

Quick and Easy Access to IRS Tax Help and Forms



Personal Computer

Access the IRS's Internet Web Site at <http://www.irs.ustreas.gov> to:

- Obtain Frequently Asked Tax Questions
- Complete Tax Forms On-Line "Fill-in Forms"
- Search Publications by Topic or Keyword
- Calculate Your Tax Deductions "W-4 Calculator"
- Provide Comments & Request Help via E-mail
- Receive Hot Tax Issues/News "Digital Dispatch"

You can also reach us using:

- Telnet at [iris.irs.ustreas.gov](telnet://iris.irs.ustreas.gov)
- File Transfer Protocol at [ftp.irs.ustreas.gov](ftp://ftp.irs.ustreas.gov)
- Direct Dial (by modem) 703-321-8020.



Mail

Send your order to the Distribution Center nearest to you and receive a response in 7 to 15 workdays after your request is received.

- **Western part of U.S.**
Western Area Distribution Center
Rancho Cordova, CA 95743-0001
- **Central part of U.S.**
Central Area Distribution Center
P.O. Box 8903
Bloomington, IL 61702-8903
- **Eastern part of U.S. and foreign addresses:**
Eastern Area Distribution Center
P.O. Box 85074
Richmond, VA 23261-5074



Tax FAX Service

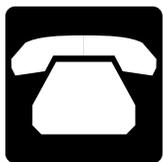
Dial 703-368-9694 from your fax machine to get up to 3 of the following items per call. Follow the directions of the prompts and your items will be faxed back to you.

Forms and Instructions

See the menu of products available on pages 3 and 4.

TeleTax Topics

See the menu of tax information available on page 2.



Phone

Obtain forms, publications, instructions and tax assistance by calling:

- **1-800-829-3676** to order current and prior year forms, instructions and publications between 7:00 a.m. and 11:00 p.m. Monday through Saturday (Pacific Standard Time for Alaska and Hawaii, Eastern Standard Time in Puerto Rico). The best time to call is before 9 a.m. or after 2 p.m. Thursdays and Fridays are the best days to call. (You should receive a response within 7 to 15 workdays).
- **1-800-829-4477** to listen to pre-recorded messages covering the TeleTax topics on page 2.



Walk-In

Pick up certain forms, instructions, and publications at many post offices, libraries, and IRS offices. Some libraries and IRS offices have an extensive collection of products available to print from a CD-ROM or photocopy from reproducible proofs.



CD-ROM

Order IRS Publication 1796, Federal Tax Products on CD-ROM and obtain:

- Current tax forms, instructions and publications
- Prior-year tax forms and instructions beginning in 1991 and publications from 1994
- Popular tax forms which may be filled-in electronically, then printed out for submission
- Internal Revenue Bulletin

The CD-ROM can be purchased from the Government Printing Office (GPO), Superintendent of Documents for \$20.00 by calling 202-512-1800 (select Option #1) or through GPO's Web Site at http://www.access.gpo.gov/su_docs.

Availability: First release—Early January
Final release—Mid-February

Minimum system requirements:

- Windows 3.1 or later/Windows95
 - 386, 486, or Pentium-based personal computer;
 - 4 megabytes of RAM;
 - VGA, SVGA, or higher resolution display adaptor supported by Windows;
 - Microsoft CD Extensions with a CD controller board;
 - Windows-compatible printer with at least 1 megabyte of user RAM.
- Macintosh
 - Macintosh 68020-68040; 2 megabytes of application RAM
 - Power Macintosh; 4.5 megabytes of application RAM
 - Apple System Software version 7.5 or later
 - CD-ROM drive capable of reading ISO 9660 format



