

Description of Some Principal Federal Tax Forms

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<u>SchF_1040</u>	<u>SchR_1040</u>	<u>SchSE_1040</u>	<u>1040A</u>
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<u>1040EZ</u>	<u>1040NR</u>	<u>1040X</u>	<u>1041</u>
<u>SchD_1041</u>	<u>SchJ_1041</u>	<u>SchK1_1041</u>	<u>1041A</u>
<u>1041ES</u>	<u>1041T</u>	<u>1045</u>	<u>1065</u>
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<u>1120PC</u>	<u>1120REIT</u>	<u>1120RIC</u>	<u>1120S</u>
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<u>2106</u>	<u>2119</u>	<u>2120</u>	<u>2210</u>
<u>2220</u>	<u>2290</u>	<u>2350</u>	<u>2441</u>
<u>2555</u>	<u>2555EZ</u>	<u>2688</u>	<u>2758</u>
<u>2848</u>	<u>3115</u>	<u>3468</u>	<u>3800</u>
<u>3903</u>	<u>3903F</u>	<u>4136</u>	<u>4137</u>
<u>4255</u>	<u>4466</u>	<u>4506</u>	<u>4562</u>
<u>4626</u>	<u>4684</u>	<u>4720</u>	<u>4782</u>
<u>4797</u>	<u>4835</u>	<u>4868</u>	<u>4952</u>
<u>4970</u>	<u>4972</u>	<u>5227</u>	<u>5329</u>
<u>5330</u>	<u>5498</u>	<u>5500</u>	<u>SchA_5500</u>
<u>SchB_5500</u>	<u>SchC_5500</u>	<u>SchE_5500</u>	<u>SchF_5500</u>
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<u>6198</u>	<u>6251</u>	<u>6252</u>	<u>6765</u>
<u>6781</u>	<u>7004</u>	<u>8027</u>	<u>8082</u>
<u>8264</u>	<u>8271</u>	<u>8275</u>	<u>8275R</u>
<u>8283</u>	<u>8300</u>	<u>8308</u>	<u>8332</u>
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<u>8582CR</u>	<u>8586</u>	<u>8594</u>	<u>8606</u>
<u>8609</u>	<u>SchA_8609</u>	<u>8615</u>	<u>8716</u>
<u>8736</u>	<u>8800</u>	<u>8801</u>	<u>8803</u>
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<u>8817</u>	<u>8818</u>	<u>8821</u>	<u>8822</u>
<u>8824</u>	<u>8825</u>	<u>8826</u>	<u>8827</u>
<u>8828</u>	<u>8829</u>	<u>8830</u>	

SS-4

Application for Employer Identification Number.

Used by employers and other entities to apply for a Federal identification number.

W-2

Wage and Tax Statement.

Used to report wages, tips and other compensation, allocated tips, employee social security and Medicare taxes, Federal, state or city income tax withheld, and to support credit shown on individual income tax return.

Separate instructions

W-2c

Statement of Corrected Income and Tax Amounts.

Used to correct previously filed Forms W-2, W-2AS, W-2CM, W-2GU, and W-2VI. Also used to correct Form W-2P for years ending before 1991.

W-3

Transmittal of Income and Tax Statements.

Used by employers and other payers to transmit Form W-2 to the Social Security Administration .

W-3c

Transmittal of Corrected Income and Tax Statements.

Used by employers and other payers to transmit corrected income and tax statements (Form W-2c) and to correct a previously filed Form W-3.

W-4

Employee's Withholding Allowance Certificate.

Filed by employee with employer so that proper amount of income tax can be withheld from wages. Also used by employee to certify that he or she had no liability for income tax for preceding tax year and anticipates that no liability will be incurred for current tax year (qualifying employee will then be exempt from Federal income tax withholding).

W-4P

Withholding Certificate for Pension or Annuity Payments.

Filed with payers of pension or annuity payments so that the proper amount of Federal income tax can be withheld
Also used to claim exemption from withholding on certain periodic pension or annuity payments.

W-4S

Request for Federal Income Tax Withholding From Sick Pay.

Filed with third-party payers of sick pay to request withholding from sick pay payments.

W-5

Earned Income Credit Advance Payment Certificate.

Used by employees to request part of the basic earned income credit in advance payments with their pay.

W-9

Request for Taxpayer Identification Number and Certification.

Used by payers of interest, dividends, or certain other payments to request payee's correct taxpayer identification number (TIN). Also used by taxpayers to claim exemption from backup withholding or to certify that their TIN is correct and/or they are not subject to backup withholding.

