

Publication 1045

Cat. No. 11090W



Department
of the
Treasury

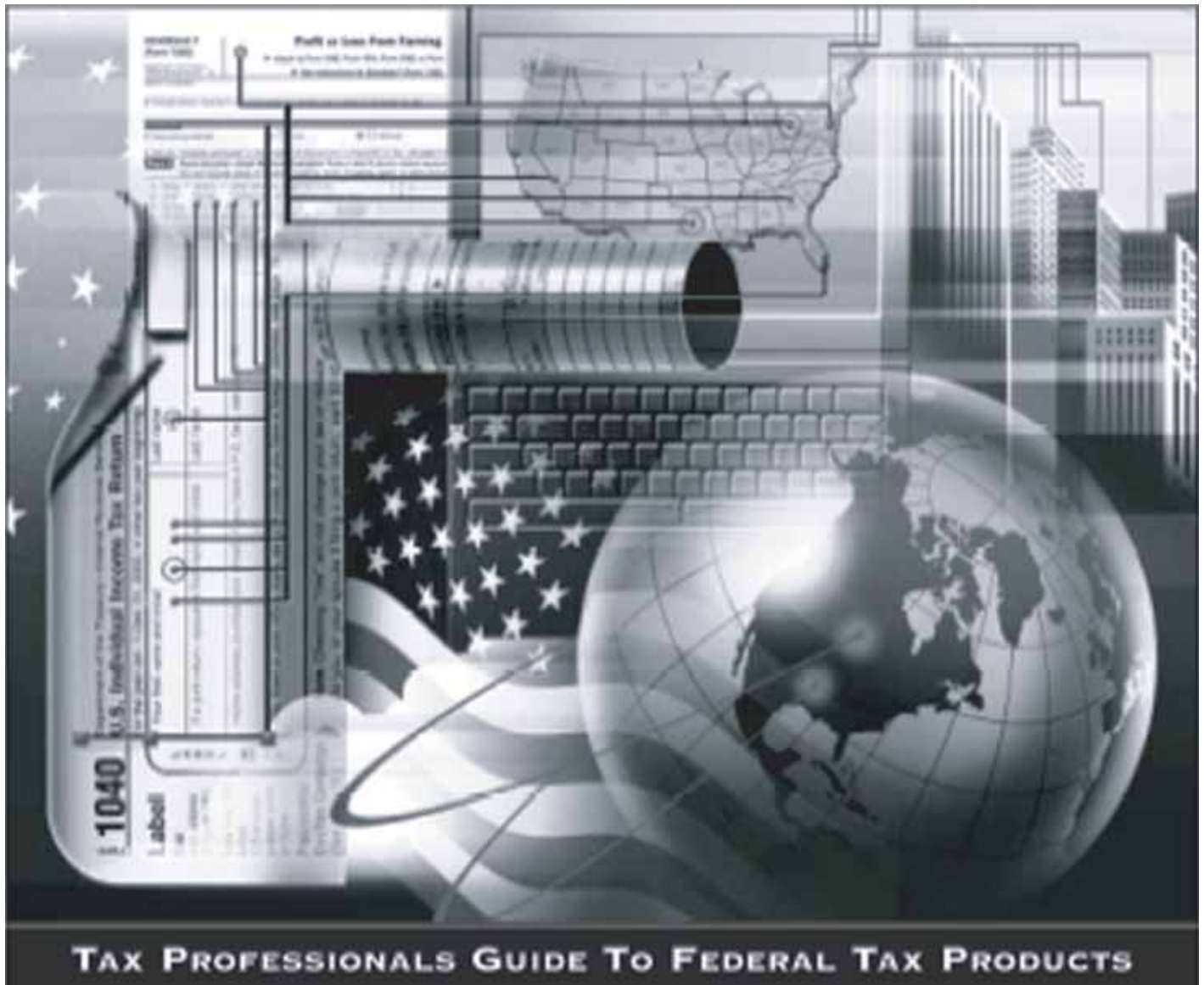
Internal
Revenue
Service

Tax Professionals Guide To 2005 Federal Tax Products



Consider it done

Visit www.irs.gov/efile for details.



