Revenue Procedure 2004-62

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General Rules and Specifications for Substitute Forms and Schedules



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Part 1 Introduction to Substitute Forms

Section 1.1 – Overview of Revenue Procedure 2004-62

1.1.1 Purpose	The purpose of this revenue procedure is to provide guidelines and general requirements for the development, printing, and approval of substitute tax forms. Approval will be based on these guidelines. After review and approval, submitted forms will be accepted as substitutes for official IRS forms.
1.1.2 Unique Forms	Certain unique specialized forms require the use of other additional publications to supplement this publication. See Part 4.
1.1.3 Scope	The IRS accepts quality substitute tax forms that are consistent with the official forms and do not have an adverse impact on our processing. The IRS Substitute Forms Unit administers the formal acceptance and processing of these forms nationwide. While this program deals primarily with paper documents, it also reviews for approval other processing and filing forms such as those used in electronic filing.
	Only those substitute forms that comply fully with the requirements set forth are acceptable. Exhibit H lists the forms mentioned in this document, their titles, and where their references are made. This revenue procedure is updated as required to reflect pertinent tax year form changes and to meet processing and/or legislative requirements.
1.1.4 Forms Covered by This Revenue Procedure	 The following types of forms are covered by this revenue procedure: IRS tax forms and their related schedules. Worksheets as they appear in instruction packages. Applications for permission to file returns electronically and forms used as required documentation for electronically filed returns. Powers of Attorney. Over-the-counter estimated tax payment vouchers. Forms and schedules relating to partnerships, exempt organizations, and employee plans.

1.1.5	The following types of forms are not covered by this revenue procedure:
Forms Not Covered by This Revenue Procedure	 W-2 and W-3 (see Publication 1141 for information on these forms). W-2c and W-3c (see Publication 1223 for information on these forms). 1096, 1098 series, 1099 series, 5498 series, W-2G, and 1042-S (see Publication 1179 for information on these forms). Federal Tax Deposit (FTD) coupons, which may not be reproduced. Forms 1040-ES (OCR) and 1041-ES (OCR), which may not be reproduced. Forms 5500, 5500-EZ, and associated schedules (see the Department of Labor website (www.dol.gov) for information on these forms). Requests for information or documentation initiated by the IRS. Forms used internally by the IRS. State tax forms. Forms developed outside the IRS. General and Specific Instructions are not reviewed by the Substitute Forms Program Unit.

Section 1.2 – IRS Contacts

1.2.1 Where To Send Substitute Forms

Send your substitute forms for approval to the following offices (Do not send forms with taxpayer data):

Form	Office and Address
FINCEN Form 101, FINCEN Form 102, FINCEN Form 103, FINCEN Form 103-N, FINCEN Form 104, 8300, TD F 90-22.1, TD F 90-22.47, TD F 90-22.53, TD F 90-22.55, TD F 90-22.56	IRS Computing Center BSA Compliance Branch P.O. Box 32063 Detroit, MI 48232-0063
5500, 5500-EZ, and Schedules A through E, G, H, I, P, R, SSA, and T for Form 5500	Check EFAST information at the Department of Labor's website at <u>www.efast.dol.gov</u>
All others (except W-2, W-2c, W-3, W-3c, 1096, 1098, 1099, 5498, W-2G, and 1042-S)	Internal Revenue Service Attn: Substitute Forms Program SE:W:CAR:MP:T:T:SP 1111 Constitution Avenue, NW Room 6406 Washington, DC 20224

In addition, the Substitute Forms Program Unit can be contacted via email at <u>*taxforms@irs.gov</u>. Please enter "Substitute Forms" on the subject line.

Use this email address only to inquire about forms covered by this revenue procedure. Do not attach graphic files for approval with email.

For questions about Forms W-2 and W-3, refer to IRS Publication 1141, *General Rules and Specifications for Substitute Forms W-2 and W-3*. For Forms W-2c and W-3c, refer to IRS Publication 1223, *General Rules and Specifications for Substitute Forms W-2c and W-3c*. For Forms 1096, 1098, 1099, 5498, W-2G, and 1042-S, refer to IRS Publication 1179, *General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, W-2G, and 1042-S*.

Section 1.3 – What's New

1.3.1 What's New	 The following changes have been made to the Revenue Procedure for 2004: The Substitute Forms Program is now accepting substitute forms submissions via email. The email address is <u>*taxforms@irs.gov</u>. See Section 2.1.2. The Substitute Forms Program office symbols have changed to SE:W:CAR:MP:T:T:SP. The room number has changed to 6406. Exhibits D through G have been rearranged. The formats for Schedules K-1 of Forms 1065 and 1120S have significantly changed for 2004. Because Publication 1167 is printed
	before the forms become finalized, draft copies are provided in the exhibits (see Exhibits D, E, and F). Before releasing their substitute forms, software vendors are responsible for making any subsequent changes made to the final official IRS forms after the draft forms have been posted.
	• The requirements for Schedules K-1 of Forms 1041, 1065, 1065-B and 1120S have changed. Among other changes, all lines must now be included on the substitute schedules. (See Section 7.1 and Exhibits D, E and F).

Section 1.4 – Definitions

1.4.1 Substitute Form A tax form (or related schedule) that differs in any way from the official version and is intended to replace the form that is printed and distributed by the IRS. This term also covers those approved substitute forms exhibited in this revenue procedure. **1.4.2**A form produced using conventional printing processes, or a printed**Printed/Preprinted**form which has been reproduced by photocopying or a similar process.**Form**

1.4.3 Preprinted Pin-Fed Form	A printed form that has marginal perforations for use with automated and high speed printing equipment.
1.4.4 Computer Prepared Substitute Form	A preprinted form in which the taxpayer's tax entry information has been inserted by a computer, computer printer, or other computer type equipment such as word processing equipment.
1.4.5 Computer Generated Substitute Tax Return or Form	A tax return or form that is entirely designed and printed using a computer printer such as a laser printer, etc., on plain white paper. This return or form must conform to the physical layout of the corresponding IRS form, although the typeface may differ. The text should match the text on the officially printed form as closely as possible. Condensed text and abbreviations will be considered on a case-by-case basis.
	Exception. All jurat (perjury statements) must be reproduced verbatim.
1.4.6 Manually Prepared Form	A preprinted reproduced form in which the taxpayer's tax entry information is entered by an individual using a pen, pencil, typewriter, or other non-automated equipment.
1.4.7 Graphics	Parts of a printed tax form that are not tax amount entries or required information. Examples of graphics are line numbers, captions, shadings, special indicators, borders, rules, and strokes created by typesetting, photographics, photocomposition, etc.
1.4.8 Acceptable Reproduced Form	A legible photocopy of an original form.

1.4.9 Supporting Statement (Supplemental Schedule)	A document providing detailed information to support a line entry on an official or approved substitute form and filed with (attached to) a tax return. Note. A supporting statement is not a tax form and does not take the place of an official form unless specifically permitted elsewhere in this procedure.
1.4.10 Specific Form Terms	The following specific terms are used throughout this revenue procedure in reference to all substitute forms: format, sequence, line reference, item caption, and data entry field.
1.4.11 Format	The overall physical arrangement and general layout of a substitute form.
1.4.12 Sequence	Sequence is an integral part of the total format requirement. The substitute form should show the same numeric and logical placement order of data, as shown on the official form.
1.4.13 Line Reference	The line numbers, letters, or alphanumerics used to identify each captioned line on an official form. These line references are printed to the immediate left of each caption or data entry field.
1.4.14 Item Caption	The text on each line of a form, which identifies the data required.
1.4.15 Data Entry Field	Designated areas for the entry of data such as dol- lar amounts, quantities, responses and checkboxes, etc.
1.4.16 Advance Draft	A draft version of a new or revised form may be posted to the IRS website for information purposes. Substitute forms may be submitted based on these advance drafts, but any company that receives forms approval based on these early drafts is responsible for monitoring and revising forms to mirror any revisions in the final forms provided by the IRS.

Section 1.5 – Agreement

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1.5.1 Important Stipulation of This Revenue Procedure

Any person or company who uses substitute forms and makes all or part of the changes specified in this revenue procedure agrees to the following stipulations:

The IRS presumes the changes are made in accordance with these procedures and will not be disruptive to the processing of the tax return. Should any of the changes prove to be not exactly as described, and as a • result become disruptive to the IRS's processing of the tax return, the person or company agrees to accept the determination of the IRS as to

whether or not the form may continue to be used during the filing season. The person or company agrees to work with the IRS in correcting • noted deficiencies. Notification of deficiencies may be made by any combination of fax, letter, email, or phone contact and may include the return of unacceptable forms for re-submission of acceptable forms.

Part 2 General Guidelines for Submissions and Approvals

Section 2.1 – General Specifications for Approval

2.1.1 Overview	If you produce any tax forms using IRS guidelines on permitted changes, you can generate your own substitutes without further approval. If your changes are more extensive, you must get IRS approval before using substitute forms. These changes include the use of typefaces and sizes other than those found on the official form and the condensing of line item descriptions to save space.
2.1.2 Email Submissions	The Substitute Forms Program is now accepting substitute forms submissions via email. The email address is <u>*taxforms@irs.gov</u> . Please include "PDF Submissions" on the subject line.
	Follow these guidelines:
	• Your submission should include all the forms you wish to submit in one attached pdf file. Do not email each form individually.
	• Emailing pdf submissions will not expedite review and approval. The pdf submissions will be assigned a control number and put in queue along with mailed-in paper submissions.
	• Small (fewer than 15 forms), rather than large submissions should expedite processing.
	• Optimize pdf files before submitting.
	• The maximum allowable email attachment is 2.5 megabytes.
	• The Substitute Forms Unit will accept zip files.
	• An approval checklist listing the forms you are submitting should always be included in the pdf file along with the forms.
	• To alleviate delays during the peak time of September through December, submit advance draft forms as early as possible.
	If the guidelines are not followed, you may need to resubmit.
	In addition to submitting forms via email, you may continue to send your submissions to:

	Internal Revenue Service SE:W:CAR:MP:T:T:SP Attn: Substitute Forms Program 1111 Constitution Avenue, NW Room 6406 Washington, DC 20224
2.1.3 Schedules	Schedules are considered to be an integral part of a complete tax return. A schedule may be included as part of a form or printed separately.
2.1.4 Examples of Schedules That Must Be Submitted with the Return	Form 706, <i>United States Estate (and Generation-Skipping Transfer) Tax Return</i> , is an example of this situation. Its Schedules A through U have pages numbered as part of the basic return. For Form 706 to be approved, the entire form including Schedules A through U must be submitted.
2.1.5 Examples of Schedules That Can Be Submitted Separately	However, Schedules 1, 2, and 3 of Form 1040A are examples of schedules that can be submitted separately. Although printed by the IRS as a supplement to Form 1040A, none of these schedules are required to be filed with Form 1040A. These schedules may be separated from Form 1040A and submitted as substitute forms.
2.1.6 Use and Distribution of Unapproved Forms	The IRS is continuing a program to identify and contact tax return preparers, forms developers, and software publishers who use or distribute unapproved forms that do not conform to this revenue procedure. The use of unapproved forms hinders the processing of the returns.

