



1995

Publication 1045

Tax Practitioner Program

Need Tax Forms and Publications Quickly?

See FedWorld, IRIS on page 2.

Have a Computer With a CD-ROM?

See IRS Federal Tax Forms on CD-ROM, page 2.

Purpose—To distribute specialty products to Tax Practitioners utilizing Form 3975 (see page 3). The products include informational copies of major tax forms, schedules, instructions, publications and newsletters relating to recent tax law changes.

To **expedite shipment** of your order, submit by October 16, 1995.

To **guarantee delivery before the filing date**, submit no later than February 23, 1996.

Note: *Be advised that not all tax forms will be available in the beginning of the tax year because of late legislation or printing scheduling problems.*

To Expedite Processing, Mail Forms To Address Shown On Order Form

- Form 3975 to the Internal Revenue Service (IRS)
- Forms 7706 and 7705 to Superintendent of Documents

Inquiries About Your Order And Address Changes

- Form 3975—call IRS at 1-800-829-3676 and ask for Practitioner Gate
- Forms 7706 and 7705—call Superintendent of Documents at (202) 512-1803

Highlights of Changes to the 1995 Tax Practitioner Program:

- The question regarding the Practitioner Newsletter for your locality has been removed. The newsletter will automatically be sent to all participants.
- The question regarding the release of your name/address to the public has been removed. The release of this information to National Technical Information Services (NTIS) for sale to the public is not protected under the Privacy Act.
- The question regarding your capability to electronically file tax returns has been removed.
- **Items removed:** (available by calling 1-800-829-3676)
 - Forms: W-2, W-3, 1096, 1098, 1099 series, 5498 for 1995. You can request these forms by using Form 7018A, found in either: Publication 15 or Publication 51 (contained in Publication 1793).
 - Publication 1167, Substitute Printed, Computer-Prepared and Computer-Generated Tax Forms and Schedules.
 - Publication 1220, Specifications for filing Forms 1098, 1099 and W-2G Magnetically or Electronically.
 - Publication 1345, Revenue Procedure for Electronic Filing of Individual Income Tax Returns.
 - Electronic Tax Filing, Publications: 1336, 1337, 1432-A 1545, 1653, 1654, 1655, 1673, 1674, 1675, 1680, 1802).

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General Information

If you wish to continue participating in the Tax Practitioner Program or to become a new participant, **Form 3975 must be completed** and submitted. **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 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.

Shipment Schedule for Items on IRS Order Form 3975

(Subject to change based on late tax law changes).

Package X, Vol. 1	Mid December
Package X, Vol. 2	Mid January
Publication 17	Mid December
Publication 334	Mid December
Publication 1579, Kit 1	Mid December
Publication 1579, Kit 2	Mid January
Publication 1793, Vol 1	Early December
Publication 1793, Vol 2	Late December
Publication 1793, Vol 3	January

IRS Federal Tax Forms Available on CD-ROM

The CD-ROM will contain over 600 current year IRS Tax Forms, Instructions, and Taxpayer Information Publications (TIPS). Also, included are prior-year forms and instructions beginning in 1991 and TIPS from 1994.

The CD-ROM will be fully functional under MS-Windows 3.1 or Macintosh System 7.5 utilizing Adobe's Acrobat Exchange-LE software. Cross-document links, a built-in index, and Verity search engine will complement the tax products provided in Adobe's Portable Document Format (PDF). In addition, the TIPS will also be provided in the Standard Generalized Markup Language (SGML).

To order the 1995 Federal Tax Forms CD-ROM, contact the Government Printing Office's Superintendent of Documents, either by mail using the enclosed Sup Docs order Form 7706, by telephone at (202) 512-1800, or electronic ordering through GPO's Federal Bulletin Board (202) 512-1387. The stock number is **648-095-00004-0**. The cost for the CD is

\$46, but early subscribers will also receive two preview CDs issued in December and January prior to the final release.