W-10

Dependent Care Provider's Identification and Certification.

Used by taxpayers to certify that the name, address, and taxpayer identification number of their dependent care provider is correct.

56

Notice Concerning Fiduciary Relationship.

Filed with Internal Revenue by every person acting in a fiduciary capacity for another person.

706

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

Used for the estate of a deceased U.S. resident or citizen with a date of death after October 8, 1990 and before January 1, 1993.

Separate instructions

709

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

Used to report gifts over \$10,000 made after October 8, 1990, and before January 1, 1993, and/or gifts of a future interest in property, regardless of value.

Separate instructions

709-A

United States Short Form Gift Tax Return.

Used by married couples to report nontaxable gifts of more than \$10,000 but not more than \$20,000.

851

Affiliations Schedule.

Filed by the parent corporation for itself and affiliated corporations in the affiliated group.

911

Application for Taxpayer Assistance Order (TAO) To Relieve Hardship.

Used by taxpayers to request relief from hardships due to action the IRS has taken.

940

Employer's Annual Federal Unemployment (FUTA) Tax Return.

Used by employers to report FUTA tax. Separate instructions

940-EZ

Employer's Annual Federal Unemployment (FUTA) Tax Return.

Used by employers to report Federal unemployment (FUTA) tax This form is a simplified version of Form 940

941c

Supporting Statement To Correct Information.

Used by employers as a supporting statement for employment tax adjustments

943

Employer's Annual Tax Return for Agricultural Employees.

Used by agricultural employers to report social security, Medicare, and income taxes withheld.

990

Return of Organization Exempt From Income Tax.

Used by organizations exempt under IRC section 501(a) and described in section 501(c) other than black lung benefit trust private foundations.

Separate instructions

Sch. A (Form 990)

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

Used by organizations described in IRC section 501(c)(3) (other than private foundations that file Form 990-PF).

Separate instructions

990-C

Farmers' Cooperative Association Income Tax Return.

Used by farmers' cooperative marketing and purchasing associations, whether or not the organization is subject to income tax.

Separate instructions

990EZ

Short Form Return of Organization Exempt From Income Tax.

Used by organizations exempt under IRC section 501 (a) with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year.

Separate instructions

990-PF

Return of Private Foundation or Section 4947(a)(1) Charitable Trust Treated as a Private Foundation.

Used by private foundations and section 4947(a)(1) trusts.

Separate instructions

990-T

Exempt Organization Business Income Tax Return.

Used by exempt organizations with unrelated business income (under section 511 of the IRC).

Separate instructions

990-W

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

Used as a worksheet by tax-exempt organizations to figure their estimated tax liability.

1040

U.S. Individual Income Tax Return.

Used by citizens and residents of the United States to report income tax. Also see Form 1040A and Form 1040EZ.

Separate instructions

Schs.A & B(Form 1040)

Itemized Deductions.

Interest and Dividends Income.

Sch. A--Used to report itemized deductions (medical and dental expenses, taxes, contributions, interest, casualty and theft losses, moving expenses, and miscellaneous deductions).

Separate instructions

Sch. B--Used to list gross dividends and to report interest income over \$400. Also used to answer questions about foreign accounts and foreign trusts.

Separate instructions

Sch.C(Form 1040)

Profit or Loss From Business.

Used to figure profit or loss from a business or profession. Separate instructions

Sch.C-EZ(Form 1040)

Net Profit From Business.

Used to figure net profit from a qualifying business with gross receipts of \$25,000 or less and expenses of \$2,000 or less.

Sch.D(Form 1040)

Capital Gains and Losses.

Used to report details of gain or loss from sales and exchanges of capital assets, to reconcile Forms 1099-B for bartering transactions, and to figure capital loss carryovers from 1992 to 1993.

Separate instructions

Sch.D-1(Form 1040)

Continuation Sheet for Schedule D (Form 1040).

Used to attach to Schedule D (Form 1040) to list additional transactions for lines 1 a and 8a.

Separate instructions

Sch.E(Form 1040)

Supplemental Income and Loss.

Used to report income from rents, royalties, partnerships, S corporations, estates, trusts, and real estate mortgage investment conduits (REMICs).

Separate instructions

Sch.EIC(Form 1040A or Form 1040)

Earned Income Credit.

Used to figure the earned income credit and provide required identifying information for qualifying children.

Sch.F(Form 1040)

Profit or Loss From Farming.

Used to figure profit or loss from farming.

Separate instructions

Sch.R(Form 1040)

Credit for the Elderly or the Disabled.