Section 2.2 – Highlights of Permitted Changes and Requirements

2.2.1 Methods of	Official IRS tax forms are supplied by the IRS. These forms may be provided in the taxpayer's tax package or over-the-counter. Forms can also be picked up
Reproducing Internal	at many IRS offices, post offices, or libraries, and are available on CD-ROM and on-line via the Internet.
Revenue Service Forms	There are methods of reproducing IRS printed tax forms suitable for use as substitutes without prior approval.

	 You can photocopy most tax forms and use them instead of the official ones. The entire substitute form, including entries, must be legible. You can reproduce any current tax form as cut sheets, snap sets, and marginally punched, pin-fed forms as long as you use an official IRS version as the master copy. You can reproduce a "signature form" as a valid substitute form. Many tax forms (including returns) have a taxpayer signature requirement as part of the form layout. The jurat/perjury statement/signature line areas must be retained and worded exactly as on the official form. The requirement for a signature by itself does not prohibit a tax form from being properly computer-generated. 	
Section 2.3 –	Vouchers	
2.3.1 Overview	All payment vouchers (Forms 940-V, 940-EZ(V), 941-V, 943-V, 945-V, 1040-V, and 2290-V) must be reproduced in conjunction with their forms. Substitute vouchers must be the same size as the officially printed vouchers. Vouchers that are prepared for printing on a laser printer may include a scan line.	
2.3.2 Scan Line Specifications	NNNNNNNN AA AAAA NN N NNNNNNN NNN Item: A B C D E F G A. Social Security Number/Employer Identification Number (SSN/EIN) has 9 numeric spaces. B. Check Digits have 2 alpha spaces. C. Name Control has 4 alphanumeric spaces.	
	 D. Master File Tax (MFT) Code has 2 numeric spaces (see below). E. Taxpayer Identification Number (TIN) Type has 1 numeric space (see below) F. Tax Period has six numeric spaces in year/month format (YYYYMM). G. Transaction Code has 3 numeric spaces. 	
2.3.3 MFT Code	Code Number for Forms: • 1040 family – 30; • 940/940-EZ – 10; • 941 – 01; • 943 – 11; • 945 – 16; and • 2290 – 60.	

2.3.4	Type Number for:
ТІ Туре	 Form 1040 family – 0; and Forms 940, 940-EZ, 941, 943, 945, and 2290 – 2.
2.3.5	The voucher size must be exactly 8.0" x 3.25" (Forms 1040-ES and
Voucher Size	1041-ES must be 7.625" x 3.0"). The document scan line must be vertically positioned 0.25 inches from the bottom of the scan line to the bottom of the voucher. The last character on the right of the scan line must be placed 3.5 inches from the right leading edge of the document. The minimum required horizontal clear space between characters is .014 inches. The line to be scanned must have a clear band 0.25 inches in height from top to bottom of the scan line, and from border to border of the document. "Clear band" means no printing except for dropout ink.
2.3.6 Print and Paper Weight	Vouchers must be imaged in black ink using OCR A, OCR B, or Courier 10. These fonts may not be mixed in the scan line. The horizontal character pitch is 10 CPI. The paper must be 20 to 24 pound OCR bond paper weight.

Section 2.4 – Restrictions on Changes

2.4.1 What You Cannot	You cannot, without prior IRS approval, change any IRS tax form or use your own (non-approved) versions including graphics, unless specifically permitted by this revenue procedure.
Do to Forms Suitable for Substitute Tax Forms	You cannot adjust any of the graphics on Forms 1040, 1040A, and 1040EZ (except in those areas specified in Part 5 of this revenue procedure) without prior approval from the IRS Substitute Forms Unit.
	You cannot use your own preprinted label on tax returns filed with the IRS unless you fully comply with the criteria specified in the section in this revenue procedure on the use of pre-addressed IRS labels.

Section 2.5 – Guidelines for Obtaining IRS Approval

2.5.1 Basic Requirements	Preparers who submit substitute privately designed, privately printed, computer generated, or computer prepared tax forms must develop these substitutes using the guidelines established in this part. These forms, unless excepted by the revenue procedure, must be approved by the IRS before being filed.
2.5.2 Conditional Approval Based on Advanced Drafts	The IRS cannot grant final approval of your substitute form until the official form has been published. However, the IRS has established a location on the Internet for posting advance draft forms. This site can be reached in the "Tax Professionals" area at: <u>www.irs.gov/taxpros/lists/0,,id=97782,00.html</u> We encourage submission of proposed substitutes of these advance draft forms, and will grant conditional approval based solely on these early drafts. These advance drafts are subject to significant change before forms are finalized. If these advance drafts are used as the basis for your substitute forms, you will be responsible for subsequently updating your final forms to agree with the final official version. These revisions need not be submitted for further approval. Note. Approval of forms based on advance drafts will not be granted after the final version of an official form is published.

2.5.3 Submission	Please follow these general guidelines when submitting substitute forms for approval:
Procedures	 Any alteration of forms must be within the limits acceptable to the IRS. It is possible that, from one filing period to another, a change in law or a change in internal need (processing, audit, compliance, etc.) may change the allowable limits for the alteration of the official form. When specific approval of any substitute form (other than those specified in Part 1, Section 1.2 – IRS Contacts) is desired, a sample of the proposed substitute form should be forwarded for consideration by letter to the Substitute Forms Unit at the address shown in Section 1.2. To expedite multiple forms approval, we prefer that your proposed forms be submitted in separate sets by return. For example, Forms 1040 and their normally related schedules or attachments should be submitted separately from Forms 1120 and 1065 if possible. Schedules and forms (for example, Forms 3468, 4136, etc.) that can be used with more than one type of return (for example, 1040, 1041, 1120, etc.) should be submitted only once for approval, regardless of the number of different tax returns with which they may be associated. Also, all pages of multi-page forms or returns should be submitted in the same package.
2.5.4 Approving Offices	Because only the Substitute Forms Unit is authorized to approve substitute forms, unnecessary delays may occur if forms are sent to the wrong office. The Substitute Forms Unit may then coordinate the response with the initiator responsible for revising that particular form. Such coordination may include allowing the initiator to officially approve the form. No IRS office is authorized to allow deviations from this revenue procedure.
2.5.5 IRS Review of Software Programs, etc.	The IRS does not review or approve the logic of specific software programs, nor does the IRS confirm the calculations on the forms produced by these programs. The accuracy of the program remains the responsibility of the software package developer, distributor, or user.
	The Substitute Forms Unit is primarily concerned with the pre-filing quality review of the final forms, produced by whatever means, that are expected to be processed by IRS field offices. For these, you should submit forms without including any taxpayer information such as names, addresses, monetary amounts, etc.

2.5.6 When To Send Proposed Substitutes	Proposed substitutes, which are required to be submitted per this revenue procedure, should be sent as much in advance of the filing period as possible. This is to allow adequate time for analysis and response.
2.5.7 Accompanying Statement	When submitting sample substitutes, you should include an accompanying statement that lists each form number and its changes from the official form (position, arrangement, appearance, line numbers, additions, deletions, etc.). With each of the items you should include a detailed reason for the change.
	When requesting approval, please include a checklist. Checklists expedite the approval process. The checklist may look like the example in Exhibit G displayed in the back of this procedure or may be one of your own design. Please include your fax number on the checklist.
2.5.8 Approval/Non- Approval Notice	 The Substitute Forms Unit will fax the checklist or an approval letter to the originator if a fax number has been provided, unless: The requester has asked for a formal letter; or Significant corrections to the submitted forms are required.
	Notice of approval may contain qualifications for use of the substitutes. Notices of unapproved letters may specify the changes required for approval, and may also require re-submission of the form(s) in question. Telephone contact is used when possible.
2.5.9 Duration of Approval	Most signature tax returns and many of their schedules and related forms have the tax (liability) year printed in the upper right corner. Approvals for these forms are usually good for one calendar year (January through December of the year of filing). Quarterly tax forms in the 940 series and Form 720 require approval for any quarter in which the form has been revised.
	Because changes are made to a form every year, each new filing season generally requires a new submission of a form. Very rarely is updating the preprinted year the only change made to a form.

