, Deductions, etc.

**Sch. K-1 (Form 1120S) Instructions****1120-W**

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† Item also available in Pub. 776.

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### 4797

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## 4797 Instructions

### 4804

Transmittal of Information Returns Reported on Magnetic Media

### 4835

Farm Rental Income and Expenses

### 4852

Substitute for Form W-2, Wage and Tax Statement for Recipients of Annuities, Pensions, Retired Pay, or IRS Payments

### 4868

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

### 4952

Investment Interest Expense Deduction

## 4952 Instructions

### 4970

Tax on Accumulation of Distribution of Trusts

### 4972

Tax on Lump-Sum Distribution

## 4972 Instructions

### 5329

Return for Additional Taxes Attributable to Qualified Retirement Plan (Including IRA's), Annuities and Modified Endowment Contracts

## 5329 Instructions

### 5498 (1993)

Individual Retirement Arrangement Information  
*See 1099 Instructions (1993)*

### 5500

Annual Return/Report of Employee Benefit Plan (with 100 or more participants)

## 5500 Instructions

### Sch. A (Form 5500)

Insurance Information

### Sch. B (Form 5500)

Actuarial Information

### Sch. B (Form 5500) Instructions

### Sch. C (Form 5500)

Service Provider Information

## Sch. P (Form 5500)

Annual Return of Fiduciary of Employee Benefit Trust

## Sch. SSA (Form 5500)

Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits

### 5500-C/R

Return/Report of Employee Benefit Plan (with fewer than 100 participants)

## 5500-C/R Instructions

### 5500EZ

Annual Return of One-Participant (owners and their spouses) Pension Benefit Plan

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### 5558

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### 5754

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### 5884

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### 6198

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## 6198 Instructions

### 6251 †

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## 6251 Instructions †

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## 6252 Instructions

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### 7004

Application for Automatic Extension of Time To File Corporation Income Tax Return

### 8027

Employer's Annual Information Return of Tip Income and Allocated Tips

## 8027 Instructions

### 8082

Notice of Inconsistent Treatment or Amended Return (Administrative Adjustment Request (AAR))

## 8082 Instructions

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## 8264 Instructions

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Report of Cash Payments Over \$10,000 Received in a Trade or Business

### 8308

Report of a Sale or Exchange of Certain Partnership Interests

### 8332

Release of Claim to Exemption for Child of Divorced or Separated Parents

### 8379

Injured Spouse Allocation

### 8453

U.S. Individual Income Tax Declaration for Electronic Filing

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## 8582 Instructions

### 8582-CR

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## 8582-CR Instructions

### 8586

Low-Income Housing Credit

### 8594

Asset Acquisition Statement

### 8606

Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions

### 8609

Low-Income Housing Credit Allocation Certification

## Sch. A (Form 8609)

Annual Statement

### 8615

Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000

### 8633

Electronic Filer Application to File 1993 Individual Income Tax Return Electronically

† Item also available in Pub. 776.

**8716**

Election To Have a Tax Year Other Than a Required Tax Year

**8717**

User Fee for Employee Plan Determination Letter Request

**8736**

Application for Automatic Extension of Time To File Return/U.S. Partnerships or for Certain Trusts

**8800**

Application for Additional Extension of Time To File Return for U.S. Partnerships or Certain Trusts

**8801**

Credit for Prior Year Minimum Tax

**8803**

Limit on Alternative Minimum Tax for Children Under Age 14

**8809**

Requests for Extension of Time To File Information Returns

**8810**

Corporate Passive Activity Loss and Credit Limitations

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Exclusion of Interest From Series EE U.S. Savings Bonds Issued After 1989

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Rental Real Estate Income and Expenses of a Partnership or an S Corporation

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Application for Electronic/Magnetic Tape Filing of Tax Year 1992 Forms 1041, 1065, and 5500 C/R

**9645**

Installment Agreement Request

**TD F 90-22.1 †**

Report of Foreign Bank and Financial Accounts

**Electronic Tax Filing Publications, Brochures & Posters****Publication 1336**

Electronic Tax Filing Questions & Answers

**Publication 1337**

Electronic Tax Filing

**Publication 1432A**

Electronic Tax Filing (Poster)

**Publication 1545**

Electronic Tax Filing Logo

**Publication 1653**

Electronic Magnetic Media Filing Form 1065

**Publication 1654**

Electronic Magnetic Media Filing Form 1041

**Publication 1655**

Electronic Magnetic Media Filing Form 5500-C

**Publication 1673**

1040PC—For Tax Professionals

**Publication 1674**

The Keys To A Quick Return

**Publication 1675**

1040PC—Guideline For Logo Use

**Publication 1680**

1040PC (Poster)

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† Item also available in Pub. 776.

# Instructions For Filling Out Form 3975

## Address Information/New Applicant

### Section A

Do not write in this space; complete Section B.

### Section B

Check new applicant box.

### Section C

Please provide your daytime office phone number to IRS. This will help us to get in touch with you if we have problems with your order.