Used to figure the credit for individuals age 65 or over or individuals under age 65 who retired on permanent and total disability and received taxable disability income.

Separate instructions

Sch.SE(Form 1040)

Self-Employment Tax.

Used to figure self-employment tax.

Separate instructions

1040A

U.S. Individual Income Tax Return.

Used by citizens and residents of the United States to report income tax. Also see Form 1040EZ. Separate instructions

Sch.1(Form 1040A)

Interest and Dividend Income for Form 1040A Filers.

Used to list gross dividends and to report interest income over \$400. Also used to claim excludable interest from Series EE U.S. savings bonds issued after 1989.

Separate instructions

Sch. 2 (Form 1040A)

Child and Dependent Care Expenses for Form 1040A Filers.

Used to figure the credit for child and dependent care expenses and/or the exclusion for employer-provided benefits.

Separate instructions

Sch. 3 (Form 1040A)

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

Used to figure the credit for individuals age 65 or over or individuals under age 65 who retired on permanent and total disability and received taxable disability benefits.

Separate instructions

1040-ES

Estimated Tax for Individuals.

Used to make estimated payments for any income tax (including self-employment tax and alternative minimum tax) due if the total tax due is \$500 or more than the tax withheld (if any) from wages, salaries, and other payments for personal services.

1040EZ

Income Tax Return for Single Filers With No Dependents.

Used by citizens and residents of the United States to report income tax. Also see Form 1040A.

Separate instructions

1040NR

U.S. Nonresident Alien Income Tax Return.

Used by all nonresident alien individuals who file a U.S. tax return, whether or not they are engaged in a trade or business within the United States. Also used as required for filing nonresident alien fiduciary (estate and trust) returns.

Separate instructions

1040X

Amended U.S. Individual Income Tax Return.

Used to claim a refund, pay additional taxes, or designate dollar(s) to the Presidential Election Campaign Fund.

Separate instructions

1041

U.S. Fiduciary Income Tax Return.

Used by a fiduciary of a domestic estate or trust to report income tax. Separate instructions

Sch. D (Form 1041)

Capital Gains and Losses.

Used to report details of gain or loss from sales or exchanges of capital assets.

Sch. J (Form 1041)

Trust Allocation of an Accumulation Distribution (Under IRC Section 665).

Used by domestic complex trusts to report an accumulation distribution.

Sch. K-1 (Form 1041)

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

Used to report each beneficiary's share of the income, deductions, credits, and adjustments for minimum tax purposes from the estate or trust.

1041-A

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

Used to report information on charitable contributions as required by IRC section 6034 and related regulations.

1041-ES

Estimated Income Tax for Fiduciaries.

Used as a worksheet by fiduciaries of estates and trusts to figure estimated tax liability.

Form 1041-T

Allocation of Estimated Tax Payments to Beneficiaries.

Used by an estate or trust to make an election under section 643(9) to allocate an estimated tax payment to beneficiaries.

1045

Application for Tentative Refund.

Used by taxpayers (other than corporations) to apply for a tentative refund from the carryback of a net operating loss, unused general business credit or an overpayment of tax due to a claim of right adjustment under IRC section 1341(b)(1).

Separate instructions

1065

U.S. Partnership Return of Income.

Used by partnerships as an information return. Separate instructions

Sch. D (Form 1065)

Capital Gains and Losses.

Used to show a partnership's capital gains and losses.

Sch. K-1 (Form 1065)

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

Used to show partner's share of income, credits, deductions, etc. Separate instructions

1066

U.S. Real Estate Mortgage Investment Conduit Income Tax Return.

Used by real estate mortgage investment conduits to report taxable income or net loss. Separate instructions

Sch. Q (Form 1066)

Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation.

Used by real estate mortgage investment conduits (REMIC) to notify residual interest holders of REMIC taxable income or net loss allocation.

Separate instructions

1096

Annual Summary and Transmittal of U.S. Information Returns.

Used to summarize and transmit Forms W-2G, 1098, 1099-A, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, 1099-R, 1099-S, and 5498.

Instructions for Forms 1099, 1098, 5498, and W-2G (1992).

Contains specific instructions for filing all Forms 1099, 1098, 5498, W-2G, and 5754.

1098

Mortgage Interest Statement.

Used to report mortgage interest (including points) of \$600 or more received in the course of a trade or business from an individual .

1099-A

Acquisition or Abandonment of Secured Property.

Used by persons who, in the course of their trade or business, lend money secured by property, to report the acquisition of an interest in or the abandonment of such property.

1099-B

Proceeds From Broker and Barter Exchange Transactions.