2.5.10 Limited Continued Use of an Approved Change	Limited changes approved for one tax year may be allowed for the same form in the following tax year. Examples of such limitations and requirements are the use of abbreviated words, revised form spacing, compressed text lines, and shortened captions, etc., which do not change the consistency of lines or text on the official forms.
	If substantial changes are made to the form, new substitutes must be submitted for approval. If only minor editorial changes are made to the form, it is not subject to review. It is the responsibility of each vendor who has been granted permission to use substitute forms to monitor and revise forms to mirror any revisions to official forms made by the Service. If there are any questions, please contact the Substitute Forms Unit.
2.5.11 When Approval Is Not Required	If you received written approval for a specific change on a form last year, such as deleting the vertical lines used to separate dollars and cents, you may make the same change this year if the item is still present on the official form.
	 The new substitute form does not have to be sent to the IRS and written approval is not required. However, the new substitute form must conform to the official current year IRS form in other respects: date, Office of Management and Budget (OMB) approval number, attachment sequence number, Paperwork Reduction Act Notice statement, arrangement, item caption, line number, line reference, data sequence, etc. The new substitute must also comply with this revenue procedure. The procedure may have eliminated, added to, or otherwise changed the guideline(s) that affected the change approved last year. An approved change is authorized only for the period from a prior tax year substitute form to a current tax year substitute form. Exception. Forms with temporary, limited, or interim approvals (or with approvals that state a change is not allowed in any
	other tax year) are subject to review in subsequent years.
2.5.12 Continuous Use Forms	Forms without preprinted tax years are called "continuous use" forms. Continuous use forms are revised when a legislative change affects the form or a change will facilitate processing. These forms may have revision dates that are valid for longer than one year.
2.5.13 Internet Program Chart	A chart of print dates (for annual and quarterly forms) and most current revision dates (for continuous use forms) will be maintained on the Internet. For further details, see Section 4.3.1

	on access for the Internet and the Official Forms Release Schedule.
2.5.14 Required Copies	Generally, you must send us one copy of each form being submitted for approval. However, if you are producing forms for different computer systems (for example, IBM compatible vs. Macintosh) or different types of printers (for example, laser vs. inkjet), and these forms differ significantly in appearance, submit one copy for each type of system or printer.
2.5.15 Requestor's Responsibility	Following receipt of an initial approval for a substitute forms package or a software output program to print substitute forms, it is the responsibility of the originator (designer or distributor) to provide client firms or individuals with forms that meet the IRS's requirements for continuing acceptability. Examples of this responsibility include:
	 Using the prescribed print paper, font size, legibility, state tax data deletion, etc. Informing all users of substitute forms of the legal requirements of the Paperwork Reduction Act Notice, which is generally found in the instructions for the official IRS forms.
2.5.16 Source Code	The Substitute Forms Unit, SE:W:CAR:MP:T:T:SP, will assign a unique source code to each firm that submits substitute paper forms for approval. This source code will be a permanent identifier that should be used on every submission by a particular firm.
	The source code:
	 Consists of three alpha characters. Should be printed at the bottom left margin area on the first page of every approved substitute form. Should not be used on optically scanned (OCR) forms.

Section 2.6 – Office of Management and Budget (OMB) Requirements for All Substitute Forms

2.6.1 OMB Requirements for All Substitute Forms	 There are legal requirements of the Paperwork Reduction Act of 1995 (The Act). Public Law 104-13 requires that: OMB approve all IRS tax forms that are subject to the Act, Each IRS form contains (in the upper right corner) the OMB number, if any, and Each IRS form (or its instructions) states why the IRS needs the information, how it will be used, and whether or not the information is required to be furnished. This information must be provided to every user of official or substitute tax forms.
2.6.2 Application of the Paperwork Reduction Act	 On forms that have been assigned OMB numbers: All substitute forms must contain in the upper right corner the OMB number that is on the official form. The required format is: OMB No. 1545-XXXX (Preferred) or OMB # 1545-XXXX (Acceptable).
2.6.3 Required Explanation to Users	 You must inform the users of your substitute forms of the IRS use and collection requirements stated in the instructions for official IRS forms. If you provide your users or customers with the official IRS instructions, each form must retain either the Paperwork Reduction Act Notice (or Disclosure, Privacy Act, and Paperwork Reduction Act Notice), or a reference to it as the IRS does on the official forms (usually in the lower left corner of the forms). This notice reads, in part, "We ask for the information on this form to carry out the Internal Revenue laws of the United States" Note. If the IRS instructions are not provided to users of your forms, the exact text of the Paperwork Reduction Act Notice) must be furnished separately or on the form.

2.6.4	The OMB number and the Paperwork Reduction Act Notice, or references to
Finding the OMB	it, may be found printed on an official form (or its instructions). The number
Number and	and the notice are included on the official paper format and in other formats
Paperwork	produced by the IRS (for example, compact disc (CD) or Internet download).
Reduction Act	
Notice	

Part 3 Physical Aspects and Requirements

Section 3.1 – General Guidelines for Substitute Forms

3.1.1 General Information	The official form is the standard. Because a substitute form is a variation from the official form, you should know the requirements of the official form for the year of use before you modify it to meet your needs. The IRS provides several means of obtaining the most frequently used tax forms. These include the Internet, fax-on-demand, and CD-ROM (see Part 4).			
3.1.2 Design		ne design of the official form as to format n, line numbers, line references, and sequence.		
3.1.3 State Tax Information Prohibited	State tax information must not appear on the federal tax return, associated form, or schedule that is filed with the IRS. Exceptions occur when amounts are claimed on, or required by, the federal return (for example, state and local income taxes, on Schedule A of Form 1040).			
3.1.4 Vertical	IF a form is to be	THEN		
3.1.4 Vertical Alignment of Amount Fields	IF a form is to be Manually prepared	THEN 1. The column must have a vertical line or some type of indicator in the amount field to separate dollars from cents if the official form has a vertical line.		
Vertical Alignment		1. The column must have a vertical line or some type of indicator in the amount field to separate dollars from cents if the official		
Vertical Alignment		 The column must have a vertical line or some type of indicator in the amount field to separate dollars from cents if the official form has a vertical line. The cents column must be at least 3/10" 		
Vertical Alignment	Manually prepared	 The column must have a vertical line or some type of indicator in the amount field to separate dollars from cents if the official form has a vertical line. The cents column must be at least 3/10" wide. Vertically align the amount entry fields 		
Vertical Alignment	Manually prepared	 The column must have a vertical line or some type of indicator in the amount field to separate dollars from cents if the official form has a vertical line. The cents column must be at least 3/10" wide. Vertically align the amount entry fields where possible. 		

IF a form is to be		THEN
Computer prepared	1.	You may remove the vertical line in the amount field that separates dollars from cents.
	2.	Use one of the following amount formats:
		a) 0,000,000.
		b) 0,000,000.00

3.1.5 Attachment Sequence Number	Many individual income tax forms have a required "attachment sequence number" located just below the year designation in the upper right corner of the form. The IRS uses this number to indicate the order in which forms are to be attached to the tax return for processing. Some of the attachment sequence numbers may change from year to year.		
	On computer prepared forms:		
	 The sequence number may be printed in no less than 12-point boldface type and centered below the form's year designation. The sequence number may also be placed following the year designation for the tax form and separated with an asterisk. The actual number may be printed without labeling it the "Attachment Sequence Number." 		
3.1.6 Paid Preparer's Information and	On Forms 1040EZ, 1040A, 1040, and 1120, etc., the "Paid Preparer's Use Only" area may not be rearranged or relocated. You may, however, add three extra lines to the paid preparer's address area		
Signature Area	without prior approval. This applies to other tax forms as well.		
3.1.7 Assembly of Forms	If developing software or forms for use by others, please inform your customers/clients that the order in which the forms are arranged may affect the processing of the package. A return must be arranged in the order indicated below.		

IF the form is	THEN the sequence is
1040	Form 1040.Schedules and forms in attachment sequence number order.
Any other tax return (Form 1120, 1120S, 1065, 1041, etc.)	 The tax returns. Directly associated schedules (Schedule D, etc.). Directly associated forms. Additional schedules in alphabetical order. Additional forms in numerical order.

Supporting statements should then follow in the same sequence as the forms they support. Additional information required should be attached last.

In this way, the forms are received in the order in which they must be processed. If you do not send returns to us in order, processing may be delayed.

Section 3.2 – Paper

3.2.1	The paper must be:
Paper Content	 Chemical wood writing paper that is equal to or better than the quality used for the official form, At least 18 pound (17" x 22", 500 sheets), or At least 50 pound offset book (25" x 38", 500 sheets).
3.2.2	There are several kinds of paper prohibited for substitute forms. These are:
Paper with Chemical	1. Carbon-bonded paper
Transfer Properties	2. Chemical transfer paper except when the following specifications are met:
	a. Each ply within the chemical transfer set of forms must be labeled.
	b. Only the top ply (ply one and white in color), the one that contains chemical on the back only (coated back), may be filed with the IRS.
3.2.3 Example	A set containing three plies would be constructed as follows: ply one (coated back), "Federal Return, File with IRS"; ply two (coated front and back), "Taxpayer's copy"; and ply three (coated front), "Preparer's copy."

	The file designation, "Federal Return, File with IRS" for ply one, must be printed in the bottom right margin (just below the last line of the form) in 12- point boldface type.
	It is not mandatory, but recommended, that the file designation "Federal Return, File with IRS" be printed in a contrasting ink for visual emphasis.
3.2.4 Carbon Paper	Do not attach any carbon paper to any return you file with the IRS.
3.2.5 Paper and Ink Color	We prefer that the color and opacity of paper substantially duplicates that of the original form. This means that your substitute must be printed in black ink and may be on white or on the colored paper the IRS form is printed on. Forms 1040A and 1040 substitute reproductions may be in black ink without the colored shading. The only exception to this rule is Form 1041-ES, which should always be printed with a very light gray shading in the color screened area. This is necessary to assist us in expeditiously separating this form from the very similar Form 1040-ES.
3.2.6 Page Size	Substitute or reproduced forms and computer prepared/generated substitutes may be the same size as the official form or they may be the standard commercial size (8 $1/2'' \times 11''$). The thickness of the stock cannot be less than .003 inches.
Section 3.3 – P	rinting
3.3.1 Printing Medium	The private printing of all substitute tax forms must be by conventional printing processes, photocopying, computer graphics, or similar reproduction processes.
3.3.2 Legibility	All forms must have a high standard of legibility as to printing, reproduction, and fill-in matter. Entries of taxpayer data may be no smaller than eight points. The IRS reserves the right to reject those with poor legibility. The ink and printing method used must ensure that no part of a form (including text, graphics, data entries, etc.) develops "smears" or similar quality deterioration. This includes any subsequent copies or reproductions made from an approved master substitute form, either during preparation or during IRS processing.

