We regret the problems you experienced last year in receiving your tax materials. Changes for the upcoming year are underway to ensure timely mailings of information and your tax material order.

Package X (Tax Practitioner Informational Copies of Federal Tax Forms) and Publication 1579 (Tax Practitioner Reproducible Kits) will be released in multiple volumes. You will receive notification on a shipping document as to the number of actual volumes. Package X Volume 1 and Publication 1579 Volume 1, will be delivered in December.

IRS Federal Tax Forms are now on CD-ROM and available for sale from the Superintendent of Documents (see details on page 2).

MAIL FORMS BY OCTOBER 17, 1994 TO APPROPRIATE GOVERNMENT AGENCY
- Form 3975 to the Internal Revenue Service (address on order form)
- Forms 7420 and 7421 to Superintendent of Documents (address on order form)

INQUIRIES ABOUT YOUR ORDER AND ADDRESS CHANGES
- Form 3975—call IRS at 1-800-829-3676 and ask for Practitioner Gate
- Forms 7420 and 7421—call Sup Docs at (202) 512-2457

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General Information

Highlight of Changes
- Items added to the program:
  - Publication 493—Alternative Tax
  - Publication 953—International Tax Information for Businesses
  - Publication 1793—Tax Practitioner Reference Set
  - Supplemental Instruction
  - Schedule C & C-EZ (Form 1040)
  - Form 1041A—U.S. Information Return
  - Trust Accumulation of Charitable Amounts
  - Form 1099-C—Cancellation of Debt
  - Schedule E (Form 5500)—ESOP
  - Annual Information
  - 1 new Electronic Item:
    - Publication 1802—1120-A/PC

Changes to Form 3975:
- Section H has been added to indicate if you want to receive an International Newsletter.

Purpose
The purpose of the Tax Practitioner 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 and International Practitioner Newsletters relating to recent law changes.

Ordering Procedures
Order by October 17, 1994, to speed the reactivation of your account on the Tax Practitioner Mailing List and expedite shipment of your order as soon as items become available. All applicants must ensure that Form 3975 is received at the Area Distribution Center no later than February 28, 1995. Requests for items may not be honored after this date, dependent on stock availability, but your name and address will be accepted for the next tax season.

If you wish to continue participating in the Tax Practitioner Program or wish to become a new participant (even requests for newsletters only), Form 3975 must be completed and submitted indicating your preference. Failure to reply by submitting Form 3975 will result in the removal of your account from the Tax Practitioner Mailing List as required by the Joint Committee on Printing (JCP) Regulations, Title III.

- Requests for items on Form 3975 (Sections J — L) will be accepted from only one representative for each firm. Orders submitted by more than one representative per firm will be considered as a duplicate order(s) and will be removed from the file at the discretion of IRS without further notification.
- Electronic Filers Only—Items in Section M are the only items that can be ordered. Requests for other items will not be honored. Quantity limits are specified on the order blank.
- Practitioner Newsletters (Section F and Section G)—Each individual in the firm may be on the mail list to receive the newsletters.

Responsibilities of Return Preparers—The importance of the roles of income tax preparers is recognized in the Internal Revenue Code, which contains provisions that regulate conduct. These provisions include civil tax penalties that can be imposed on return preparers who (1) fail to meet disclosure requirements and certain administrative actions, (2) engage in certain prohibited practices, or (3) undertake a taxpayer’s tax liability on any return or claim for refund. For more information, see Pub. 947, Practice Before IRS and Power of Attorney; IRS Notice 90-20, 1990-1 C.B. 328; IRC sections 6060, 6109, 6662, 6694, 6695, and 7216; and related income tax regulations.

Privacy Act and Paperwork Reduction Act Notice.—The Privacy Act of 1974 and Paperwork Reduction Act of 1980 requires 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 mandatory, 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 maintain your participation in the Tax Practitioner Program.

The time needed to complete Form 3975 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 the time estimate or suggestions for simplifying this form, we welcome your comments. You can write to either 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 Form 3975 to either of these offices. See order blank on Where To Mail Form 3975.

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 Superintendent of Documents Order Forms 7420 and 7421 (last two order blanks in this publication), (2) ordering from a commercial forms broker or private printer, or (3) photocopying using the reproducible masters provided in Publication 1579, Tax Practitioner Reproducible Kits, (ordered from IRS on Form 3975 order blank).