IRS Offers Tax Products and Information on the FedWorld Bulletin Board System (BBS)

If you have a PC and modem, you have instant access to federal income tax forms, instructions, publications, and information on free tax assistance programs, electronic tax filing and more.

The Internal Revenue Information Services (IRIS) system on the FedWorld BBS can be dialed direct by setting modem parity to none, data bits to 8, stop bit to 1, terminal emulation to ANSI, duplex to full, and communication software to dial (703) 321-8020.

There are three other ways to access FedWorld via the internet:

1. Telnet—fedworld.gov
2. FTP—ftp.fedworld.gov
3. World Wide Web—
<http://www.ustreas.gov/treasury/bureaus/irs>

Technical questions regarding IRIS and FedWorld can be directed to the FedWorld help desk at (703) 487-4608.

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 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 IRS and Power of Attorney; **Circular 230**, Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Actuaries, and Appraisers before the IRS; 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 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 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.

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:

Internal Revenue Service
Attn: Tax Forms Committee PC:FP
Washington, DC 20224

DO NOT mail Form 3975 to this office. See page 3 on **Where To Mail Form 3975**.

Multiple Copies of Forms

Multiple copies of tax forms, may be obtained by:

1. Downloading electronic files from FedWorld IRIS.
2. Photocopying using the reproducible masters provided in Publication 1579, Tax Practitioner Reproducible Kits.
3. Ordering from a commercial forms service or private printer.
4. Purchase from Superintendent of Documents using Order Form 7706.

Other Items

If there is a free item you **need** which is **not listed on pages 6-10**, a separate written request on **company letterhead must** be submitted **after December 15, 1995**. We cannot honor requests before this date. Send your order to the Area Distribution Center for your state (see page 3), 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 7-10 will be available only in **Package X** and the **Reproducible Kits**.

Practitioner Procedures for Form 1040-V, Payment Voucher

For tax year 1995, the IRS is asking practitioners to use a payment voucher for all balance-due Forms 1040. Although there is no penalty for not using a payment voucher, using the voucher will help us process payments more accurately and efficiently. Some taxpayers will receive a scannable voucher preprinted with their name and address. Others will receive a nonscannable voucher (without preprinted name and address information). Form 1040EZ/TeleFile and 1040A filers will not receive a payment voucher.

If the client received a scannable payment voucher, we would prefer that you use it. However, if that voucher is not available, you may use one of the following instead:

- The nonscannable version of Form 1040-V which may be obtained by using

Form 3975 (order blank), from IRS offices, Package X, etc.;

- The Form 1040-V generated by tax software; or
- The Form 1040PC version of Form 1040-V.

Where To File the Payment Voucher

Practitioners should send all vouchers and payments with tax returns to the appropriate lockbox addresses for the clients' location. These addresses are shown below and on the Form 1040-V that will be included in Package X. Practitioners should ignore the instructions in the client's tax package for mailing balance-due returns, payments, and payment vouchers to the service centers. The lockboxes will accept certified mail.

Refund returns or balance-due returns with no payments should continue to be sent to the service centers.

Form 1040-V Specifications

All Form 1040-V payment vouchers will be 8.5" x 3.25" for tax year 1995. Software-generated payment vouchers must also be this size. The minimum paper weight for payment vouchers is 24 lbs. The back of the payment voucher must be blank. See Publication 1167 for specifications on substitute returns.

Form 4868 (Application for Automatic Extension of Time To File U.S. Individual Income Tax Return)

Form 4868 incorporates a payment voucher for processing year 1996 (tax year 1995). The form will be 8.5" x 4". Forms 4868 filed with payments should be mailed to the lockbox addresses found in the instructions for the form. Forms 4868 without payments should be mailed to the service center addresses. The lockboxes will accept certified mail.