### Section D

Fill in the number of Tax Practitioners in your firm/company. If you are a sole practitioner, enter "1".

### Section E

Complete **all appropriate fields**.

### Section F

Check appropriate category that describes your principal occupation or business.

### Section G

Check the appropriate box for the purpose of being on the practitioner mailing list for the 1992 filing season. If you check item 1 or 3, please complete order blank on page 10.

### Section H

By checking this box, your name **will be** released as part of a mailing list.

### Section I

Check this box if you share office space at the same address with another practitioner firm.

### Section J

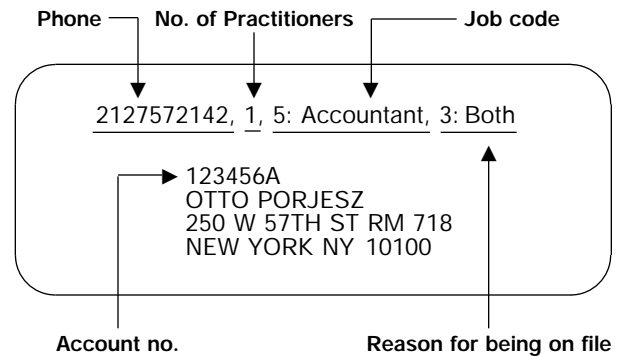
By checking this box, you will inform us if you are an electronic filer.

**Signature requested.**

## Address Information/Reapplication

### Section A

Attach your peel-off address label from front cover. Verify your name, address, telephone number, number of tax practitioners in firm, job code, and purpose for mailing list code. Do not make corrections to label; corrections should be made in the corresponding sections of Form 3975. If label is lost, check Section B as Reapplication, then complete Section E in its entirety.



### Section B

Check the *Reapplication* box if all pre-printed data on address label is correct. Incorrect pre-printed data should be corrected in the corresponding section of Form 3975.

### Section C thru Section G

Corrections to these sections are to be made only if incorrect information appears on mailing label. (Refer to instructions in Section A above.)

### Section H

By checking this box, your name **will be** released as part of a mailing list.

### Section I

Check this box only if you share office space at the same address with another practitioner firm.

### Section J

By checking this box, you will inform us if you are an electronic filer.

**Signature requested.**

## Delete (Removal From the Tax Practitioner Program)

### Section A

Attach your peel-off address label from front cover.

### Section B

Check *delete record* box.

**Note:** This removes your name from the Tax Practitioner Mailing List for receiving forms and newsletters.

**Signature requested.**



# Tax Practitioner Annual Mailing List Application and Order Blank

► For Paperwork Reduction Notice,  
see instructions in Publication 1045.

# 1993

## Section A

Attach peel-off label from front cover here.

## Section B—Nature of Request (must be completed).

- 1  New application      2  Reapplication      3  Delete record

## Section C—List daytime office phone number.

Office Telephone Number     -

## Section D—Number of Tax Practitioners in your firm.

## Section E—Mailing address information for the months of **October through April**.

First name

Last name

Firm/Company

Firm/Company street address

City or Town

State or Province

ZIP code (left justified)

(Foreign Countries)

## Section F—Job Code

- What is your principal occupation or business? (Check ONLY ONE.)
- 1  Association      4  CPA      7  Preparer of tax returns      9  Other: Please specify
- 2  Attorney      5  Accountant      8  Electronic filer "only"      ► .....
- 3  Banker      6  Enrolled agent

## Section G—Purpose for being on the Tax Practitioner Mailing List? (Check ONLY ONE.)

Complete order blank (page 10) if you checked Box 1 or 3.

- 1  To order information copies of tax forms only      2  To receive the practitioner newsletter only      3  Both

## Section H—Check Yes if you want your name/address released to the public as part of a mailing list.

## Section I—Check if you share office space at the same address with another practitioner firm? Yes

## Section J—Check Yes, if you are an electronic filer.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

**Section K—Tax Practitioner Order Blank (See pages 2-7 for Titles.)****Limit: 1 per firm/company.****(Items are listed in numerical order, reading from left to right.)**

ID No.	Pub.	X	ID No.	Pub.	X	ID No.	Pub.	X	ID No.	Pub.	X
001	KITS		005	1		006	15		007	51	
008	225		009	463		010	501		011	502	
012	503		013	504		014	505		015	508	
016	509		017	520		018	521		019	523	
020	524		021	525		022	526		023	527	
024	529		025	530		026	531		027	533	
028	534		029	535		030	537		031	538	
032	541		033	542		034	544		035	547	
036	550		037	551		038	552		039	553	
040	554		041	556		042	559		043	560	
044	561		045	564		046	570		047	575	
048	583		049	584		050	587		051	589	
052	590		053	596		054	776		055	907	
056	908		057	909		058	910		059	915	
060	917		061	925		062	929		063	936	
064	937		065	947		066	1167		067	1220	
068	1345										