3.3.3 Type Font	Many federal tax forms are printed using "Helvetica" as the basic type font. We request that you use this type font when composing substitute forms.
3.3.4 Print Spacing	Substitute forms should be printed using a 6 lines/inch vertical print option. They should also be printed horizontally in 10 pitch pica (that is, 10 print characters per inch) or 12 pitch elite (that is, 12 print positions per inch).
3.3.5 Image Size	The image size of a printed substitute form should be as close as possible to that of the official form. You may omit any text on both computer prepared and computer generated forms that is solely instructional.
3.3.6 Title Area Changes	To allow a large top margin for marginal printing and more lines per page, the title line(s) for all substitute forms (not including the form's year designation and sequence number, when present), may be photographically reduced by 40 percent or reset as one line of type. When reset as one line, the type size may be no smaller than 14-point. You may omit "Department of the Treasury, Internal Revenue Service" and all reference to instructions in the form's title area.
3.3.7 Remove Government Printing Office Symbol and IRS Catalog Number	When privately printing substitute tax forms, the Government Printing Office (GPO) symbol and/or jacket number must be removed. In the same place, using the same type size print the Employer Identification Number (EIN), the Social Security Number (SSN) of the printer or designer, or the IRS assigned source code. (We prefer this last number be printed in the lower left area of the first page of each form.) Also, remove the IRS Catalog Number (Cat. No.) if one is present in the bottom center margin, and the recycle symbol if the substitute is not produced on recycled paper.
3.3.8 Printing on One Side of Paper	While it is preferred that both sides of the paper be used for substitutes and reproduced forms, resulting in the same page arrangement as that of the official form or schedule, the IRS will not reject your forms if only one side of the paper is used.
3.3.9 Photocopy Equipment	The IRS does not undertake to approve or disapprove the specific equipment or process used in reproducing official forms. Photocopies of forms must be entirely legible and satisfy

	the conditions stated in this and other revenue procedures.
3.3.10 Reproductions	Reproductions of official forms and substitute forms that do not meet the requirements of this revenue procedure may not be filed instead of the official forms. Illegible photocopies are subject to being returned to the filer for re-submission of legible copies.
3.3.11 Removal of Instructions	You may remove references to instructions. No prior approval is needed. Exception. The words "For Paperwork Reduction Act Notice, see instructions" must be retained or a similar statement provided on each form. Some forms refer the taxpayer to a page number in the instructions for information on the Paperwork Reduction Act Notice.
Section 3.4 –	Margins
3.4.1 Margin Size	The format of a reproduced tax form when printed on the page must have margins on all sides at least as large as the margins on the official form. This allows room for IRS employees to make necessary entries on the form during processing.
	 A ¹/₂-inch to ¹/₄-inch margin must be maintained across the top, bottom, and both sides of all substitute forms. The marginal, perforated strips containing pin-fed holes must be removed from all forms prior to filing with the IRS.

3.4.2 Marginal Printing Prior approval is not required for the marginal printing allowed when printed on an official form or on a photocopy of an official form.

- With the exception of the actual tax forms (for example, Forms 1040, 1040A, 1040EZ, 1120, 940, 941, etc.), you may print in the left vertical margin and in the left half of the bottom margin.
- Printing is never allowed in the top right margin of the tax form (for example, Forms 1040, 1040A, 1040EZ, 1120, 940, 941, etc.). The Service uses this area to imprint a Document Locator Number for each return. There are no exceptions to this requirement.

Section 3.5 – Examples of Approved Formats

3.5.1 Examples of Approved	Three sets of exhibits (Exhibits A-1, 2; B-1, 2; and C-1, 2) are at the end of this revenue procedure as examples of how these guidelines may be used. Vertical spacing is six (6) lines to the inch. A combination of upper-case and lower-case
Formats From	print font is acceptable in producing substitute forms.
the Exhibits	The same logic may be applied to any IRS form that is normally reproducible as a substitute form, with the exception of the tax return forms as discussed elsewhere. These exhibits may be from a prior year and are not to be used as current substitute forms.

Section 3.6 – Miscellaneous Information for Substitute Forms

3.6.1 Filing Substitute Forms	To be acceptable for filing, a substitute form must print out in a format that will allow the filer to follow the same instructions as for filing official forms. These instructions are in the taxpayer's tax package or in the related form instructions. The form must be on the appropriately sized paper, legible, and include a jurat, where one appears on the published form.
3.6.2 Caution to Software Publishers	The IRS has received returns produced by software packages with approved output where either the form heading was altered or the lines were spaced irregularly. This produces an illegible or unrecognizable return or a return with the wrong number of pages. We realize that many of these problems are caused by individual printer differences but they may delay input of return data and, in some cases, generate correspondence to the taxpayer. Therefore, in the instructions to the purchasers of your product, both individual and professional, please stress that their returns will be processed more efficiently if they are properly formatted. This includes:
	 Having the correct form numbers and titles at the top of the return, and Submitting the same number of pages as if the form were an official IRS form with the line items on the proper pages.
3.6.3 Use Pre-Addressed IRS Label	If you are a practitioner filling out a return for a client or a software publisher who prints instruction manuals, stress the use of the pre-addressed label provided in the tax package the IRS sent to the taxpayer, when available. The use of this label (or its precisely duplicated label information) is extremely important for the efficient, accurate, and economical processing of a taxpayer's return. Labeled returns indicate that a taxpayer is an

	established filer and permits the IRS to automatically accelerate processing of those returns. This results in quicker refunds, less manual review by IRS functions, and greater accuracy in names, addresses, and postal deliveries.
3.6.4 Caution to Producers of Software Packages	If you are producing a software package that generates name and address data onto the tax return, do not under any circumstances program either the IRS preprinted check digits or a practitioner derived name control to appear on any return prepared and filed with the IRS.
3.6.5 Programming to Print Forms	 Whenever applicable: Use only the following label information format for single filers: JOHN Q. PUBLIC 310 OAK DRIVE HOMETOWN, STATE 94000 Use only the following information for joint filers: JOHN Q. PUBLIC MARY I. PUBLIC 310 OAK DRIVE HOMETOWN, STATE 94000

Part 4 Additional Resources

Section 4.1 – Guidance From Other Revenue Procedures

4.1.1 General	Guidance for the substitute tax forms not covered in this revenue procedure and the revenue procedures that govern their use are as follows:
	 Revenue Procedure 2004-54, IRS Publication 1141, <i>General Rules and Specifications for Substitute Forms W-2 and W-3</i>. Revenue Procedure 2004-58, IRS Publication 1179, <i>General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, W-2G and 1042-S</i>.
	 Revenue Procedure 2004-63, IRS Publication 1187, Specifications for Filing Forms 1042S, Foreign Person's U.S. Source Income Subject to Withholding, Electronically or Magnetically.
	• Revenue Procedure 2004-50, IRS Publication 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically.
	 Revenue Procedure 2003-31, IRS Publication 1223, General Rules and Specifications for Substitute Forms W-2c and W-3c.

Section 4.2 – Ordering Publications

4.2.1 Sources of Publications	The publications listed below are available either on the IRS website or may be ordered by calling 1-800-TAX-FORM (1-800-829-3676). Identify the requested document by IRS publication number:
	 Publication 1141, the revenue procedure on specifications for private printing of Forms W-2 and W-3. Publication 1167, the revenue procedure on substitute printed, computer-prepared, and computer-generated tax forms and schedules. Publication 1179, the revenue procedure on paper substitute information returns (Forms 1096, 1098, 1099, 5498, W-2G and 1042-S). Publication 1220, the revenue procedure on electronic or magnetic reporting for information returns (Forms 1098, 1099 series, 5498, and W-2G). Publication 1223, the revenue procedure on substitute Forms W-2c and W-3c. Publication 1239, Specifications for Filing Form 8027, Employer's
	Annual Information Poturn of Tip Income and Allocated Tips

Annual Information Return of Tip Income and Allocated Tips, Magnetically/Electronically.

- Publication 1245, electronic and magnetic reporting for Forms W-4.
- Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*. (This is an annual publication; tax year is subject to change).
- Publication 1345-A, *Filing Season Supplement For Authorized IRS e-file Providers*. This publication, printed in the late fall, supplements Publication 1345.

4.2.2 If you are mailing your order, the address to use is determined by your location. **Where To Order**

IF you live in the	THEN mail your order to
Western United States	Western Area Distribution Center Rancho Cordova, CA 95743-0001
Central United States	Central Area Distribution Center P.O. Box 8903 Bloomington, IL 61702-8903
Eastern United States or a foreign country	Eastern Area Distribution Center P.O. Box 85074 Richmond, VA 23261-5074

Section 4.3 – Electronic Tax Products

4.3.1 The Internet	Copies of tax forms with instructions, publications, and other tax-related materials may be obtained via the Internet at <u>www.irs.gov.</u>
4.3.2 Tax Fax	The most frequently requested tax forms, instructions, and other information are available through IRS Tax Fax at 703-368-9694. Call from your fax machine and follow the voice prompts. Your request will be transmitted directly back to you. Each call is limited to requesting three items. Users pay the telephone line charges.
4.3.3 Official Forms Release Schedule	 The IRS website provides an Official Forms Release Schedule for the official forms released for use by taxpayers. The schedule has three parts: Anticipated print dates of annual returns, Anticipated print dates of quarterly returns, and Last revision dates for continuous-use only forms.

The site address is <u>www.irs.gov/formspubs/article/0,,id=103641,00.html</u>. The site will be updated weekly during peak printing periods and as necessary at other times. The planned dates are subject to change.

Section 4.4 – Federal Tax Forms on CD-ROM

4.4.1 Information About Federal Tax Forms CD-ROM	The CD-ROM contains over 3,000 tax forms and publications for small businesses, return preparers, and others who frequently need current or prior year tax products. Most current tax forms on the CD-ROM may be filled in electronically, then printed out for submission and saved for recordkeeping. Other products on the CD-ROM include the Internal Revenue Bulletins, Tax Supplements, and Internet resources for the tax professional with links to the World Wide Web.
	All necessary software to view the files must be installed from the CD-ROM. Software for Adobe Acrobat Reader is included on the disk. The software will run under Windows 95/98/NT and Macintosh System 7.5 and later versions of these programs. All products are presented in Adobe's Portable Document Format (PDF). In addition, tax publications are provided in the Hyper Text Markup Language (HTML).
	For system requirements, contact the National Technical Information Service (NTIS) help desk at 703-487-4608. Prices are subject to change. The cost of the CD if purchased via the Internet at <u>http://www.irs.gov/cdorders</u> from NTIS, is \$22 (with no handling fee).
	If purchased using the following methods, the cost for each CD is \$22 (plus a \$5 handling fee). These methods are:
	 By phone – 1-877-CDFORMS (1-877-233-6767) By fax – 703-605-6900 By mail using the order form contained in IRS Publication 1045 (Tax Professionals Program) By mail to: National Technical Information Service 5285 Port Royal Road Springfield, VA 22161

Section 5.1 – Tax Returns (Form 1040, 1040A, 1120, etc.)