Used by a broker to report proceeds from the sale or redemption of securities, commodities, or future contracts, or by a barter exchange to report exchanges of goods or services.

1099-DIV

Dividends and Distributions.

Used to report dividends and distributions (including distributions in liquidation).

1099-G

Certain Government Payments

Used by Federal, state, or local governments to report payments of unemployment compensation; state and local income tax refunds, offsets, or credits; discharges of indebtedness by the Federal Government; taxable grants; or agriculture subsidy payments.

1099-INT

Interest Income.

Used to report interest income.

1099-MISC

Miscellaneous Income.

Used to report rents, royalties, prizes and awards, fishing boat proceeds, medical and health care payments by medical and health care insurers, nonemployee compensation, substitute payments received by a broker in lieu of dividends or tax-exempt interest on behalf of a customer while a short sale was open, crop insurance proceeds, and to report that the payer made direct sales of \$5,000 or more of consumer products to a buyer for resale.

1099-OID

Original Issue Discount.

Used to report original issue discount.

1099-PATR

Taxable Distributions Received From Cooperatives.

Used to report patronage dividends.

1099-R

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

Used to report distributions from profit-sharing, retirement plans, individual retirement arrangements, insurance contracts, etc.

1099-S

Proceeds From Real Estate Transactions.

Used to report the proceeds from real estate transactions.

1116

Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual).

Used to figure and support the foreign tax credit claimed for the amount of any income, war profits, and excess profits taxes paid or accrued during the tax year to any foreign country or U.S. possession.

Separate instructions

1118

Foreign Tax Credit--Corporations.

Used by corporations to figure the amount of foreign tax credit. Separate instructions

Sch. I (Form 1118)

Computation of Reduction of Oil and Gas Extraction Taxes.

Used to figure the IRC section 907(a) reduction for a corporation that is claiming a foreign tax credit for any income taxes paid, accrued, or considered to have been paid during the tax year on foreign oil and gas extraction income.

Sch. J (Form 1118)

Separate Limitation Loss Allocations and Other Adjustments Necessary To Determine Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances.

Used to show the adjustments to separate limitation income or losses to determine the numerators of limitation fractions, year-end recharacterization balances, and overall foreign account balances.

1120

U.S. Corporation Income Tax Return.

Used by a corporation to report income tax. Separate instructions

Sch. D (Form 1120)

Capital Gains and Losses.

Used by a corporation who files either Forms 1120, 1120-A, 1120-DF, 1120-ICDISC, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 990-C, or certain Forms 990-T, to report details of gain or loss from sales or exchanges of capital assets.

Sch. H (Form 1120)

Section 280H Limitations for a Personal Service Corporation (PSC).

Used by personal service corporations to determine their compliance with the distribution requirements of IRC section 280H .

Sch. PH (Form 1120)

U.S. Personal Holding Company Tax.

Used to figure personal holding company tax; filed with the income tax return of every personal holding company.
Separate instructions

1120-A

U.S. Corporation Short-Form Income Tax Return.

Used by certain smaller corporations to report income tax. Separate instructions

1120F

U.S. Income Tax Return of a Foreign Corporation.

Used by foreign corporations to report income tax Separate instructions

1120-FSC

U.S. Income Tax Return of a Foreign Sales Corporation.

Used by a foreign sales corporation (FSC) to report its income and deductions and to report and pay income tax.

Separate instructions

1120L

U.S. Life Insurance Company Income Tax Return.

Used by life insurance companies to report income tax. Separate instructions

1120-PC

U.S. Property and Casualty Insurance Company Tax Return.

Used by property and casualty insurance companies to report income tax. Separate Instructions

1120-REIT

U.S. Income Tax Return for Real Estate Investment Trusts

Used by real estate investment trusts to report income tax. Separate instructions

1120-RIC

U.S. Income Tax Return for Regulated Investment Companies.

Used by regulated investment companies to report income tax. Separate instructions

1120S

U.S. Income Tax Return for an S Corporation.

Used by S corporations that have made the election prescribed by IRC section 1362.

Separate instructions

Sch. D (Form 1120S)

Capital Gains and Losses and Built-In Gains.

Used by S corporations to report gains or losses on sales, exchanges, or distribution of capital assets, and to figure the tax imposed on certain capital gains and built-in gains.

Separate instructions

Sch. K-1 (Form 1120S)

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

Used to show shareholder's share of income, credits, deductions, etc. Separate instructions

1120-W

Corporation Estimated Tax.

Used as a worksheet by corporations to figure estimated tax payments for the 1993 calendar year or fiscal years beginning after December 31,1992.