Get forms and other information faster and easier by:
Internet • www.irs.gov

HELP YOUR CLIENTS JOIN THE 70 MILLION AMERICANS WHO USE



IRS e-file Benefits for:

Tax Professionals

- Increase customer satisfaction and loyalty
- Expand ability to grow customer base
- Improve business efficiency
- Reduce operating costs, such as paper, printer upkeep and postage
- Decrease re-entry of customer information from year to year
- Enhance accuracy and have immediate opportunities to correct mistakes
- Minimize chances of lost or late returns

Taxpayers

- Receive faster refunds – in half the time...even faster with Direct Deposit
- Integrated electronic payment options – pay by electronic funds withdrawal (direct debit) or credit card
- Sign the return electronically and eliminate paper
- Enhance peace of mind that taxes are completed and correct

IRS e-file offers accurate, safe and fast alternatives to filing on paper. There is simply no better way to file your clients' tax returns. In Filing Season 2005, over 46 million taxpayers chose tax professionals to *e-file* their tax returns – an increase of 11% from the previous year.

IRS e-file provides added value to your client services:

- Decrease material costs by virtue of a nearly paperless system
- Reduce chances of lost returns or late filings
- Offer faster refunds – in half the time...even faster with Direct Deposit
- Integrated electronic payment options – file early and schedule a free electronic funds withdrawal (direct debit) from an authorized bank account as late as April 15 or pay by credit card
- Boast a 99 percent accuracy rate for individual returns because IRS electronically checks for errors and other missing information
- Offer quick electronic confirmation and receive proof of filing within 48 hours of sending your client's return to the IRS

Tap Into a Growing Market and become an Authorized IRS *e-file* Provider. How can you participate? Apply by submitting an IRS *e-file* Application and be accepted by the IRS. Before applying, contact a number of vendors and Software Developers to decide which Provider Option(s) make the best business sense for your firm and to find the products that best meet your business needs.

For full details, visit www.irs.gov (keyword: ERO)



Electronic Federal Tax Payment System (EFTPS) offers another way to pay Federal taxes all year round, regardless of how you file tax returns. It's free and available to all business and individual taxpayers. In fact, it's recommended for Form 1040ES, Estimated Tax for Individuals, and Installment Agreement payments.

**For more information or to enroll, visit www.EFTPS.gov
Or call EFTPS Customer Service at 800-555-4477**

Getting Ready To Use IRS *e-file*



Before you begin *e-filing*...

- **Read** Publication 3112, *IRS e-file Application and Participation*, and other e-file publications referenced in Publication 3112.
- **Choose** the Authorized IRS *e-file* Provider option(s) that is best for you. You can be an Electronic Return Originator, Intermediate Service Provider, Transmitter and/or Software Developer.
- **Complete** and submit your IRS *e-file* Application.
- **Pass** a suitability background check.
- **Receive** an acceptance letter after your application is processed and the principals and responsible officials of your firm have passed suitability.
- **Choose** a software company that supports IRS *e-file* and state *e-file* for each state where your clients have filing requirements.
- **Become** familiar with the rules for participation in IRS *e-file* and adhere to the applicable rules.

Once you are an Authorized IRS *e-file* Provider...

- **Use** available e-services offerings. Check www.irs.gov for elite e-services such as Disclosure Authorization (DA), Electronic Account Resolution (EAR) and Transcript Delivery (TDS) offered as an incentive for *e-filing* 5 or more of your clients' accepted tax returns. These services are available 24 hours a day, 7 days a week from just about any computer with an Internet connection.

IRS *e-file* is for your clients' individual and business filing needs

- **Form 1040** – Individual Income Tax Returns
- **Forms 940 & 941** – Employment Taxes
- **Filing Information Returns Electronically (FIRE)** for 1099s, 1098s, etc.
- **Form 1065** – Partnership Returns
- **Forms 1120/1120S** – Corporate Returns
- **Form 1041** – Estates & Trusts
- **Forms 990/990EZ** – Exempt Organizations

Resources:

- www.irs.gov
Type IRS Keyword: ERO
- **QuickAlerts**
- **IRS *e-file* Marketing Tool Kit**
- www.EFTPS.gov
- **IRS *e-file* Application and Suitability Help Desk**
866-255-0654 (toll-free)
- **IRS e-Help Desk**
866-255-0654 (toll-free)
- **Publication 3112, *IRS e-file Application and Participation***
- **Your software company**
- **IRS Nationwide Tax Forums** held annually during the summer. Visit www.irs.gov and type IRS Keyword: tax