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 government printed materials. Use GPO Form 7420 or 7421 (last two order blanks in this publication) for bulk forms requests and send directly to Sup. Docs., not to the IRS. All orders received at IRS will be returned to the requester, thus delaying the processing time of your order. Payment may be in the form of check or money order payable to Superintendent of Documents, VISA or Mastercard account numbers and account expiration data, or Superintendent of Documents Deposit account. If there is a problem with your Sup Docs bulk order, you can contact them at (202) 512-2457. Partial shipments will begin as soon as forms become available.

IRS Federal Tax Forms will be available on CD-ROM
The compact disc will contain current and prior year tax forms and instructions in Adobe’s Portable Document Format (PDF). Both DOS and Windows versions of the software to display, search words, and print tax forms will be included on the CD. The CD will also contain most of IRS’ Taxpayer Information Publications (TIPS) in Standard Generalized Markup Language (SGML)* file format. The CD will be made available through the Government Printing Office Book Store. It can be ordered through The Federal Bulletin Board (202) 512-1387 or by using the Superintendent of Documents order form in the back of this publication.

IRS Federal Tax Forms soon to be available on Internet
The IRS is in the process of developing an Internet application which would provide access to the tax forms, instructions, and publications through a Federally operated bulletin board. Files, in a variety of formats, would be available for downloading or file transfer. Access to this bulletin board is planned for December 1994. Look for more information to be published later in the year.

* SGML is a Federal (FIPS 152) and International (ISO 8879) standard for identifying the structure and content of documents. SGML allows for electronic interchange between authors, publishers, and end users. An SGML application consists of the following: an SGML declaration which defines the syntax and character set used within the document; a document type definition (DTD) which describes how a document is structured; and, the actual document which contains the text and markup. The marked up document and the DTD will be supplied on the CD.
Other Items
If there is a free item you need which is not listed on pages 3–8, a separate written request on company letterhead must be submitted after December 15, 1994. We cannot honor requests before this date. Send your order to the Area Distribution Center for your state (see order blank), or call 1-800-829-3676 and ask for the Practitioner Gate. You will receive the maximum 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 5–8 will be available only in Package X and the Reproducible Kits.

(Refer to “Other Items” when requesting items not listed)

Titles For Items Listed In Section J
Publication 15
Circular E—Employer’s Tax Guide
Publication 51
Circular A—Agricultural Employer’s Tax Guide
Publication 225
Farmer’s Tax Guide
Publication 493
Alternative Tax Withholding Methods and Tables
Publication 776
Overseas Filers of Form 1040
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)
Publication 1579
Tax Practitioner Reproducible Kit (refer to pages 5–8 for items)
Publication 1793
Tax Practitioner Reference Set (refer to page 4 for items)

Titles For Items Listed In Section K
Publication 17
Your Federal Income Tax
Publication 334
Tax Guide for Small Business
Package X
Tax Practitioner Informational Copies of Federal Tax Forms (refer to pages 5–8 for items listed).

Titles For Items Listed In Section L
W-2 (1994)
Wage and Tax Statement
See W-2 Instructions (1994)
W-3 (1994)
Transmittal of Income and Tax Statements
1096 (1994)
Annual Summary and Transmittal of U.S. Information Returns
See 1099 Instructions (1994)
1098 (1994)
Mortgage Interest Statement
See 1099 Instructions (1994)
1099-A (1994)
Information Return for Acquisition or Abandonment of Secured Property
See 1099 Instructions (1994)
1099-B (1994)
Statement for Recipients of Proceeds From Broker and Barter Exchange Transactions
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1099-C (1994)
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Statement for Recipients of Total Distributions From Profit-Sharing, Retirement Plans, Individual Retirement Arrangements, Insurance Contracts, etc.
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Statement for Recipients of Proceeds From Real Estate Transactions
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Titles For Items Listed In Section M
Electronic Tax Filing Publications, Brochures & Posters
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Electronic Tax Filing Questions & Answers
Publication 1337
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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
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### 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 Pub. 1579, the Reproducible Kits.** Do not order items individually. This list of items may vary due to the availability and approval to print.

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 form.