1120-W (FY)

Fiscal Year Corporation Estimated Tax.

Used by corporations with tax years beginning after June 30,1992, and before January 1,1993, to determine their estimated tax payments for the 1992-93 fiscal year.

1120X

Amended U.S. Corporation Income Tax Return.

Used by corporations to amend a previously filed Form 1120 or 1120-A.

1128

Application to Adopt, Change or Retain a Tax Year.

Used by taxpayers to adopt, change or retain a tax year. Separate instructions

1139

Corporation Application for Tentative Refund.

Used by corporations that have certain carrybacks and want a quick refund of taxes.

1310

Statement of Person Claiming Refund Due a Deceased Taxpayer.

Used by a claimant to get a refund on behalf of a deceased taxpayer.

2106

Employee Business Expenses.

Used by employees to support deductions for business expenses. Separate instructions

2119

Sale of Your Home.

For use by individuals who sold their main home. Also used by individuals age 55 or older who elect to exclude gain on the sale of their main home.

Separate instructions

2120

Multiple Support Declaration.

Used as a statement to disclaim as a dependent an individual to whose support the taxpayer and others have contributed.

2210

Underpayment of Estimated Tax by Individuals and Fiduciaries.

Used by individuals and fiduciaries to see if they paid enough estimated tax. The form is also used to figure the penalty for underpayment of estimated tax.

Separate instructions

2220

Underpayment of Estimated Tax by Corporations.

Used by corporations to determine if they paid enough estimated tax. The form is also used to figure the penalty for underpayment of estimated tax

Separate instructions

2290

Heavy Vehicle Tax Return

Used to report tax due on use of any highway motor vehicle which falls within one of the categories shown in the tax computation schedule on the form or meets certain weight limitations.

2350

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

Used by U.S. citizens and resident aliens abroad who expect to qualify for special tax treatment to get an extension of time to file an income tax return.

2441

Child and Dependent Care Expenses.

Used to figure the credit for child and dependent care expenses and/or the amount of employer-provided benefits that can be excluded from income.

Separate instructions

2555

Foreign Eamed Income.

Used by U.S. citizens and resident aliens who qualify for the foreign earned income exclusion and/or the housing exclusion or deduction.

Separate instructions

2555-EZ

Foreign Earned Income Exclusion.

Used by U.S. citizens and resident aliens to claim only the foreign housing exclusion. Separate instructions

2688

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

Used to apply for an additional extension of time to file Form 1040.

2758

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

Used to apply for an extension of time to file certain returns listed on the form. A separate Form 2758 must be filed for each return.

2848

Power of Attorney and Declaration of Representative.

Used as an authorization for one person to act for another in any tax matter (except alcohol and tobacco taxes and firearms activities).

3115

Application for Change in Accounting Method.

Used to get approval for a change in accounting method. Separate Instructions

3468

Investment Credit.

Used by individuals, estates, trusts, and corporations to claim an investment credit made up of the rehabilitation, energy, and reforestation credits. Also see Form 3800.

Separate instructions

3800

General Business Credit.

Used to summarize the credits that make up the general business credit to determine the credit allowed for the tax year and report any credit carryback or carryover.

Separate instructions

3903

Moving Expenses.

Used to figure the deductions for expenses incurred in connection with an employment-related move to a new location in the United States or its possessions.

Separate instructions

3903F

Foreign Moving Expenses.

Used to figure the deductions for moving expenses of U.S. citizens or resident aliens who move to a principal workplace outside the United States or its possessions.

Separate instructions

4136

Credit for Federal Tax Paid on Fuels.

Used by individuals, estates, trusts or corporations, including S corporations and DISCs, to claim credit for Federal excise tax on the number of gallons of fuels used for exempt purposes. Also used to claim the credit for purchase of diesel-powered highway vehicles.

4137

Social Security and Medicare Taxes on Unreported Tip Income.

Used by employees to figure social security and Medicare taxes on tips not reported to their employer, including any unreported allocated tips shown on Form W-2. It is also used to figure the amount of tip income to be reported on their social security record.

4255

Recapture of Investment Credit.

Used by individuals, estates, trusts, or corporations to figure the increase in tax if regular, rehabilitation, or energy property was disposed of or ceased to qualify before the end of the property class life or life years used to figure the credit.

4466

Corporation Application for Quick Refund of Overpayment of Estimated Tax.

Used to apply for a quick refund of overpaid estimated tax. (Must be filed before the regular tax return is filed.)

4506

Request for Copy of Tax Form.