5.1.1 Acceptable Forms	Tax forms (such as Forms 1040, 1040A, and 1120) require a signature and establish tax liability. Computer generated versions are acceptable under the following conditions:
	 These substitute forms must be printed on plain white paper. Substitute forms must conform to the physical layout of the corresponding IRS form although the typeface may differ. The text should match the text on the officially published form as closely as possible. Condensed text and abbreviations will be considered on a case-by-case basis. Caution. All jurat (perjury statements) must be reproduced verbatim. No text can be added, deleted, or changed in meaning. Various computer graphic print media such as laser printing, inkjet printing, etc., may be used to produce the substitute forms. The substitute form must be the same number of pages and contain the same line text as the official form. All substitute forms must be submitted for approval prior to their original use. You do not need approval for a substitute form if its only change is the preprinted year and you had received a prior year approval letter. Exception. If the approval letter specifies a one time exception for your form, the next year's form must be approved.
5.1.2 Prohibited Forms	 The following are prohibited: Computer generated tax forms (for example, Form 1040, etc.) on lined or color barred paper. Tax forms that differ from the official IRS forms in a manner that makes them not standard or unable to process.
5.1.3 Changes Permitted to Forms 1040 and 1040A	Certain changes (listed in Sections 5.2 through 5.4) are permitted to the graphics of the form without prior approval, but these changes apply to only acceptable preprinted forms. Changes not requiring prior approval are good only for the annual filing period, which is the current tax year. Such changes are valid in subsequent years only if the official form does not change.

5.1.4All changes not listed in Sections 5.2 through 5.4 require approval from the
IRS before the form can be filed.Not ListedIRS before the form can be filed.

Section 5.2 – Changes Permitted to Graphics (Forms 1040A and 1040)

5.2.1 Adjustments	You may make minor vertical and horizontal spacing adjustments to allow for computer or word processing printing. This includes widening the amount columns or tax entry areas if the adjustments comply with other provisions stated in revenue procedures. No prior approval is needed for these changes.
5.2.2 Name and Address Area	The horizontal rules and instructions within the name and address area may be removed and the entire area left blank. No line or instruction can remain in the area. However, the statement regarding use of the IRS label should be retained. The heavy ruled border (when present) that outlines the name, address area, and social security number must not be removed, relocated, expanded, or contracted.
5.2.3 Required Format	When the name and address area is left blank, the following format must be used when printing the taxpayer's name and address. Otherwise, unless the taxpayer's preprinted label is affixed over the information entered in this area, the lines must be filled in as shown:
	 1st name line (35 characters maximum). 2nd name line (35 characters maximum). In-care-of name line (35 characters maximum). City, state (25 characters maximum), one blank character, & ZIP code.
5.2.4 Conventional Name and Address Data	When there is no in-care-of name line, the name and address will consist of only three lines (single filer) or four lines (joint filer). Name and address (joint filer) with no in-care-of name line: JOHN Z. JONES MARY I. JONES 1234 ANYWHERE ST., APT. 111 ANYTOWN, STATE 12321

5.2.5 Example of In-Care-Of Name Line	Name and address (single filer) with in-care-of name line:
	JOHN Z. JONES C/O THOMAS A. JONES 4311 SOMEWHERE AVE. SAMETOWN, STATE 54345
5.2.6 SSN and Employer Identification Number (EIN) Area	The vertical lines separating the format arrangement of the SSN/EIN may be removed. When the vertical lines are removed, the SSN and EIN formats must be 000-00-0000 or 00-0000000, respectively.
5.2.7 Cents Column	 You may remove the vertical rule that separates the dollars from the cents. All entries in the amount column should have a decimal point following the whole dollar amounts whether or not the vertical line that separates the dollars from the cents is present. You may omit printing the cents, but all amounts entered on the form must follow a consistent format. You are strongly urged to round off the figures to whole dollar amounts, following the official form instructions. When several amounts are summed together, the total should be rounded off after addition (that is, individual amounts should not be rounded off for computation purposes). When printing money amounts, you must use one of the following formats: (a) 0,000,000.; (b) 0,000,000.00 When there is no entry for a line, leave the line blank.
5.2.8 "Paid Preparer's Use Only" Area	On all forms, the paid preparer's information area may not be rearranged or relocated. You may add three lines and remove the horizontal rules in the preparer's address area.

Section 5.3 – Changes Permitted to Form 1040A Graphics

5.3.1	No prior approval is needed for the following
General	changes (for use with computer prepared forms only).

5.3.2 Line 4 of Form 1040A	This line may be compressed horizontally (to allow for same line entry for the name of the qualifying child) by using the following caption: "Head of household; child's name" (name field).
5.3.3 Other Lines	Any line with text that takes up two or more vertical lines may be compressed to one line by using contractions, etc., and by removing instructional references.
5.3.4 Page 2 of Form 1040A	All lines must be present and numbered in the order shown on the official form. These lines may also be compressed.
5.3.5 Color Screening	It is not necessary to duplicate the color screening used on the official form. A substitute Form 1040A may be printed in black and white only with no color screening.
5.3.6 Other Changes Prohibited	No other changes to the Form 1040A graphics are allowed without prior approval except for the removal of instructions and references to instructions.

Section 5.4 – Changes Permitted to Form 1040 Graphics

5.4.1 General	No prior approval is needed for the following changes (for use with computer prepared forms only). Specific line numbers in the following headings may have changed due to tax law changes.
5.4.2 Line 4 of Form 1040	This line may be compressed horizontally (to allow for a larger entry area for the name of the qualifying child) by using the following caption: "Head of household; child's name" (name field).
5.4.3 Line 6c of Form 1040	The vertical lines separating columns (1) through (4) may be removed. The captions may be shortened to allow a one line caption for each column.

5.4.4 Other Lines	Any other line with text that takes up two or more vertical lines may be compressed to one line by using contrac- tions, etc., and by removing instructional references.
5.4.5 Line 21 – Other Income	The fill-in portion of this line may be expanded vertically to three lines. The amount entry box must remain a single entry.
5.4.6 Line 43 of Form 1040–Tax	You may change the line caption to read "Tax" and computer print the words "Total includes tax from" and either "Form(s) 8814" or "Form 4972." If both forms are used, print both form numbers. This specific line number may have changed.
5.4.7 Line 54 of Form 1040	You may change the caption to read: "Other credits from Form" and computer print only the form(s) that apply.
5.4.8 Color Screening	It is not necessary to duplicate the color screening used on the official form. A substitute Form 1040 may be printed in black and white only with no color screening.
5.4.9 Other Changes Prohibited	No other changes to the Form 1040 graphics are permitted without prior approval except for the removal of instructions and references to instructions.

Part 6 Format and Content of Substitute Returns

Section 6.1 – Acceptable Formats for Substitute Forms and Schedules

6.1.1 Exhibits and Use of Acceptable Formats	 Exhibits of acceptable formats for the schedules (A and B) usually attached to the Form 1040 and Form 2106-EZ are shown in the exhibits section of this revenue procedure. If your computer generated forms appear exactly like the exhibits, no prior authorization is needed. You may computer generate forms not shown here, but you must design them by following the manner and style of those in the exhibits section. Take care to observe other requirements and conditions in this revenue procedure. The IRS encourages the submission of all proposed forms covered by this revenue procedure.
6.1.2 Instructions	The format of each substitute form or schedule must follow the format of the official form or schedule as to item captions, line references, line numbers, sequence, form arrangement and format, etc. Basically, try to make the form look like the official one, with readability and consistency being primary factors. You may use periods and/or other similar special characters to separate the various parts and sections of the form. Do not use alpha or numeric characters for these purposes. With the exceptions described in Section 6.1.3, all line numbers and items must be printed even though an amount is not entered on the line.
6.1.3 Line Numbers	When a line on an official form is designated by a number or a letter, that designation (reference code) must be used on a substitute form. The reference code must be printed to the left of the text of each line and immediately preceding the data entry field, even if no reference code precedes the data entry field on the official form. If an entry field contains multiple lines and shows the line references once on the left and right side of the form, use the same number of line reference code that is immediately before the data field must either be followed by a period or enclosed in parentheses. There also must be at least two blank spaces between the period or the right parenthesis and the first digit of the data field. (See example below.)

6.1.4 A decimal point (that is, a period) should be used for each money amount regardless of whether the amount is reported in dollars and cents or in whole dollars, or whether or not the vertical line that separates the dollars from the cents is present. The decimal points must be vertically aligned when possible.

5. 495.00
6.
7. 198.00
(5) 495.00
(6)
(7) 198.00

6.1.5 When submitting a multi-page form, send all its pages in the same package.Multi-Page If you are not producing certain pages, please note that in your cover letter.Forms

Section 6.2 – Additional Instructions for All Forms

6.2.1 Use of Your Own Internal Control Numbers and Identifying Symbols	You may show the computer prepared internal control numbers and identifying symbols on the substitute if using such numbers or symbols is acceptable to the taxpayer and the taxpayer's representative. Such information must not be printed in the top $1/2$ inch clear area of any form or schedule requiring a signature. Except for the actual tax return form (Forms 1040, 1120, 940, 941, etc.), you may print in the left vertical and bottom left margins. The bottom left margin you may use extends $31/2$ inches from the left edge of the form.
6.2.2 Descriptions for Captions, Lines, etc.	Descriptions for captions, lines, etc., appearing on the substitute forms may be limited to one print line by using abbreviations and contractions, and by omitting articles, prepositions, etc. However, sufficient key words must be retained to permit ready identification of the caption, line, or item.
6.2.3 Determining Final Totals	Explanatory detail and/or intermediate calculations for determining final line totals may be included on the substitute. We prefer that such calculations be submitted in the form of a supporting statement. If intermediate calculations are included on the substitute, the line on which they appear may not be numbered or lettered. Intermediate calculations may not be printed in the right column. This column is reserved only for official numbered and lettered lines that correspond

	to the ones on the official form. Generally, you may choose the format for intermediate calculations or subtotals on supporting statements to be submitted.
6.2.4 Instructional Text on the Official Form	Text on the official form, which is solely instructional (for example, "Attach this schedule to Form 1040," "See instructions," etc.), may generally be omitted from the substitute form.
6.2.5 Mixing Forms on the Same Page Prohibited	You may not show more than one form or schedule on the same printout page. Both sides of the paper may be printed for multi-page official forms, but it is unacceptable to intermix single page schedules of forms except for Schedules A and B (Form 1040), which are printed back to back by the IRS.
	For instance, Schedule E can be printed on both sides of the paper because the official form is multi-page, with page 2 continued on the back. However, do not print Schedule E on the front page and Schedule SE on the back, or Schedule A on the front and Form 8615 on the back, etc. Both pages of a substitute form must match the official form. The back page may be left blank if the official form contains only the instructions.
6.2.6 Identifying Substitutes	Identify all computer prepared substitutes clearly. Print the form designation $1/2$ inch from the top margin and $11/2$ inches from the left margin. Print the title centered on the first line of print. Print the taxable year and, where applicable, the sequence number on the same line $1/2$ inch to 1 inch from the right margin. Include the taxpayer's name and SSN on all forms and attachments. Also, print the OMB number as reflected on the official form.
6.2.7 Negative Amounts	Negative (or loss) amount entries should be enclosed in brackets or parentheses or include a minus sign. This assists in accurate computation and input of form data. The IRS pre-prints parentheses in negative data fields on many official forms. These parentheses should be retained or inserted on affected substitute forms.