TAX PROFESSIONALS

FOR USE DURING CALENDAR YEAR 2006

**WHERE TO FILE 2005 TAXES
FOR FORM 1040**

Then use this address if you are filing a client's return and:

<u>If your client lives in...</u>	<u>Are not enclosing a payment, use this address:</u>	<u>Are enclosing a payment, use this address**</u>
	(Note: The first line of the address should be: Internal Revenue Service)	
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	Atlanta, GA 39901-0002	P.O. Box 105017 Atlanta, GA 30348-5017
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont	Andover, MA 05501-0002	P.O. Box 37002 Hartford, CT 06176-0002
New Jersey, Pennsylvania	Philadelphia, PA 19255-0002	P.O. Box 80101 Cincinnati, OH 45280-0001
Arkansas, Kansas, Kentucky, Louisiana, Mississippi, Oklahoma, Tennessee, Texas, West Virginia	Austin, TX 73301-0002	P.O. Box 660308 Dallas, TX 75266-0308
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Washington	Fresno, CA 93888-0002	P.O. Box 7704 San Francisco, CA 94120-7704
Colorado, Nebraska, New Mexico, South Dakota, Utah, Wyoming	Fresno, CA 93888-0002	P. O. Box 1214 Charlotte, NC 28201-1214
Connecticut, Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, Ohio, North Dakota, Wisconsin	Kansas City, MO 64999-0002	P.O. Box 970011 St. Louis, MO 63197-0011
American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico <i>(or if excluding foreign income under Internal Revenue Code Section 933), dual status aliens, non-resident aliens, and anyone filing Form 4563</i>	Philadelphia, PA 19255-0215 USA	P.O. Box 80111 Cincinnati, OH 45280-0011
All APO and FPO addresses, U.S. citizens or tax residents in a foreign country, and anyone filing Form 2555 or 2555EZ	Austin, TX 73301-0215 USA	P. O. Box 660335 Dallas, TX 75266-0335

* **Permanent residents of Guam** should use: Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921;
permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802

**The addresses listed in this column are different from the addresses listed on the back of the tax booklets. You must use the addresses in this column if you are a preparer.

Note for Form 1040A and 1040EZ returns:

- If you are filing a client's **Form 1040A** or **1040EZ** and **are enclosing a payment**, you will also use the addresses shown in the last column above.
- If you are filing a client's **Form 1040A** and **are not enclosing a payment**, you will also use the addresses shown in the middle column except the +4 ZIP Code extension will be -0015 instead of -0002 (the Philadelphia +4 ZIP Code extension remains -0215).
- If you are filing a client's **Form 1040EZ** and **are not enclosing a payment**, you will also use the addresses shown in the middle column except the +4 ZIP Code extension will be -0014 instead of -0002 (the Philadelphia +4 ZIP Code extension remains -0215).

Introduction

“Providing America’s taxpayers top quality service by helping them understand and meet their tax responsibilities...”

—from the IRS Mission Statement

In recognizing the important role tax professionals play in the federal tax system and the Service’s ability to accomplish its mission, each filing season the IRS offers various products to assist our partners in serving their clients. This guide identifies the tax materials available to tax professionals for the upcoming filing season and how, when, and where they can be acquired. It also covers employer forms, prior year products, and how to obtain free and for sale products and electronic information.

Product and Filing Season Information

The Service is changing to meet the demands of our changing economy. This section highlights some of the tools used to communicate product and filing season information to our partners in the tax professional community.

Package X is No Longer Available

Individual tax products are available online (at www.irs.gov) and from other commercial and government sources. Publication 1796, IRS Tax Products (a CD-ROM equivalent to PKG X), is sold by both the Superintendent of Documents, under the Government Printing Office (GPO) and the National Technical Information System (NTIS), under the US Department of Commerce. Publication 1132, Reproducible Copies of Federal Tax Forms and Instructions (a hard copy equivalent to PKG X), is also sold by GPO.

Small Business CD-ROM

The Small Business Resource Guide CD-ROM for 2005 has enhanced navigation features to assist with your search efforts. We have included “drop-down” menus that allow you to see the topics in each of the

sections. You will find a listing of CD related topics on the back panel of the cover. This interactive CD highlights all of the new tax law changes for 2005. It also includes all the business tax forms, instructions and publications to successfully manage a business. In addition, the CD provides a wide variety of web links to various government agencies, business associations and IRS organizations. The subscription option feature is your opportunity to join the SB/SE Mail List to receive valuable information that impacts the small business owners. Additionally, the CD now has links to the online “Rate the Product” feature and product update information, both available on the SB Homepage at www.irs.gov/smallbiz.