Tele-Tax Topics		Topic No.	Subject	Topic No.	Subject	Topic No.	Subject
Topic No.	Subject	Topic No.	Subject	Topic No.	Subject	Topic No.	Subject
	IRS Help Available				Adjustments to Income		Tax Information for Aliens and U.S. Citizens Living Abroad
101	IRS services— Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs	305	Recordkeeping	451	Individual retirement arrangements (IRAs)	658	We changed your account (Refund)
102	Tax assistance for individuals with disabilities and the hearing impaired	306	Penalty for underpayment of estimated tax	452	Alimony paid	659	CP12—We changed your return—You are due a refund
103	Small Business Tax Education Program (STEP)—Tax help for small businesses	307	Backup withholding	453	Bad debt deduction	660	CP22A—We changed your account
104	Problem Resolution Program—Help for problem situations	308	Amended returns	454	Tax shelters		
105	Public libraries—Tax information tapes and reproducible tax forms	309	Tax fraud—How to report	455	Moving expenses		
	IRS Procedures	310	Power of attorney information		Itemized Deductions		Basis of Assets, Depreciation, and Sale of Assets
151	Your appeal rights	999	Local information	501	Should I itemize?	701	Sale of your home— General
152	Refunds—How long they should take		Filing Requirements, Filing Status, and Exemptions	502	Medical and dental expenses	702	Sale of your home—How to report gain
153	What to do if you haven't filed your tax return (Nonfilers)	351	Who must file?	503	Deductible taxes	703	Sale of your home— Exclusion of gain, age 55 and over
154	Form W-2—What to do if not received	352	Which form—1040, 1040A, or 1040EZ?	504	Home mortgage points	704	Basis of assets
155	Forms and publications—How to order	353	What is your filing status?	505	Interest expense	705	Depreciation
156	Copy of your tax return—How to get one	354	Dependents	506	Contributions	706	Installment sales
157	Change of address— How to notify IRS	355	Estimated tax	507	Casualty losses		Employer Tax Information
911	Hardship assistance applications	356	Decedents	508	Miscellaneous expenses	751	Social security and Medicare withholding rates
	Collection			509	Business use of home	752	Form W-2—Where, when, and how to file
201	The collection process	401	Wages and salaries	510	Business use of car	753	Form W-4—Employee's withholding allowance certificate
202	What to do if you can't pay your tax	402	Tips	511	Business travel expenses	754	Form W-5—Advance earned income credit
203	Failure to pay child support and other Federal obligations	403	Interest received	512	Business entertainment expenses	755	Employer identification number (EIN)—How to apply
204	Offers in compromise	404	Dividends	513	Educational expenses	756	Employment taxes for household employees
	Alternative Filing Methods	405	Refunds of state and local taxes	514	Employee business expenses	757	Form 941—Deposit requirements
251	Form 1040PC tax return	406	Alimony received	515	Disaster area losses	758	Form 941—Employer's Quarterly Federal Tax Return
252	Electronic filing	407	Business income		Tax Computation	759	Form 940/940-EZ— Deposit requirements
253	Substitute tax forms	408	Sole proprietorship	551	Standard deduction	760	Form 940/940-EZ— Employer's Annual Federal Unemployment Tax Return
254	How to choose a tax preparer	409	Capital gains and losses	552	Tax and credits figured by the IRS	761	Form 945—Annual Return of Withheld Federal Income Tax
255	TeleFile	410	Pensions and annuities	553	Tax on a child's investment income	762	Tips—Withholding and reporting
	General Information	411	Pensions—The general rule and the simplified general rule	554	Self-employment tax		Magnetic Media Filers—1099 Series and Related Information Returns (For electronic filing of individual returns, listen to topic 252.)
301	When, where, and how to file	412	Lump-sum distributions	555	Five- or ten-year tax options for lump-sum distributions	801	Who must file magnetically
302	Highlights of tax changes	413	Rollovers from retirement plans	556	Alternative minimum tax	802	Applications, forms, and information
303	Checklist of common errors when preparing your tax return	414	Rental income and expenses		Tax Credits	803	Waivers and extensions
304	Extensions of time to file your tax return	415	Renting vacation property and renting to relatives	601	Earned income credit (EIC)	804	Test files and combined Federal and state filing
		416	Farming and fishing income	602	Child and dependent care credit	805	Electronic filing of information returns
		417	Earnings for clergy	603	Credit for the elderly or the disabled		
		418	Unemployment compensation	604	Advance earned income credit		
		419	Gambling income and expenses		IRS Notices and Letters		
		420	Bartering income	651	Notices—What to do		
		421	Scholarship and fellowship grants	652	Notice of underreported income—CP 2000		
		422	Nontaxable income	653	IRS notices and bills and penalty and interest charges		
		423	Social security and equivalent railroad retirement benefits	654	Notice of change to return		
		424	401(k) plans	655	We changed your account		
		425	Passive activities— Losses and credits	656	CP11—Notice of change to return		
				657	We corrected your return—Amount due IRS		
							Tax Information for Puerto Rico Residents (in Spanish)
						851	Resident and nonresident aliens
						852	Dual-status alien
						853	Foreign earned income exclusion—General
						854	Foreign earned income exclusion—Who qualifies?
						855	Foreign earned income exclusion—What qualifies?
						856	Foreign tax credit
						901	Who must file a U.S. income tax return in Puerto Rico
						902	Deductions and credits for Puerto Rico filers
						903	Federal employment taxes in Puerto Rico
						904	Tax assistance for Puerto Rico residents
							Other Tele-Tax Topics in Spanish
						951	IRS services— Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs
						952	Refunds—How long they should take
						953	Forms and publications—How to order
						954	Highlights of tax changes
						955	Who must file?
						956	Which form to use?
						957	What is your filing status?
						958	Social security and equivalent railroad retirement benefits
						959	Earned income credit (EIC)
						960	Advance earned income credit
						961	Alien tax clearance

Topic numbers are effective January 1, 1998.