Section 7.1 – Specifications for Substitute Schedules K-1

7.1.1 Requirements for Schedules K-1 That Accompany Forms 1041, 1065, 1065-B, and 1120S	 Note. The formats for Schedules K-1 of Forms 1065 and 1120S have significantly changed for 2004. Because Publication 1167 is printed before the forms become finalized, draft copies are provided in the exhibits (see Exhibits D, E, and F). Before releasing their substitute forms, software vendors are responsible for making any subsequent changes that have been made to the final official IRS forms after the draft forms have been posted. Because of significant changes to the 2004 Schedules K-1 for Forms 1065 and 1120S and to improve processing, prior approval is now required for substitute Schedules K-1 that accompany Form 1041 (for estates and trusts), Form 1065 (for partnerships), Form 1065-B (for electing large partnerships), or Form 1120S (for S corporations). Substitute Schedules K-1 should be as close as possible to exact replicas of copies of the official IRS schedules.
	If you feel you will suffer a financial hardship in producing the 2004 Schedules K-1 of Forms 1065 and 1120S because of the significant changes to the form and format, the IRS will consider allowing deviations from the official form for tax year 2004 only. However, you must include all information on the form. Only deviations in placement and format will be considered. You may prepare a justification and submit it to the IRS at <u>*taxforms@irs.gov</u> with "Attn: Substitute Forms" on the subject line or:
	Internal Revenue Service Attn: Substitute Forms Program SE:W:CAR:MP:T:T:SP 1111 Constitution Avenue, NW Room 6406 Washington, D.C. 20224
	Schedules K-1 that accompany Forms 1041, 1065, 1065-B, or 1120S must meet all specifications. The specifications include, but are not limited to, the following requirements:
	 You will no longer be able to produce Schedules K-1 that contain only those lines or boxes that taxpayers are required to use. All lines must be included. The words "*See attached statement for additional information." must be preprinted in the lower right and side on Schedules K-1 of Forms 1065 and 1120S.

- All K-1s that are filed with the IRS should be printed on standard 8.5" x 11" paper (the international standard (A4) of 8.27" x 11.69" may be substituted).
- Each recipient's information must be on a separate sheet of paper. Therefore, you must separate all continuously printed substitutes, by recipient, before filing with the IRS.
- No carbon copies or pressure-sensitive copies will be accepted.
- The Schedule K-1 must contain the name, address, and SSN or EIN of both the entity (estate, trust, partnership, or S Corporation) and the recipient (beneficiary, partner, or shareholder).
- The Schedule K-1 must contain the tax year, the OMB number, the schedule number (K-1), the related form number (1041, 1065, 1065-B, or 1120S), and the official schedule name in substantially the same position and format as shown on the official IRS schedule.
- The Schedule K-1 must contain all the line items as shown on the official form, except for the instructions, if any are printed on the back of the official Schedule K-1.
- The line items or boxes must be in the same order and arrangement as those on the official form.
- The amount of each recipient's share of each item must be shown. Furnishing a total amount of each item and a percentage (or decimal equivalent) to be applied to such total amount by the recipient does not satisfy the law and the specifications of this revenue procedure.
- State or local tax-related information may not be included on the Schedules K-1 filed with the IRS.
- The entity may have to pay a penalty if substitute Schedules K-1 are filed that do not conform to specifications.
- Additionally, the IRS may consider the Schedules K-1 that do not conform to specifications as not being able to process and may return Forms 1041, 1065, 1065-B, or 1120S to the entity to be filed correctly.

Schedules K-1 that are 2-D bar-coded will continue to require prior approval from the IRS (see Sections 7.1.3 through 7.1.5).

7.1.2 Special Requirements for Recipient Copies of Schedules K-1 Standardization for reporting information is required for recipient copies of substitute Schedules K-1 of Forms 1041, 1065, 1065-B, and 1120S. Uniform visual standards are provided to increase compliance by allowing recipients and practitioners to more easily recognize a substitute Schedule K-1. The entity must furnish to each recipient a copy of Schedule K-1 that meets the following requirements:

• You will no longer be able to produce Schedules K-1 that contain only those lines or boxes that taxpayers are required to use. All lines must be included.

- Both pages 1 and 2 of Schedules K-1 of Forms 1065 and 1120S must be provided to each recipient.
- The words "*See attached statement for additional information." must be preprinted in the lower right hand side on Schedules K-1 of Forms 1065 and 1120S.
- The Schedule K-1 must contain the name, address, and SSN or EIN of both the entity and recipient.
- The Schedule K-1 must contain the tax year, the OMB number, the schedule number (K-1), the related form number (1041, 1065, 1065-B, or 1120S), and the official schedule name in substantially the same position and format as shown on the official IRS schedule.
- All applicable amounts and information required to be reported must be titled and numbered in the same manner as shown on the official IRS schedule. The line items or boxes must be in the same order and arrangement and must be numbered like those on the official IRS schedule.
- The Schedule K-1 must contain all items required for use by the recipient. The instructions to the schedule must identify the line or box number and code, if any, for each item as shown in the official IRS schedule.
- The amount of each recipient's share of each item must be shown. Furnishing a total amount of each line item and a percentage (or decimal equivalent) to be applied to such total amount by the recipient does not satisfy the law and the specifications of this revenue procedure.
- Instructions to the recipient that are substantially similar to those on or accompanying the official IRS schedule must be provided to aid in the proper reporting of the items on the recipient's income tax return. Where items are not reported to a recipient because they do not apply, the related instructions may be omitted.
- The quality of the ink or other material used to generate recipients' schedules must produce clearly legible documents. In general, black chemical transfer inks are preferred.
- In order to assure uniformity of substitute Schedules K-1, the paper size should be standard 8.5" x 11" (the international standard (A4) of 8.27" x 11.69" may be substituted.)
- The paper weight, paper color, font type, font size, font color, and page layout must be such that the average recipient can easily decipher the information on each page.
- State or local tax-related information may be included on recipient copies of substitute Schedules K-1. All non-tax-related information should be separated from the tax information on the substitute schedule to avoid confusion for the recipient.
- The legend "Important Tax Return Document Enclosed" must appear in a bold and conspicuous manner on the outside of the envelope that contains the substitute recipient copy of Schedule K-1.

• The entity may have to pay a penalty if a substitute Schedule K-1 furnished to any recipient does not conform to the specifications of this revenue procedure and results in impeding processing.

7.1.3 Requirements for Schedules K-1 with Two-Dimensional (2-D) Bar Codes	In an effort to reduce the burden of manually transcribing tax documents, improve quality, and increase government efficiency, the IRS is pleased to provide specifications for 2-D bar-coded substitute Schedules K-1 for Forms 1041, 1065, and 1120S. The IRS encourages voluntary participation in addin 2-D barcoding. See Exhibits D, E, and F for examples of draft bar-coded Schedules K-1.	
	Note. If software vendors do not want to produce bar-coded Schedules K-1, they may produce the official IRS Schedules K-1 but cannot use the expedited process for approving bar-coded K-1's and their parent returns as outlined in Section 7.1.5.	
	In addition to the above requirements, the bar-coded Schedules K-1 must meet the following specifications.	
	 The bar code should print in the space labeled "For IRS Use Only" on each Schedule K-1. The entire bar code must print within the "For IRS Use Only" box surrounded by a white space of at least ¹/4-inch. Bar codes will print in PDF 417 format. The bar codes must always be in the specified format with every field represented by at least a field delimiter (carriage return). Leaving out a field in a bar code will cause every subsequent field to be misread. 	
7.1.4 Approval Process for Bar-Coded Schedules K-1	Prior to releasing commercially available tax software that creates bar-coded Schedules K-1, the printed schedule and the bar code must both be tested. Bar code testing must be done using the final official IRS Schedule K-1. Bar code approval requests must be resubmitted for any subsequent changes to the official IRS form that would affect the bar-code. Below are instructions and a sequence of events that will comprise the testing process.	
	 The IRS has released the final Schedule K-1 bar-code specifications by publishing them on the IRS.gov web site (see <u>http://www.irs.gov/efile/article/0,,id=113408,00.html</u>) The IRS will publish a set of test documents that will be used to test the ability of tax preparation software to create bar codes in the correct format. 	

- Software developers will submit two identical copies of the test documents one to the IRS and one to a contracted testing vendor.
- The IRS will use one set to ensure the printed schedules comply with standard substitute forms specifications.

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- If the printed forms fail to meet the substitute form criteria, the IRS will inform the software developer of the reason for noncompliance.
- The software developer must resubmit the Schedule(s) K-1 until they pass the substitute forms criteria.
- The testing vendor will review the bar codes to ensure they meet the published bar-code specifications.
- If the bar code(s) does not meet published specifications, the testing vendor will contact the software developer directly informing them of the reason for noncompliance.
- Software developers must submit new bar-coded schedules until they pass the bar-code test.
- When the bar code passes, the testing vendor will inform the IRS that the developer has passed the bar-code test and the IRS will issue an overall approval for both the substitute form and the bar code.
- After receiving this consolidated response, the software vendor is free to release software for tax preparation as long as any subsequent revisions to the schedules do not change the fields.
- Find the mailing address for the testing vendor below. Separate and simultaneous mailings to the IRS and the vendor will reduce testing time.

7.1.5 Procedures for Reducing Testing Time In order to help provide incentives to the software development community to participate in the Schedule K-1 2-D project, the IRS has committed to expediting the testing of bar-coded Schedules K-1 and their associated parent returns. To receive this expedited service, closely follow the bullets below.

• Mail the parent returns (Forms 1065, 1120S, 1041) and associated bar-coded Schedule(s) K-1 to the appropriate address below in a separate package from all other approval requests.