Lockbox Addresses for Practitioners

If the client lives in:	Send the return, payment, and payment voucher to this address:	For electronically filed returns, use this address instead:
Florida, South Carolina	P.O. Box 105093 Atlanta, GA 30348-5093	P.O. Box 6223 Chicago, IL 60680-6223
Georgia	P.O. Box 105093 Atlanta, GA 30348-5093	P.O. Box 1214 Charlotte, NC 28201-1214
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	P.O. Box 1187 Newark, NJ 07101-1187	P.O. Box 371361 Pittsburgh, PA 15250-7361
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	P.O. Box 371361 Pittsburgh, PA 15250-7361	P.O. Box 371361 Pittsburgh, PA 15250-7361
Illinois, Iowa, Minnesota, Missouri, Wisconsin	P.O. Box 970011 St. Louis, MO 63197-0011	P.O. Box 970016 St. Louis, MO 63197-0016
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	P.O. Box 8530 Philadelphia, PA 19162-8530	P.O. Box 371361 Pittsburgh, PA 15250-7361
Indiana, Kentucky, Michigan, Ohio, West Virginia	P.O. Box 6223 Chicago, IL 60680-6223	P.O. Box 6223 Chicago, IL 60680-6223
Kansas, New Mexico, Oklahoma, Texas	P.O. Box 970016 St. Louis, MO 63197-0016	P.O. Box 970016 St. Louis, MO 63197-0016
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	P.O. Box 7704 San Francisco, CA 94120-7704	P.O. Box 7704 San Francisco, CA 94120-7704
California (all other counties), Hawaii	P.O. Box 60000 Los Angeles, CA 90060-6000	P.O. Box 7704 San Francisco, CA 94120-7704
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	P.O. Box 1214 Charlotte, NC 28201-1214	P.O. Box 1214 Charlotte, NC 28201-1214
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the U.S. Virgin Islands, Puerto Rico (or if excluding income under section 933), a foreign country (or if a dual-status alien): U.S. citizens or those filing Form 2555, Form 2555-EZ, and Form 4563	P.O. Box 8530 Philadelphia, PA 19162-8530	P.O. Box 371361 Pittsburgh, PA 15250-7361

Contents of Publication 1793, Tax Practitioner Reference Set

Do not order items individually.

Publication 1

Your Rights as a Taxpayer

Publication 15*

Circular E—Employer's Tax Guide

Publication 51*

Circular A—Agricultural Employer's Tax Guide

Publication 54

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

Publication 225*

Farmer's Tax Guide

Publication 463

Travel, Entertainment, and Gift Expenses

Publication 501

Exemptions, Standard Deduction, and Filing Information

Publication 502

Medical and Dental Expenses

Publication 503

Child and Dependent Care Expenses

Publication 504

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Determining the Value of Donated Property

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Tax Guide for Individuals With Income From U.S. Possessions

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Tax-Sheltered Annuity Programs for Employees of Public Schools and Certain Tax-Exempt Organizations

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Publication 584

Nonbusiness Disaster, Casualty and Theft Loss Workbook

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Publication 590

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Publication 596

Earned Income Credit

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Tax Highlights for Persons With Disabilities

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Tax Information on Bankruptcy

Publication 910

Guide to Free Tax Services

Publication 911*

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Social Security and Equivalent Railroad Retirement Benefits

Publication 917

Business Use of a Car

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Passive Activity and At-Risk Rules

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Household Employer's Tax Guide

Publication 929

Tax Rules for Children and Dependents

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*Item Added This Year

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Practice Before the IRS and Power of Attorney

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Contents of Package X and Publication 1579

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 these items individually.** This list of items may vary due to their availability and approval to print.

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*Item Added This Year

Internal Revenue Service

WADC-9999

Rancho Cordova, CA. 95743-9999

OFFICIAL BUSINESS

Penalty for Private Use, \$300

Bulk Rate

Postage & Fees Paid

Internal Revenue Service

Permit No. G-48



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