Used by a taxpayer or authorized representative to request a copy of a tax return or Form(s) W-2 filed with the return.

4562

Depreciation and Amortization.

Used by individuals, estates and trusts, partnerships, and corporations to claim depreciation, amortization, and section 179 expense deduction. Also used to provide required information for automobiles and other "listed property."

Separate instructions

4626

Alternative Minimum Tax-Corporations.

Used by corporations to figure alternative minimum tax and environmental tax.

Separate instructions

4684

Casualties and Thefts.

Used to figure gain or loss from casualties and thefts.

Separate instructions

4720

Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the Internal Revenue Code.

Used by charities and other persons to figure certain excise taxes which may be due under IRC chapters 41 and 42.

4782

Employee Moving Expenses Information.

Used by employers to show the amount of any reimbursement or payment made to an employee, a third party for the employee's benefit, or the value of services furnished in-kind for moving expenses during the calendar year.

4797

Sales of Business Property.

Used to report details of gain or loss from sales, exchanges, or involuntary conversions (other than casualties and thefts) of noncapital assets and involuntary conversions (other than casualties and thefts) of capital assets. Also used to figure recapture amounts under IRC sections 179 and 280F when the business use of property drops to 50% or less.

Separate instructions

4835

Farm Rental Income and Expenses.

Used by landowner (or sublessor) to report farm rental income based on crops or livestock produced by the tenant where the landowner (or sublessor) does not materially participate in the operation or management of the farm.

4868

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

Used to apply for an automatic 4-month extension of time to file Form 1040.

4952

Investment Interest Expense Deduction.

Used by an individual, estate, or trust to figure the limitation on the deduction for interest expense on funds borrowed to purchase or carry property held for investment.

Separate instructions

4970

Tax on Accumulation Distribution of Trusts.

For use by a beneficiary of a domestic or foreign trust to figure the tax attributable to an accumulation distribution.

4972

Tax on Lump-Sum Distributions.

Used to determine the income tax on lump-sum distributions. Separate instructions

5227

Split-Interest Trust Information Return.

Used to report financial activities of split-interest trusts. Separate instructions

5329

Return for Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts.

Used to report excise taxes or additional income tax owed in connection with individual retirement arrangements, annuities, qualified retirement plans, and modified endowment contracts.

Separate instructions

5330

Return of Excise Taxes Related to Employee Benefit Plans.

Used to report excise taxes imposed by IRC sections 4971, 4972, 4973(a)(2), 4975, 4976, 4977, 4978, 4978A, 4978B, 4979, 4979A, and 4980.

Separate instructions

5498

Individual Retirement Arrangement Information .

Used to report contributions to IRAs and the value of the account at the end of the year.

5500

Annual Return/Report of Employee Benefit Plan (With 100 or More Participants).

Used to report on deferred compensation plans and welfare plans that have at least 100 participants.

Separate instructions

Sch. A (Form 5500)

Insurance Information.

Used as an attachment to Forms 5500 and 5500-C/R to report information about insurance contracts that are part of a qualified deferred compensation plan.

Sch. B (Form 5500)

Actuarial Information.

Used to report actuarial information about a defined benefit plan. It is attached to Form 5500, 5500-C/R, or 5500EZ.
Separate instructions

Sch. C (Form 5500)

Service Provider and Trustee Information.

Used as an attachment to Form 5500 to report information about service providers and trustees of a qualified deferred compensation plan.

Sch. E (Form 5500)

ESOP Annual Information.

Used to satisfy reporting requirements under IRC section 6047(e). It is attached to Forms 5500, 5500-C/R and 5500EZ.

Sch. F (Form 5500)

Fringe Benefit Annual Information Return.

Used to report the annual information required by Code section 6039D(d) for plans described in sections 120, 125, and 127.

Sch. G (Form 5500)

Financial Schedules.

Used to provide additional information required by Form 5500.

Sch. P (Form 5500)

Annual Return of Fiduciary of Employee Benefit Trust.

Used as an attachment to Forms 5500 and 5500-C/R to satisfy reporting requirements under IRC section 6033(a) and start statute of limitations under IRC section 6501(a)

Sch. SSA (Form 5500)

Annual Registration Statement Identifying Separate Participants With Deferred Vested Benefits.

Used as an attachment to Forms 5500 and 5500-C/R to list the employees who separated from employment and have a deferred vested benefit in the employer's plan of deferred compensation.

5500-C/R

Return/Report of Employee Benefit Plan (With Fewer Than 100 Participants).

Used to report on deferred compensation plans and welfare plans that have fewer than 100 participants.