**Section L—Request For Miscellaneous Products****Limit: 1 per practitioner in firm/company.**

ID No.	ITEM	Quantity	ID No.	ITEM	Quantity	ID No.	ITEM	Quantity	
069	Pub. 17		070	Pub. 334		071	Pkg. X		

**Section M—1993 Information Return Forms****Unlimited: Please order number of forms, not number of sheets.**

ID No.	Form	Quantity	ID No.	Form	Quantity	ID No.	Form	Quantity	ID No.	Form	Quantity
073	W-2		074	W-3		075	1096		076	1098	
077	1099-A		078	1099-B		079	1099-DIV		080	1099-G	
081	1099-INT		082	1099-MISC		083	1099-OID		084	1099-PATR	
085	1099-R		086	1099-S		087	5498				

**Section N—1993 Electronic Tax Filing Publications, Brochures & Posters**

If you are an electronic filer, you may order these items.

**Limited: 100 copies each publication. Over 100 contact District Office Electronic Filing Coordinator.**

ID No.	Pub.	Quantity	ID No.	Pub.	Quantity	ID No.	Pub.	Quantity	ID No.	Pub.	Quantity
088	1336		089	1337		090	1432A		091	1545	
092	1653		093	1654		094	1655		095	1673	
096	1674		097	1675		098	1680				

# Instructions For Ordering Tax Practitioner Items

## Ordering Information

### Section K

**Reproducible Kits.**—Kits contain reproducible masters of tax forms provided through the program (pages 3-7). These masters are published in several releases as the forms become available. **Kits do not contain copies of instructions for forms. If instructions are needed, you must order Package X.** The kits are limited: 1 per firm/company. **To order**, place an X in the space provided.

**Publications and Certain Revenue Procedure Publications.**—Publications are LIMITED to 1 per firm/company (except as noted below). **To order**, place an X in the box provided for each item you wish to order.

### Section L

**Publications 17 and 334.**—Bulk requests for these items should be made by one individual from your firm/company. The quantity of these products is limited to 1 per practitioner in your firm/company. **To order**, simply enter the quantity in the space provided for these products.

**Package X.**—Package X bulk distribution from the contractor has been expanded to process your order more efficiently. If you are requesting more than 40 copies, please order in increments of 5, (i.e., 45, 60, 85, etc.). Package X will contain one copy of forms and one copy of instructions as listed on pages 3-7. Bulk requests for this product should be made by one individual from your firm/company. The quantity for this product is limited to 1 per practitioner in your firm/company. **To order**, simply enter the quantity in the space provided for this product.

**Note:** *Package X and Kits for tax year 1991 forms are not available.*

### Section M

**1992 Information Return Forms.**—To order, simply enter the quantity next to the form you are ordering. Some of the forms listed are printed two or three on a sheet. Please order the number of forms, not the number of sheets.

If you need 1994 information return forms, request them on the order blank found in Publication 15 (Circular E).

**Other Items.**—Write-in orders will not be accepted on Form 3975. See instructions on **page 2** when requesting items not listed.

### Section N

**Electronic Tax Filing Publications, Brochures & Posters.**—To order, simply enter the quantity next to the publication you are ordering. Quantities are limited to 100 per publication. Orders over 100 should contact the District Office Electronic Filing Coordinator.

## Where To Mail Your Form 3975

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Connecticut, Delaware,  
District of Columbia, Florida, Georgia,  
Maine, Maryland, Massachusetts,  
New Hampshire, New Jersey, New  
York, North Carolina, Pennsylvania,  
Rhode Island, South Carolina,  
Vermont, Virginia, West Virginia, as  
well as all foreign countries and  
U.S. possessions.

IRS—EADC  
Attn: 3975 Order  
P.O. Box 27322  
Richmond, VA 23261

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Alabama, Arkansas, Illinois, Indiana,  
Iowa, Kentucky, Louisiana, Michigan,  
Minnesota, Mississippi, Missouri, Nebraska,  
North Dakota, Ohio, South Dakota,  
Tennessee, Texas, Wisconsin

IRS—CADC  
Form 3975  
P.O. Box 9909  
Bloomington, IL  
61702-9909

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Alaska, Arizona, California, Colorado,  
Hawaii, Idaho, Kansas, Montana,  
New Mexico, Nevada, Oklahoma, Oregon,  
Utah, Washington, Wyoming

IRS—WADC  
Attn: 3975 Order  
Rancho Cordova, CA  
95743-0001

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## Did You Remember To:

1. Attach your peel-off label to Section A?
2. Give us your current daytime phone number?
3. Make a copy of your order to keep for reference?
4. Complete order blank on Page 10?
5. Send your completed Form 3975 to the correct address shown above?

## Address Changes

If your address changes after you submit your Form 3975, call the toll-free number (1-800-829-3676) and ask for the practitioner gate. Give the telephone assister your account number or old Zip Code so we can locate your account. The telephone assister will review the address in the file and correct if necessary.

If mail is returned, due to incorrect or old address, your name will be removed from the Tax Practitioner Program and Mailing List.