Forms Available by Fax

The following forms and instructions are available by fax by calling **703-368-9694** from your fax machine. When you call, you will hear instructions on how to use the system. Select the option for getting forms. Then, enter the **Catalog No.** shown below for each item you want. Follow the prompts and the forms you select will be faxed back to you immediately.

Name of Form or Instructions	Title of Form or Instructions	Catalog No.	No. of Pages	Name of Form or Instructions	Title of Form or Instructions	Catalog No.	No. of Pages
Form SS-4	Application for Employer Identification Number	16055	4	Tax Table and Tax Rate Sch.	Tax Table and Tax Rate Schedules (Form 1040)	24327	13
Form SS-8	Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding	16106	4	Schedules A&B (Form 1040) Instr. Sch. A&B	Itemized Deductions & Interest and Dividend Income	11330	2
Form W-2c	Corrected Wage and Tax Statement	61437	8	Schedule C (Form 1040) Instr. Sch. C	Profit or Loss From Business (Sole Proprietorship)	11334	2
Form W-3c	Transmittal of Corrected Wage and Tax Statements	10164	4	Schedule C-EZ (Form 1040)	Net Profit From Business (Sole Proprietorship)	14374	2
Form W-4	Employee's Withholding Allowance Certificate	10220	2	Schedule D (Form 1040) Instr. Sch. D	Capital Gains and Losses	11338	2
Form W-4P	Withholding Certificate for Pension or Annuity Payments	10225	3	Schedule D-1 (Form 1040)	Continuation Sheet for Schedule D	10424	2
Form W-5	Earned Income Credit Advance Payment Certificate	10227	2	Schedule E (Form 1040) Instr. Sch. E	Supplemental Income and Loss	11344	2
Form W-7	Application for IRS Individual Taxpayer Identification Number	10229	3	Schedule EIC (Form 1040A or 1040)	Earned Income Credit	13339	2
Form W-7A	Application for Taxpayer Identification Number for Pending U.S. Adoptions	24309	2	Schedule F (Form 1040) Instr. Sch. F	Profit or Loss From Farming	11346	2
Form W-9	Request for Taxpayer Identification Number and Certification	10231	2	Schedule H (Form 1040) Instr. Sch. H	Household Employment Taxes	12187	2
Instr. W-9		20479	2	Schedule R (Form 1040) Instr. Sch. R	Credit for the Elderly or the Disabled	11359	2
Form W-10	Dependent Care Provider's Identification and Certification	10437	1	Schedule SE (Form 1040) Instr. Sch. SE	Self-Employment Tax	11358	2
Form 709	U.S. Gift (and Generation-Skipping Transfer) Tax Return	16783	4	Form 1040A	U.S. Individual Income Tax Return	11327	2
Instr. 709		16784	8	Schedule 1 (Form 1040A)	Interest and Dividend Income for Form 1040A Filers	12075	1
Form 709A	U.S. Short Form Gift Tax Return	10171	2	Schedule 2 (Form 1040A)	Child and Dependent Care Expenses for Form 1040A Filers	10749	2
Form 843	Claim for Refund and Request for Abatement	10180	1	Schedule 3 (Form 1040A) Instr. Sch. 3	Credit for the Elderly or the Disabled for Form 1040A Filers	12064	2
Form 940	Employer's Annual Federal Unemployment (FUTA) Tax Return	11234	4	Form 1040-ES	Estimated Tax for Individuals	11340	6
Instr. 940		13660	4	Form 1040EZ	Income Tax Return for Single and Joint Filers With No Dependents	11329	2
Form 940-EZ	Employer's Annual Federal Unemployment (FUTA) Tax Return	10983	4	Form 1040NR	U.S. Nonresident Alien Income Tax Return	11364	5
Form 941c	Supporting Statement To Correct Information	11242	4	Form 1040NR-EZ	U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents	21534	2
Form 990	Return of Organization Exempt From Income Tax	11282	6	Instr. 1040NR-EZ		21718	12
Instr. 990	General Instructions for Forms 990 and 990-EZ	22386	8	Form 1040X	Amended U.S. Individual Income Tax Return	11360	2
Instr. 990	Specific Instructions for Form 990	50002	16	Instr. 1040X		11362	6
Schedule A (Form 990) Instr. Sch. A	Organization Exempt Under Section 501(c)(3)	11285	6				
Form 990EZ	Short Form Return of Organization Exempt From Income Tax	11294	8				
Instr. 990EZ	Specific Instructions for Form 990-EZ	10642	2				
Form 1040	U.S. Individual Income Tax Return	50003	8				
Instr. 1040	Line Instructions for Form 1040	11320	2				
Instr. 1040	General Information for Form 1040	11325	19				
		24811	16				