Separate instructions

5500EZ

Annual Return of One-Participant (Owners and Their Spouses) Pension Benefit Plan.

Used to report on a pension, profit-sharing etc., plan covering an individual, partner or an individual and spouse or partners and spouses who wholly own a business.

Separate instructions

5558

Application for Extension of Time To File Certain Employee Plan Returns.

Used to request an extension of time to file Forms 5500, 5500-C/R, 5500EZ, and 5330.

5754

Statement by Persons Receiving Gambling Winnings.

Used to list multiple winners of certain gambling proceeds.

5884

Jobs Credit.

Used by individuals, estates, trusts, and corporations claiming a jobs credit, and any S corporation, partnership, estate, or trust that apportions the credit among its shareholders, partners, or beneficiaries. See also Form 3800.

6198

At-Risk Limitations.

Used by taxpayers to determine the overall profit or loss from an at-risk activity, the amount at risk, and the deductible loss. Separate instructions

6251

Alternative Minimum Tax--Individuals.

Used by individuals to report adjustment and tax preference items and to figure their alternative minimum tax liability. Separate instructions

6252

Installment Sale Income.

Used by taxpayers, other than dealers, to report a sale or other disposition of real or personal property on the installment method.

Separate instructions

6765

Credit for Increasing Research Activities (or for claiming the orphan drug credit).

Used by individuals, estates, trusts, and corporations to claim a credit for increasing research activities for a trade or business. Also used to claim the orphan drug credit See also Form 3800.

6781

Gains and Losses From Section 1256 Contracts and Straddles.

Used by all taxpayers that held IRC section 1256 contracts or straddles during the tax year

7004

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

Used by corporations and certain exempt organizations to request an automatic extension of 6 months to file their income tax returns

8027

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

Used by large food or beverage establishments to report receipts from food or beverage operations, tips reported by employees, and tips allocated to employees

Separate instructions

8082

Notice of Inconsistent Treatment or Amended Return.

Used by partners and S corporation shareholders to report partnership and S corporation items treated differently on the partner's or S shareholder's return than on the partnership return or the S corporation return. Also used to report partnership or S corporation items that are being changed from a previously filed return.

Separate instructions

8264

Application for Registration of a Tax Shelter.

Used by tax shelter organizers to register certain tax shelters with the IRS, for purposes of receiving a tax shelter registration number.

Separate instructions

8271

Investor Reporting of Tax Shelter Registration Number.

Used by persons who have purchased or otherwise acquired an interest in a tax shelter required to be registered to report the tax shelter registration number. Form is attached to any tax return on which any tax benefits or income attributable to the tax shelter are claimed or reported.

8275

Disclosure Statement.

Used by taxpayers to disclose items on a tax return for purposes of avoiding the portions of the accuracy-related penalty due to negligence, disregard of rules or regulations, or a substantial understatement of income tax. It is used by return preparers for disclosures related to preparer penalties for understatements due to an unrealistic position or for willful or reckless conduct

Separate instructions

8275-R

Regulation Disclosure Statement.

Used by taxpayers and return preparers to disclose an item on a tax return for which a position has been taken contrary to Treasury regulations. It is used to disclose items to avoid portions of the accuracy-related penalty due to a position taken contrary to the regulations.

8283

Noncash Charitable Contributions.

Used to report contributions of property in which the total claimed fair market value of all property contributed exceeds \$500. Separate instructions

8300

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

Used to report certain transactions involving the receipt of more than \$10,000 in cash (including certain monetary investments) or foreign currency in the course of a trade or business.

8308

Report of a Sale or Exchange of Certain Partnership Interests.

Used by a partnership to report the sale or exchange by a partner of a partnership interest where any money or property received in exchange for the interest is due to unrealized receivables or substantially appreciated inventory items (i.e., an IRC section 751(a) exchange)

8332

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

Used to release claim to a child's exemption by the parent who has custody of the child and might have been entitled to claim the exemption. The form is completed by the parent who has custody of the child and given to the parent who will claim the exemption.

8379

Injured Spouse Claim and Allocation.

Used to figure the part of a joint tax refund due the injured spouse when either all or part of the refund was applied to a past due child support obligation or a Federal debt owed by the other spouse.

8396

Mortgage Interest Credit.

Used by qualified mortgage credit certificate holders to figure their mortgage interest credit and any carryover to a later year.

8453

U.S. Individual Income Tax Declaration for Electronic Filing.

Used by qualified filers who file Forms 1040 and certain related schedules, 1040A, and 1040EZ via electronic transmission or magnetic media. These filers must file Form 8453 to transmit the individual taxpayer's and return preparer's signatures.