EITC Electronic Tools

Tax professionals play an important role in helping taxpayers understand and appropriately claim the Earned Income Tax Credit (EITC). Now, practically everything you need to know about the EITC is available right on your own computer - 24 hours a day, 7 days a week.

- Visit the **EITC Electronic Toolkit for Tax Preparers** at www.eitcfortaxpreparers.com for user-friendly listings on EITC eligibility requirements and full compliance information.
- Use the **EITC Assistant**, an interactive tool that lets you show your clients whether or not they qualify, and why. It’s available in English and Spanish.
- Get current downloadable forms, publications and information at www.irs.gov/eitc

If you are a computer user, EITC online tools can help you avoid the most common mistakes by having the most up-to-date information at your fingertips. Or call 1-800-829-3676 and ask for **Publication 3107E**, the EITC Tax Professional Guide. At the IRS, we are committed to providing you with the tools you need to prepare accurate and complete EITC tax returns for your clients. Finally, please let your clients know that they should respond immediately if the IRS contacts them for additional information. This may help to avoid EITC delays.

Visit the Tax Professional Page on irs.gov

Visit the Tax Professionals page on the IRS Digital Daily at www.irs.gov for the latest news of interest to tax professionals. Just click on "Tax Professionals" under "Contents" on the left-hand side of the irs.gov home page. There you'll find:

- Information on income tax issues, state laws, court opinions, and links to related government sites;
- Drafts of most major tax forms before they are officially released;
- The latest information and tools for veteran and newly authorized IRS *e-file* providers;
- Announcements about upcoming events of interest to tax professionals; and
- All the latest on services available to help you assist your clients.

Reference Products — Forms, Publications, and Instructions

The Service's home page at www.irs.gov/formspubsindex.html is the most comprehensive source of current year tax forms, publications, and instructions.

Employer Tax Forms — Withholding and Reporting

The Service provides tax professionals with employer tax materials. Beginning October, these products, which include Forms W-2, W-3, 1096, 1099 series, etc., can be ordered free online at <http://www.irs.gov/businesses/page/0,,id=23108,00.html>. If you do not have access to a computer, call the IRS at 1-800-829-3676 to request Publication 51, Agricultural Employer's Tax Guide, which contains Form 7018-A, Employer's Order Blank for 2006 Forms.

Publication 1796

2005 IRS Tax Products CD

Highlights —

- ◆ The CD is released twice during the year
The first release is available in January
The final release is available in March
- ◆ Tax Map: An Electronic Research Tool and Finding Aid
- ◆ FREE E-mail Notification Service
 - ✍ Sign up to receive updates on product availability and special product announcements
- ◆ Supports Windows and Mac Operating Systems
- ◆ Fill-in, Print and Save Features for Most Tax Forms
- ◆ Includes Features of Adobe® Reader® 7.0

Includes —

- ◆ Current Year Tax Forms, Publications and Instructions (Tax Year 2005)
- ◆ Prior Year Tax Forms, Instructions and Publications (Tax Years 2003 and 2004)
- ◆ Recent Issues of Internal Revenue Bulletin (Tax Years 2004, 2005 and part of 2006)
- ◆ Tax Law Frequently Asked Questions
- ◆ Tax Topics from the IRS Telephone Response System
- ◆ Multilingual Products
- ◆ Multi-page Users Guide
- ◆ Important E-File Information
- ◆ FREE Telephone and Email Technical Support

The IRS is no longer publishing Package X. All products that were available in Package X are available on the Tax Products CD and more. This CD is the most complete offline resource for tax information available from the IRS.

The 2005 IRS Tax Products CD is available from NTIS and GPO.

**Tax Professionals Annual
Mailing List Application**

► For Privacy Act and Paperwork Reduction Notice, see back of this form.



Please transmit or mail your application (Form 3975) within ten (10) working days of receipt.



Current participants: Please submit application (Form 3975) online at www.irs.gov/taxpros/page/0,,id=9993,00.html

Section A—Address and Account Number

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

Account Number

--	--	--	--	--	--	--	--	--	--

Section B—Daytime Telephone Number

This will help us to get in touch with you if we have questions about your application.