Name of Form or Instructions	Title of Form or Instructions	Catalog No.	No. of Pages	Name of Form or Instructions	Title of Form or Instructions	Catalog No.	No. of Pages
Form 1116	Foreign Tax Credit	11440	2	Form 6198	At-Risk Limitations	50012	1
Instr. 1116		11441	9	Instr. 6198		50013	7
Form 1310	Statement of Person Claiming Refund Due a Deceased Taxpayer	11566	2	Form 6251	Alternative Minimum Tax—Individuals	13600	2
Form 2106	Employee Business Expenses	11700	2	Instr. 6251		64277	8
Instr. 2106		64188	4	Form 6252	Installment Sale Income	13601	1
Form 2106-EZ	Unreimbursed Employee Business Expenses	20604	2	Instr. 6252		64262	2
Form 2119	Sale of Your Home	11710	2	Form 6781	Gains and Losses From Section 1256 Contracts and Straddles	13715	3
Instr. 2119		18038	5	Form 8271	Investor Reporting of Tax Shelter Registration Number	61924	2
Form 2120	Multiple Support Declaration	11712	2	Form 8283	Noncash Charitable Contributions	62299	2
Form 2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts	11744	3	Instr. 8283		62730	4
Instr. 2210		63610	5	Form 8300	Report of Cash Payments Over \$10,000 Received in a Trade or Business	62133	4
Form 2290	Heavy Vehicle Use Tax Return	11250	10	Form 8332	Release of Claim to Exemption for Child of Divorced or Separated Parents	13910	1
Form 2441	Child and Dependent Care Expenses	11862	2	Form 8379	Injured Spouse Claim and Allocation	62474	2
Instr. 2441		10842	3	Form 8582	Passive Activity Loss Limitations	63704	3
Form 2553	Election by a Small Business Corporation	18629	2	Instr. 8582		64294	12
Instr. 2553		49978	2	Form 8586	Low-Income Housing Credit	63987	2
Form 2555	Foreign Earned Income	11900	3	Form 8606	Nondeductible IRAs (Contributions, Distributions, and Basis)	63966	2
Instr. 2555		11901	4	Form 8615	Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,300	64113	2
Form 2555-EZ	Foreign Earned Income Exclusion	13272	2	Form 8718	User Fee for Exempt Organization Determination Letter Request	64728	1
Instr. 2555-EZ		14623	3	Form 8801	Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts	10002	2
Form 2688	Application for Additional Extension of Time To File U.S. Individual Income Tax Return	11958	2	Form 8809	Request for Extension of Time To File Information Returns	10322	2
Form 2848	Power of Attorney and Declaration of Representative	11980	2	Form 8814	Parents' Election To Report Child's Interest and Dividends	10750	2
Form 3903	Moving Expenses	12490	2	Form 8815	Exclusion of Interest From Series EE U.S. Savings Bonds Issued After 1989	10822	2
Form 4136	Credit for Federal Tax Paid on Fuels	12625	4	Form 8822	Change of Address	12081	2
Form 4137	Social Security and Medicare Tax on Unreported Tip Income	12626	2	Form 8824	Like-Kind Exchanges	12311	2
Form 4506	Request for Copy or Transcript of Tax Form	41721	2	Instr. 8824		12597	2
Form 4562	Depreciation and Amortization	12906	2	Form 8829	Expenses for Business Use of Your Home	13232	1
Instr. 4562		12907	12	Instr. 8829		15683	3
Form 4684	Casualties and Thefts	12997	2	Form 8839	Qualified Adoption Expenses	22843	2
Instr. 4684		12998	4	Instr. 8839		23077	4
Form 4797	Sales of Business Property	13086	2	Form 8850	Pre-Screening Notice and Certification Request for the Work Opportunity Credit and Welfare-to-Work Credits	22851	2
Instr. 4797		13087	4	Instr. 8850		24833	2
Form 4835	Farm Rental Income and Expenses	13117	2	Form 8853	Medical Savings Accounts and Long-Term Care Insurance Contracts	24091	2
Form 4868	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return	13141	4	Instr. 8853		24188	8
Form 4952	Investment Interest Expense Deduction	13177	2	Form 8859	District of Columbia First-Time Homebuyer Credit	24479	2
Form 4972	Tax on Lump-Sum Distributions	13187	2	Form 9465	Installment Agreement Request	14842	2
Instr. 4972		13188	4				
Form 5329	Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, Modified Endowment Contracts, and MSAs	13329	2				
Instr. 5329		13330	4				