8582

Passive Activity Loss Limitations.

Used by individuals, estates and trusts to figure the amount of any passive activity loss for the current tax year for all activities and the amount of the passive activity loss allowed on their tax returns.

Separate instructions

8582-CR

Passive Activity Credit Limitations.

Used by individuals, estates and trusts to figure the amount of any passive activity credit for the current year and the amount allowed on their tax returns.

Separate instructions

8586

Low-Income Housing Credit.

Used by taxpayers to figure and report the low-income housing credit.

8594

Asset Acquisition Statement.

Used by the buyers and sellers of trade or business assets to report the allocation of the sales price to those assets. Used only if goodwill or a going concern value attaches, or could attach to the assets, and if the buyer's basis in the assets is determined only by the amount paid for the assets.

8606

Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions.

Used to report the nondeductible amount of IRA contributions and to figure the nontaxable amount of IRA distributions. It is also used to figure IRA basis.

8609

Low-income Housing Credit Allocation Certification.

Used by housing credit agencies to allocate a low-income housing credit dollar amount. Also used by low-income housing building owners to make elections and certify certain necessary information

Sch. A (Form 8609)

Annual Statement.

Must be completed by the building owner each year of the 15-year compliance period, whether or not a low-income housing credit is claimed for the year. It is attached to the owner's copy of Form 8609.

8615

Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,200.

Used to figure the tax at the parent's rate on unearned income over \$1,200 of a child under age 14.

8716

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

Used by partnerships, S corporations, and personal service corporations to elect to have a tax year other than a required tax year.

8736

Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts.

Used by a U.S partnership, REMIC, or certain trusts to apply for an automatic extension to file a return.

8800

Application for Additional Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts.

Used by a U.S. partnership, REMIC, or certain trusts to request an additional extension of time to file a return.

8801

Credit for Prior Year Minimum Tax-Individuals and Fiduciaries.

Used to figure the amount of credit allowed due to a prior year minimum tax liability

8803

Limit on Alternative Minimum Tax for Children Under Age 14.

Used to see if the child's alternative minimum tax can be reduced and, if so, to figure the amount to enter on the child's Form 6251.

8809

Request for Extension of Time To File Information Returns.

Used to request an extension of time to file Forms W-2, W-2G, 1098, 1099, and 5498.

8810

Corporate Passive Activity Loss and Credit Limitations.

Used by closely-held and personal service corporations to determine limitations on passive activity losses and credits.

Separate instructions

8814

Parent's Election To Report Child's Interest and Dividends.

Used by parents who elect to report the interest and dividends of their child under age 14 on their own tax return.

8815

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

Used to figure the amount of interest on post-1989 series EE U.S. savings bonds that can be excluded from income if the bonds were cashed to pay qualified higher education expenses during the year.

8817

Allocation of Patronage and Nonpatronage Income and Deductions.

Used by certain cooperatives to show income and deductions by patronage and nonpatronage sources.

8818

Optional Form To Record Redemption of Series EE U.S. Savings Bonds issued after 1989.

Used to keep a record of series EE U.S. savings bonds that were issued after 1989 and cashed in a year when higher education expenses were paid.

8821

Tax Information Authorization.

Used as an authorization for an appointee to inspect and/or receive confidential tax information.

8822

Change of Address.

Used by individuals and businesses to notify the Internal Revenue Service of a change of mailing address.

8824

Like-Kind Exchanges.

Used by taxpayers to report the exchange of like-kind property. Also used to report section 1043 dispositions.

8825

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

Used by partnerships and S corporations to report rental real estate income and expenses.

8826

Disabled Access Credit.

Used by an eligible small business to claim the disabled access credit. The credit is a general business credit under IRC section 38 and is figured under the provisions of IRC section 44. See also Form 3800.

8827

Credit for Prior Year Minimum Tax-Corporations.

Used to figure the minimum tax credit for alternative minimum tax incurred in prior tax years and any minimum tax credit carryforward that may be used in future years.

8828

Recapture of Federal Mortgage Subsidy.

Used by individuals to report recapture tax upon early disposition of a federally subsidized residence.

8829

Expenses for Business Use of Your Home.

Used by Schedule C (Form 1040) filers to figure the allowable expenses for business use of a home and any carryover of amounts not deductible in the current year.

8830

Enhanced Oil Recovery Credit.

Used to claim the enhanced oil recovery credit. The credit is a general business credit under IRC section 38 and is figured under the provisions of IRC section 43. See also Form 3800.