Internal Revenue Service Attn: Bar-Coded K-1 SE:W:CAR:MP:T:T:SP 1111 Constitution Avenue, NW Room 6406 Washington, D.C. 20224

Northrop Grumman Information Tech Attn: Bill Philpot, Product Assurance Manager 1800 Alexander Bell Drive Suite 300 Reston, VA 20191 Phone: (703) 453-1200

• While the IRS can expedite bar-coded Schedules K-1 and their associated parent returns, it cannot expedite the approval of non-associated tax returns.

- Mail one copy of the parent form(s) and Schedule(s) K-1 to the IRS and another copy to the testing vendor.
- Include multiple email and phone contact points in the packages.

Section 7.2 – Procedures for Printing IRS Envelopes

7.2.1 Procedures for Printing IRS Envelopes

Organizations are permitted to produce substitute tax return envelopes. Use of substitute return envelopes that comply with the requirements set forth in this section will assist in delivery of mail by the U.S. Postal Service and facilitate internal sorting at the Internal Revenue Service Centers.

Use the following five-digit ZIP codes when mailing returns to the IRS Service Centers:

Service Center	ZIP Code
Atlanta, GA	39901
Kansas City, MO	64999
Austin, TX	73301
Philadelphia, PA	19255
Memphis, TN	37501
Andover, MA	05501
Cincinnati, OH	45999
Ogden, UT	84201
Fresno, CA	93888

7.2.2 Sorting Returns by Form Type

Sorting returns by form type is accomplished by the preprinted bar codes on return envelopes included in each specific type of form or package mailed to the taxpayers. The 32 bit bar code on the left of the address on each envelope identifies the type of form the taxpayer is filing, and it assists in consolidating like returns for processing. Failure to use the envelopes furnished by the IRS results in additional processing time and effort, and possibly delays the timely deposit of funds, processing of returns, and issuance of refund checks.

7.2.3 ZIP+4 or 9-Digit ZIP Codes

The IRS will not furnish or sell bulk quantities of preprinted tax return envelopes to taxpayers or tax practitioners. A suitable alternative has been developed that will accommodate the sorting needs of both the IRS and the United States Postal Service (USPS). The alternative is based on the use of ZIP + 4, or 9-digit ZIP codes for mailing various types of tax returns to the IRS Service Centers. The IRS uses the last four digits to identify and sort the various form types into separate groups for processing. The list of 4-digit extensions with the related form designations is provided below.

ZIP+FOUR	Package
XXXXX-0002	1040
XXXXX-0005	941
XXXXX-0006	940
XXXXX-0008	943
XXXXX-0011	1065
XXXXX-0012	1120
XXXXX-0013	1120S
XXXXX-0014	1040EZ
XXXXX-0015	1040A
XXXXX-0027	990
XXXXX-0031	2290

7.2.4 Guidelines for Having Envelopes Preprinted

You may use the preparer's company names, addresses, and logos as long as you do not interfere with the clear areas. The government recommends that the envelope stocks have an average opacity of not less than 89 percent and contain a minimum of 50 percent waste paper. Use of carbon based ink is essential for effective address and bar-code reading. Envelope construction can be of side seam or diagonal seam design. The government recommends that the size of the envelope should be $5^{3/4}$ inches by 9 inches. Continuous pin-fed construction is not desirable, but is permissible, if the glued edge is at the top. This requirement is firm because mail opening equipment is designed to open the bottom edge of each envelope. 7.2.5 The above procedures or guidelines are written for the user having envelopes
 Envelopes/ZIP Codes
 Codes
 The above procedures or guidelines are written for the user having envelopes preprinted. Many practitioners may not wish to have large quantities of envelopes with differing ZIP codes/form designations preprinted due to low volume, warehousing, waste, etc. In this case, the practitioner can type or machine print the addresses with the appropriate ZIP codes to accommodate sorting. If the requirements/guidelines outlined in this section cannot be met, then use only the appropriate five-digit service center ZIP code.

Section 7.3 – Procedures for Substitute Forms 5471 and 5472

7.3.1 Forms 5471 and 5472	 This section covers instructions for producing substitutes for: Form 5471, <i>Information Return of U.S. Persons With Respect to Certain Foreign Corporations</i>, and accompanying Schedules J, M, N, and O. Form 5472, <i>Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business</i>.
7.3.2 Paper and Computer Generated Substitutes	Substitutes for Form 5471 and the accompanying Schedules J, M, N, and O, and Form 5472 that totally conform to the specifications contained in this procedure may be privately printed, but must have prior approval and are subject to annual review from the IRS.
7.3.3 Where To Get the Official Forms	Copies of the official Forms 5471 and 5472 for the reporting year may be obtained from most IRS offices. The IRS provides only cut sheets of these forms.
7.3.4 Quality Substitute Forms	The IRS will accept quality substitute tax forms that are consistent with the official forms they represent and that do not have an adverse impact on processing. Therefore, only those substitute forms that conform to, and do not deviate from, the corresponding official forms are acceptable.
7.3.5 Computer Prepared Tax Forms	If the substitute returns and schedules meet the guidelines in this revenue procedure, the IRS will (for filing purposes) accept computer prepared Forms 5471 and 5472 filled in by a computer, word processor, or similar automated equipment. The IRS will also accept a combination of computer prepared/generated and filled-in information. They may be filed separately or attached to individual or business income tax returns.

7.3.6	
Format	
Arrangement	

•

The specifications for Forms 5471 and 5472 are as follows:

The substitute must follow the design of the official form as to format, arrangement, item caption, line numbers, line references, and sequence. It must be an exact textual and graphic mirror image of the official form.

- The filer must use one of the official ten character amount formats. All entries in the amount column should have a decimal point following the whole dollar amounts whether or not the vertical line that separates the dollars from the cents is present. It must follow a consistent format.
- The reference code must be printed to the left of the corresponding captioned line and also immediately preceding the data entry field even if there is no reference code preceding the data entry field on the official form. The reference code that is immediately before the data field must either be followed by a period or enclosed in parentheses. There also must be at least two blank spaces between the period or the right parenthesis and the first digit of the data field.
- The size of the page must be the same as the official form $(8^{1/2''} \times 11'')$.
- The acceptable type is Helvetica.
- The spacing of the type must be 6 lines per inch vertically, 10 or 12 print characters per inch horizontally.
- A ¹/4 inch to ¹/2 inch margin must be maintained across the top, bottom, and both sides.
- The substitute form must be the same number of pages as the official one.
- The preprinted parentheses in the money fields should be retained.
- The filer must completely fill in all the specified numbers or referenced lines as they appear on the official form (not just totals) before attaching any supporting statement.
- Supporting statements are never to be used until the required official form they support are completely filled in. A blank or incomplete form that refers to a supporting statement, in lieu of completing a tax return, is unacceptable.
- Descriptions for captions, lines, etc., appearing in the substitute forms may be limited to one print line by using abbreviations and contractions, and by omitting articles, prepositions, etc. However, sufficient key words must be retained to permit ready identification of the caption, line, or item.
- Text prescribed for the official form, which is solely instructional (for example, "Attach this schedule to Form 1120," "See instructions", etc.) may be omitted from the form.

7.3.7 Instructions for filing substitute forms are the same as for filing official forms.FilingInstructions

Part 8 Alternative Methods of Filing

Section 8.1 – Forms for Electronically Filed Returns

8.1.1 Electronic Filing Program	Electronic filing is a method by which qualified filers transmit tax return information directly to an IRS Service Center over telephone lines in the format of the official IRS forms. The IRS accepts both refund and balance due individual tax returns that are filed electronically.
8.1.2 Applying for the Electronic Filing Program	Anyone wishing to participate in the IRS <i>e-file</i> program for individual income tax returns must submit a Form 8633, Application to Participate in the IRS <i>e-file</i> Program.

8.1.3 Mailing Instructions

IF Form 8633 is used for	THEN mail it to
Individual income taxes (regular mail)	Internal Revenue Service Andover Submission Processing Center Attn: EFU Acceptance - Testing Stop 983 P.O. Box 4099 Woburn, MA 01888-4099
Individual income taxes (overnight mail)	Internal Revenue Service Andover Submission Processing Center Attn: EFU Acceptance - Testing Stop 983 310 Lowell Street Andover, MA 05501-0001
Forms 940, 941, and 1065	Internal Revenue Service Andover Submission Processing Center Attn: EFU Acceptance - Testing Stop 983 P.O. Box 4099 Woburn, MA 01888-4099
Forms 1041	Internal Revenue Service Andover Submission Processing Center Attn: EFU Acceptance - Testing Stop 983 P.O. Box 4099 Woburn, MA 01888-4099

8.1.4 Obtaining the Taxpayer Signature	Form 8453, U.S. Individual Income Tax Declaration for an IRS <i>e-file</i> Return, is the signature document for an electronically filed 1040, 1040A, or 1040EZ return not filed with an electronic signature. Form 8453, which serves as a transmittal for associated nonelectronic (paper) documents such as Forms 3115, 5713, 8283, 8332, and 8609, is a one page form and can only be approved through the Substitute Forms Program in that format. Forms 8453-OL and 8453-NR serve the same purpose for taxpayers filing through online services and Form 1040-NR filers, respectively. For specific information about electronic filing, refer to Publication 1345, <i>Handbook</i> <i>for Authorized IRS e-file Providers of Individual Income Tax Returns</i> .
8.1.5 Guidelines for Preparing Substitute Forms in the Electronic Filing Program	A participant in the electronic filing program, who wants to develop a substitute form should follow the guidelines throughout this publication and send a sample form for approval to the Substitute Forms Unit at the address in Part 1. If you do not prepare Substitute Form 8453 using a font in which all IRS wording fits on a single page, the form will not be accepted. Note. Use of unapproved forms could result in suspension of the participant from the electronic filing program.