#### SS-4
Application for Employer Identification Number

#### W-2 Instructions (1994)

#### W-2c
Statement of Corrected Income and Tax Amounts

#### W-2G
Statement for Recipients of Certain Gambling Winnings

#### W-3c
Transmittal of Corrected Income and Tax Statements

#### W-4
Employee’s Withholding Allowance Certificate

#### W-5
Earned Income Credit Advance Payment Certificate

#### W-9
Request for Taxpayer Identification Number and Certification

#### W-10
Dependent Care Provider’s Identification and Certification

#### 56
Notice Concerning Fiduciary Relationship

#### 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. 1994)
Quarterly Federal Excise Tax Return

#### 843
Claim

#### 851
Affiliations Schedule

#### 911
Application for Taxpayer Assistance Order To Relieve Hardship

#### 941 (4th Qtr. 1994)
Employer’s Quarterly Federal Tax Return

#### 941C
Supporting Statement to Correct Information Previously Reported on Employees Tax Return

#### 942 (4th Qtr. 1994)
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

#### 990-C
Farmer’s Cooperative Association Income Tax Return

#### 990EZ Instructions

#### 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

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

#### 1040-ES (1995)
Estimated Tax for Individuals

#### 1040EZ Instructions

#### 1041
U.S. Fiduciary Income Tax Return

#### Supplemental Instructions for Sch C & C-EZ (Form 1040)

#### Sch. D (Form 1040)
Capital Gains and Losses

#### Sch. E (Form 1040)
Supplemental Income and Loss

#### Sch. EIC (Form 1040A or 1040)
Earned Income Credit

#### Sch. F (Form 1040)
Farm Income and Expenses

#### 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

#### 1040A
U.S. Individual Income Tax Return

#### 1040A Instructions

#### Sch. 1 (Form 1040A)
Interest and Dividend Income for Form 1040A Filers

#### Sch. 2 (Form 1040A)
Child and Dependent Care Expenses for Form 1040A Filers

#### Sch. 3 (Form 1040A)
Credit for the Elderly or the Disabled for Form 1040A Filers

#### Sch. 3 (Form 1040A) Instructions

#### 1040-NR
U.S. Nonresident Alien Income Tax Return

#### 1040-NR Instructions

#### 1040X
Amended U.S. Individual Income Tax Return

#### 1040X Instructions

#### 1041
U.S. Fiduciary Income Tax Return
1041 Instructions

1041-A
U.S. Information Return Trust
Accumulation of Charitable Amounts

1041-T
Transmittal of Estimated Taxes Credited to 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 (1995)
Estimated Tax for Fiduciaries

1045
Application for Tentative Refund

1045 Instructions

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

1099 Instructions (1994)
For Forms 1099, 1098, 5498, 5754, 1096, and W-2G

1116
Computation of Foreign Tax Credit
(Individual, Fiduciary, or Nonresident Alien Individual)

1116 Instructions

1118
Computation of Foreign Tax Credit—Corporation

1118 Instructions

Sch. I (Form 1118)
Computation of Reduction of Oil Gas Extraction Taxes

Sch. J (Form 1118)
Separate Limitation Losses and Overall Foreign Losses

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
Corporation Estimated Tax

1120X
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1127
Application for Extension of Time for Payment of Tax

1310
Statement of Person Claiming Refund Due a Deceased Taxpayer

2106
Employee Business Expenses

2106 Instructions

2119
Sale of Your Home

2119 Instructions

2210
Underpayment of Estimated Tax by Individuals

2210 Instructions

2220
Underpayment of Estimated Tax by Corporations

2220 Instructions

2290
Heavy Vehicle Use Tax Return

2350
Application for Extension of Time To File U.S. Income Tax Return

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2441 Instructions

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2688
Application for Additional Extension of Time To File U.S. Individual Income Tax Return

2758
Application for Extension of Time To File Certain Excise, Income, Information and Other Returns

2848
Power of Attorney and Declaration of Representative

3115
Application for Change in Accounting Method

3115 Instructions

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3800
General Business Credit

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Taxpayer Statement Regarding Refund