				-				
--	--	--	--	---	--	--	--	--

Section C—Number of Tax Professionals in your firm.

--	--	--	--	--

Section D—Complete this section if name and address are different from the mailing label.
Please indicate your postal mailing address.

First name

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Last name

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Firm/Company

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Apt. or Suite #

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Street address

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

City or town

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

State or Province

--	--

 ZIP code (left justified)

--	--	--	--	--	--	--	--	--	--

Foreign Country

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Foreign Zip Code

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Email Address

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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

- 1 Association
 2 Attorney
 3 Banker
 4 CPA
 5 Accountant
 6 Enrolled agent
 7 Preparer of tax returns
 8 Electronic filer "only"
 9 Other



**Mail your Form 3975 to the National Distribution Center
P.O. Box 8909
Bloomington, IL 61702-8909**

Responsibilities of Return Preparers

The importance of the role 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. Understate a taxpayer's tax liability on any return or claim for refund.

For more information, see **Pub. 947**, *Practice Before the IRS and Power of Attorney*; **Circular 230**, *Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers before the IRS*; IRS Notice 90-20, 1990-1 C.B. 328; Rev. Proc. 95-95, 1995-2 C.B. 457, IRS Sections 6060, 6109, 6662, 6694, 6695, and 7216; and related income tax regulations.

Privacy Act and Paperwork Reduction Act Notice. — The Privacy Act and the Paperwork Reduction Act require 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 Professional's 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 Professional's Program.

You are not required to provide information requested on a form that is subject to the Paperwork Reduction Act **unless** the form displays a valid OMB control number.

Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete Form 3975 will vary depending on individual circumstances. The estimated average time is 3 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to:

Tax Products Coordinating Committee
SE:W:CAR:MP:T:T:SP
1111 Constitution Ave. NW
Washington, DC 20224

DO NOT send order blanks to this address. See the front of this form, GPO Form 5952, and NTIS order form 2005-IRS for specific mailing addresses.



Printed on recycled paper

Ordering Federal Tax Forms and Official IRS Publications from the Superintendent of Documents

High usage IRS Federal tax forms and official publications are available for sale from the Superintendent of Documents, U.S. Government Printing Office. To order, use the appropriate Superintendent of Documents Order Form (Form 5952). Orders, including payment, should be mailed to:

Superintendent of Documents
PO Box 371954
Pittsburgh PA 15250-7954

Payment may be made by check or money order payable to Superintendent of Documents, or by VISA, MasterCard, Discover/NOVUS, American Express or SOD Deposit Account.

Orders by VISA, MasterCard, Discover/NOVUS, American Express or SOD Deposit Account may also be made by phone toll free (866) 512-1800, DC area (202) 512-1800, by fax (202) 512-2104, and online at <http://bookstore.gpo.gov/irs>. Federal Express delivery available for phone orders only after February 1, 2006.

Special offer! Save \$5 when you order the Federal Tax Forms CD-ROM (Pub. 1796) via the Web. Go to bookstore.gpo.gov/irs and pay only \$25 for your CD. Low price includes regular shipping and handling.

Forms

High usage Federal tax forms are sold in packages of 100 only.

Publications

- | | |
|--------------------|--|
| Publication 17 | Your Federal Income Tax (For Individuals) can help you prepare your tax return by taking you through each part of the tax return. |
| Publication 334 | Tax Guide for Small Business for Individuals Who Use Schedule C or C-EZ in doing their returns. |
| Publication 583 | Starting a Business and Keeping Tax Records explains information for business taxpayers. |
| Publication 1132 | Reproducible Federal Tax Forms and Instructions contains frequently requested forms, instructions, tax tables and other important tax materials. Printed on high quality paper and punched to fit a three-ring binder. |
| Publication 1194 | Taxpayer Information Publications contains IRS publications most frequently requested by individuals. |
| Publication 1194 B | Business Taxpayer Information Publications contains IRS publications most frequently requested by businesses. |

International Orders

A 40 percent surcharge of the domestic price is added on all items shipped to a foreign address. International orders must be accompanied by payment in U.S. dollars, either in the form of a check drawn on a bank located in the U.S. or Canada, as a UNESCO coupon or International Postal Money Order payable to Superintendent of Documents.