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<td>Sch. E (Form 5500)</td>
<td>ESOP Annual Information</td>
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<td>Annual Return of Fiduciary of Employee Benefit Trust</td>
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<td>Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits</td>
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<td>Statement By Person(s) Receiving Gambling Winnings See 1099 Instructions (1993)</td>
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<td>Employer’s Annual Information Return of Tip Income and Allocated Tips</td>
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<td>Notice of Inconsistent Treatment or Amended Return (Administrative Adjustment Request (AAR))</td>
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<td>Investor Reporting of Tax Shelter Registration Number</td>
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<td>Report of Cash Payments Over $10,000 Received in a Trade or Business</td>
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<td>Report of a Sale or Exchange of Certain Partnership Interests</td>
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<td>Release of Claim to Exemption for Child of Divorced or Separated Parents</td>
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8582-CR Passive Activity Credit Limitations
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8594 Asset Acquisition Statement
8606 Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions
8615 Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than $1,000
8716 Election To Have a Tax Year Other Than a Required Tax Year
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
8804 Annual Return for Partnership Withholding Tax (Section 1446)
8807 Computation of Certain Manufacturers and Retailers Excise Taxes
8809 Requests for Extension of Time To File Information Returns
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8814 Parent’s Election To Report Child’s Interest and Dividends
8818 Redemption of College Savings Bonds, Optional Form To Record
8821 Tax Information Authorization
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8824 Like-Kind Exchanges
8824 Instructions
8825 Rental Real Estate Income and Expenses of a Partnership or an S Corporation
8827 Credit For Prior Year Minimum Tax Corporations
8828 Recapture of Federal Mortgage Subsidy
8828 Instructions
8829 Expenses for Business Use of Your Home
8829 Instructions
9041 Application for Electronic/Magnetic Media Filing of Business and Employee Benefit Plan Returns
9465 Installment Agreement Request
TD F 90-22.1 Report of Foreign Bank and Financial Accounts
Section A—Daytime Telephone Number
This will help us to get in touch with you if we have questions about your order.

Section B—Number of Tax Practitioners in your firm.

Section C

First time participant, skip to Section D.

Current participant, attach peel-off label from front cover here or indicate your account number. Make corrections in Section D only.

Account Number

Section D—Complete this section if name and address are different from the mailing label, or you are a New Applicant. Please indicate a street address, not a P.O. Box.

First name

Last name

Firm/Company

Apt. or Suite #

Street address

City or town

State or Province

ZIP code (left justified)

Foreign Country

Section E—Job Code
Check appropriate category that best describes your principal occupation or business. (Check ONLY ONE.)

1  3  5  7  9
Association  Banker  Accountant  Preparer of tax returns  Other

2  4  6  8
Attorney  CPA  Enrolled agent  Electronic filer “only”

Section F—Check Yes, if you want to receive the Practitioner Newsletter for your locality.

Section G—Check Yes, if you want to receive the International Practitioner Newsletter.

Section H—Check Yes, if your name/address can be released to the public as part of a mailing list.

Section I—Check Yes, if you have the capability to electronically file tax returns.

Where To Mail Your Form 3975

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.

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

IRS—EADC
Attn: 3975 Order
P.O. Box 27322
Richmond, VA 23261-7322

IRS—CADC
Form 3975
P.O. Box 8909
Bloomington, IL 61702-8909

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

Did You Remember To:
1. Attach your peel-off label to Section C?
2. Give us your current daytime phone number?
3. Make a copy of your order to keep for reference?
4. Complete Sections J–M if ordering?
5. Send your completed Form 3975 to the correct address?

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, and we cannot contact you for an address correction, your name will be removed from the Tax Practitioner Program and Mailing List.
Section J — Publications (See pages 3–8 for Titles.)  Limit: 1 copy of each per firm/company.

(Items are listed in numerical order, reading from left to right.)

TO ORDER: Place an X in the box provided for each item you wish to order.

Note: Publication 1579 (Tax Practitioner Reproducible Kits) — contains reproducible masters of tax forms (as listed on pages 5–8) and released in several volumes as the forms become available. Kits do not contain copies of instructions for forms. If instructions are needed, you must order Package X.

Publication 1793 — contains one copy of a selection of IRS Tax Information Publications (listed on page 4).

☐ All items in Section J.

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Section K — Request for Miscellaneous Products  Limit: 1 copy per practitioner in firm/company.

TO ORDER: Indicate the quantity needed in the box provided for each item you wish to order. Bulk requests for these items should be made by one individual from your firm/company. If you are requesting more than 20 copies, please order in increments of 5.

Note: Package X — contains one copy of forms and one copy of instructions as listed on pages 5–8.

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Section L — 1994 Information Return Forms  Unlimited: Please order number of forms, not number of sheets.

TO ORDER: Indicate the quantity needed in the box provided for each item you wish to order. Bulk requests for these items should be made by one individual from your firm/company.

Note: 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 1995 information return forms, request them on the order blank found in Publication 15 (Circular E).

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Section M — 1994 Electronic Tax Filing Publications, Brochures & Posters

The number shown below for each publication is the maximum quantity limit. In the space provided, please indicate the quantity you are ordering. To obtain an exception, write to your local IRS office, Attn: Electronic Filing Coordinator.

Note: Electronic Filers Only — Items in Section M are the only items that can be ordered. Requests for other items will not be honored.

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