ORDER THE 2005 IRS TAX PRODUCTS CD

Order Online at www.ntis.gov/irscd

PUB 1796 ORDER FORM

NATIONAL TECHNICAL INFORMATION SERVICE



SHIP TO ADDRESS (please print or type)

CUSTOMER MASTER NUMBER (IF KNOWN)		DATE
ATTENTION/NAME		
ORGANIZATION	DIVISION / ROOM NUMBER	
STREET ADDRESS		
CITY	STATE	ZIP CODE
PROVINCE / TERRITORY	INTERNATIONAL POSTAL CODE	
COUNTRY		
PHONE NUMBER ()	FAX NUMBER ()	
CONTACT NAME		
E-MAIL ADDRESS		

ORDER ONLINE
\$25 – no handling fee
<http://www.ntis.gov/irscd>

NOTE: Your account will be charged when order is placed. The CD will be shipped as soon as it is available.

MAIL/FAX/PHONE
\$25 + \$5 handling fee

ORDER BY MAIL
PREPAYMENT REQUIRED.
 National Technical Information Service
 5285 Port Royal Road
 Springfield, VA 22161
 Make checks payable to: NTIS
 Your check will be converted into an electronic fund transfer, see <http://www.ntis.gov/help/efc.asp> for details.

ORDER BY FAX
 24 hours/7 days a week: (703) 605-6900
 To verify receipt of fax call: (703) 605-6090
 7:00 a.m. – 5:00 p.m. Eastern Time, M – F.

ORDER BY PHONE
 8:00 a.m. - 6:00 p.m. Eastern Time, M – F.
 Sales Desk: **1-877-CDFORMS (1-877-233-6767)**
 TDD: **(703) 487-4639** (8:30 a.m. - 5 p.m.)

METHOD OF PAYMENT (please print or type)

VISA
 MasterCard
 American Express
 Discover

CREDIT CARD NUMBER	EXPIRATION DATE
CARDHOLDER'S NAME	

NTIS Deposit Account Number: _____

Check / Money Order enclosed for \$ _____ (PAYABLE TO NTIS IN U.S. DOLLARS)
Your check will be converted into an electronic fund transfer, see <http://www.ntis.gov/help/efc.asp> for details.

IRS HELP DESK

NTIS strives to provide quality products, reliable service, and fast delivery. Please contact us for a replacement within 30 days if the item you receive is defective or if we have made an error in filling your order.
 E-mail: **IRSTPCD@ntis.gov**
 Phone: **1-877-CDFORMS (1-877-233-6767)**

PRODUCT SELECTION (please print or type)

PRODUCT NAME	NTIS PRODUCT NUMBER	UNIT PRICE	QUANTITY CD-ROM	TOTAL PRICE
2005 IRS Tax Products CD	IRS 2005 Pub 1796TG	\$25		\$

ONLINE ORDERS SAVE \$5

order NOW!

ONLY **\$25***

*Save \$5 Handling Fee.
Price by phone, fax or mail is \$25 plus \$5 handling fee

www.ntis.gov/irscd

TOTAL	\$
HANDLING FEE PER TOTAL ORDER OUTSIDE NORTH AMERICA \$12.50	\$ 5.00
GRAND TOTAL	\$

Thank you for your order!

TECHNICAL SPECIFICATIONS: Format: Datafile-CD. The datafile is on one disc. The 2005 IRS Tax Products CD can be used with the following operating systems: Windows 2000 (w/ SP 2), XP; Mac OS X v.10.2.8-10.3. It requires a minimum of 128 MB RAM recommended; and a minimum of 90 MB available hard drive space. System requires either an Intel® Pentium® processor or PowerPC® G3 processor. Software is provided to view, search, **fill-in and save forms** using the free Adobe® Reader® 7.0. IRS applies document rights to their PDF forms so they can be filled in and saved locally using the free Adobe Reader. Some forms on the CD are intended as information only and may not be filled in and submitted as an official IRS form (Forms W-2, W-3, 1096, 1098, 1099, 5303, 5310, 5498, and 5500). Content and technical specifications are subject to change. **Additionally, this CD does not support electronic filing.**

Internal Revenue Service
P.O. Box 218499
Kansas City, MO 64121

Official Business
Penalty for Private Use, \$300

PRSRT STD
Postage and Fees Paid
Internal Revenue Service
Permit No. G-48

 *Printed on recycled paper*