Section 8.2 – Effect on Other Documents

8.2.1This revenue procedure supersedes Revenue Procedure 2003-73, 2003-39Effect on OtherI.R.B. 647.Documents

Exhibit A-1 (Preferred Format)

SCHEDULE	S A8	B Schedule A—Itemized Deductions	OMB No. 1545-0074
(Form 1040)	20 04		
Department of the Tr		(Schedule B is on back)	Attachment
Internal Revenue Ser Name(s) shown or		(99) ► Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040) 1040). Sequence No. 07 Your social security number
			, <u> </u>
Medical		Caution. Do not include expenses reimbursed or paid by others.	
and	1	Medical and dental expenses (see page A-2)	
Dental Expenses	2 3	Enter amount from Form 1040, line 37 2 3 3 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
Expenses	4	Multiply line 2 by 7.5% (.075), 3 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-,	4
Taxes You	5	State and local income taxes	
Paid	6	Real estate taxes (see page A-2)	
(See	7	Personal property taxes	
page A-2.)	8	Other taxes. List type and amount ►	
	9	Add lines 5 through 8	9
Interest	10	Home mortgage interest and points reported to you on Form 1098	
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid	
(See		to the person from whom you bought the home, see page A-3	
page A-3.)		and show that person's name, identifying no., and address	
Note.		11	
Personal	12	Points not reported to you on Form 1098. See page A-3	
interest is not		for special rules	
deductible.	13	Investment interest. Attach Form 4952 if required. (See page A-4.)	
	14	Add lines 10 through 13	14
Gifts to	15	Gifts by cash or check. If you made any gift of \$250 or	
Charity		more, see page A-4	
If you made a gift and got a	16	Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500 16	
benefit for it,	17	see page A-4. You must attach Form 8283 if over \$500	
see page A-4.	18	Add lines 15 through 17	18
Casualty and	40	Convelly or that loss (as) Attack Form 1201 (Con more A.F.)	
Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-5.)	19
Job Expenses and Most	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ	
Other		if required. (See page A-5.) ►	
Miscellaneous			
Deductions		20	
15.00	21	Tax preparation fees	
(See page A-5.)	22	Other expenses—investment, safe deposit box, etc. List type and amount ►	
		22	
	23	Add lines 20 through 22	
	24	Enter amount from Form 1040, line 37 24	
	25 26	Multiply line 24 by 2% (.02) 25 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26
Other	27	Other—from list on page A-6. List type and amount	
Miscellaneous			
Deductions			27
Total	28	Is Form 1040, line 37, over \$142,700 (over \$71,350 if married filing separately)?	
Itemized Deductions		No. Your deduction is not limited. Add the amounts in the far right column	28
Periodona		for lines 4 through 27. Also, enter this amount on Form 1040, line 39. Yes. Your deduction may be limited. See page A-6 for the amount to enter.	

For Paperwork Reduction Act Notice, see Form 1040 instructions.

SCHEDULES A&B OMB No. 1545-0074 Schedule A—Itemized Deductions (Form 1040) (Schedule B is on back) Attachment Sequence No. 07 Department of the Treasury Attach to Form 1040. See Instructions for Schedules A and B (Form 1040). (99) Internal Revenue Service Name(s) shown on Form 1040 Your social security number Medical Caution. Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-2) 1 and 1 Dental Enter amount from Form 1040, line 37 2 Expenses Multiply line 2 by 7.5% (.075), 3 3 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-4 4 Taxes You 5 5 State and local income taxes Paid 6 6 Real estate taxes (see page A-2) Personal property taxes 7 7 **6 1** . . (See Other taxes. List type and amount ►..... page A-2.) 8 8 Add lines 5 through 8 . 9 9 Home mortgage interest and points reported to you on Form 1098 10 Interest 10 You Paid 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 (See page A-3.) and show that person's name, identifying no., and address ±01, ±0 -----11 Note. Personal Points not reported to you on Form 1098. See page A-3 12 interest is for special rules 12 not deductible. Investment interest. Attach Form 4952 if required. (See 13 13 14 14 Gifts to Gifts by cash or check. If you made any gift of \$250 or 15 Charity 15 more, see page A-4 If you made a 16 Other than by cash or check. If any gift of \$250 or more, gift and got a 16 see page A-4. You must attach Form 8283 if over \$500 benefit for it. Carryover from prior year 17 17 see page A-4. Add lines 15 through 17 18 18 **Casualty** and Theft Losses 19 Casualty or theft loss(es). Attach Form 4684. (See page A-5.) , 19 Unreimbursed employee expenses-job travel, union Job Expenses 20 and Most dues, job education, etc. Attach Form 2106 or 2106-EZ Other if required. (See page A-5.) ► Miscellaneous **Deductions** 20 21 Tax preparation fees 21 Other expenses-investment, safe deposit box, etc. List (See 22 page A-5.) type and amount ▶..... 22 -----Add lines 20 through 22 23 23 Enter amount from Form 1040, line 37 24 24 25 25 Multiply line 24 by 2% (.02) Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-26 26 Other Other—from list on page A-6. List type and amount ▶ 27 Miscellaneous **Deductions** 27 Total 28 Is Form 1040, line 37, over \$142,700 (over \$71,350 if married filing separately)? Itemized □ No. Your deduction is not limited. Add the amounts in the far right column Deductions 28

Exhibit A-2 (Acceptable Format)

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Yes. Your deduction may be limited. See page A-6 for the amount to enter.

for lines 4 through 27. Also, enter this amount on Form 1040, line 39.

Exhibit B-1 (Preferred Format)

Schedules A&B (For	m 104	40) 2004	OMB N	lo. 1545-0074	F	'age 2
Name(s) shown on F	orm ·	1040. Do not enter name and social security number if shown on other side.	Yo	ur social secu	rity nu	umber
				Attac	nment	
		Schedule B—Interest and Ordinary Dividends		Seque	ence N	o. 08
Part I Interest	1	buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ►		Amo	ount	
(See page B-1 and the instructions for Form 1040, line 8a.)			1			
Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter						
the total interest shown on that	2	Add the amounts on line 1	2			
form.	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3			
		Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a te. If line 4 is over \$1,500, you must complete Part III.	4	Amo	unt	
				Allic	/unc	
Part II	5	List name of payer ▶				
Ordinary						
Dividends						
(See page B-1 and the						
instructions for Form 1040,						
line 9a.)						
Note. If you			5			
received a Form 1099-DIV or						
substitute						
statement from a brokerage firm,						
list the firm's						
name as the payer and enter						
the ordinary						
dividends shown on that form.						
	6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a .	6			
		ote. If line 6 is over \$1,500, you must complete Part III.		r		
Part III		must complete this part if you (a) had over \$1,500 of taxable interest or ordinary divide reign account; or (c) received a distribution from, or were a grantor of, or a transferor to,			Yes	No
Foreign						
Accounts	7a	At any time during 2004, did you have an interest in or a signature or other authority account in a foreign country, such as a bank account, securities account, or other fin	overa	a financial		
and Trusts		See page B-2 for exceptions and filing requirements for Form TD F 90-22.1	ଘାଠାଥା	account?		
	b	If "Yes," enter the name of the foreign country ▶				
(See page B-2.)	8	During 2004, did you receive a distribution from, or were you the grantor of, or foreign trust? If "Yes," you may have to file Form 3520. See page B-2	transt	feror to, a		

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Exhibit B-2 (Acceptable Format)

Schedules A&B (For			OMB N	No. 1545-0074 Page 2
Name(s) shown on F	orm -	1040. Do not enter name and social security number if shown on other side.	Yo	ur social security number
		Schedule B—Interest and Ordinary Dividends		Attachment Sequence No. 08
Part I Interest	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ►		Amount
(See page B-1 and the instructions for Form 1040, line 8a.)			1	
Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter				
the total interest shown on that	2	Add the amounts on line 1	2	
form.	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a	3 4	
		ote. If line 4 is over \$1,500, you must complete Part III.	-	Amount
Part II Ordinary Dividends (See page B-1 and the instructions for Form 1040, line 9a.)	5	List name of payer		
Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.			5	
		Add the amounts on line 5. Enter the total here and on Form 1040, line 9a .	6	
		ote. If line 6 is over \$1,500, you must complete Part III. must complete this part if you (a) had over \$1,500 of taxable interest or ordinary divide	nde: c	or (h) had
Part III Foreign Accounts and Trusts	<u>a fo</u> 7a	reign account; or (c) received a distribution from, or were a grantor of, or a transferor to, At any time during 2004, did you have an interest in or a signature or other authority account in a foreign country, such as a bank account, securities account, or other fin See page B-2 for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►	a fore over ancial transf	a financial l account?

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Exhibit C-1 (Preferred Format)

Form 2106-EZ	Unreimbursed Employe	e Business Expenses		OMB No. 1545-1441
Department of the Treasury Internal Revenue Service (99)	Attach to Form 1040.			Attachment Sequence No. 54A
Your name		Occupation in which you incurred expenses	Soci	al security number
Ver Merriles This Com	Only if All of the Following Apply			

You May Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements).

• If you are claiming vehicle expense, you are using the standard mileage rate for 2004.

Caution: You can use the standard mileage rate for 2004 only if: (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Pa	tl Figure Your Expenses	k.			
1	Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 37.5¢ (.375)	1			
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2			
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3			
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4			
5	Meals and entertainment expenses: $x 50\%$ (50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	5			
6	Total expenses. Add lines 1 through 5. Enter here and on line 20 of Schedule A (Form 1040). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount)	6			
Par	t II Information on Your Vehicle. Complete this part only if you are claiming vehicle	e ex	pens	e on line ⁻	1.
7	When did you place your vehicle in service for business use? (month, day, year) ► /			/	
8	Of the total number of miles you drove your vehicle during 2004, enter the number of miles you	useo	d your	vehicle fo	r:
а	Business b Commuting c Other				
9	Do you (or your spouse) have another vehicle available for personal use?			🗌 Yes [□ No
10	Was your vehicle available for personal use during off-duty hours?			□Yes [□ No
11a	Do you have evidence to support your deduction?			□Yes [□ No
b	If "Yes," is the evidence written?			□Yes [
	Paperwork Reduction Act Notice, see page 4.			m 2106-E 2	Z (2004)

Exhibit C-2 (Acceptable Format)

Your name		Occupation in which you incurred expenses	Soc	Sequence No. 54A al security number
Department of the Treasury Internal Revenue Service (99)	► Attach to	► Attach to Form 1040.		
Form 2106-EZ	Unreimbursed Employe	2004		
0400 57				OMB No. 1545-1441

You May Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements).

• If you are claiming vehicle expense, you are using the standard mileage rate for 2004.

Caution: You can use the standard mileage rate for 2004 only if: (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Par	tl	Figure Your Expenses	×			
1	Vehicle (.375)	expense using the standard mileage rate. Complete Part II and multiply line 6a by 37.5¢	1			
2		g fees, tolls, and transportation, including train, bus, etc., that did not involve overnight or commuting to and from work	2			
3		expense while away from home overnight, including lodging, airplane, car rental, etc. : include meals and entertainment	3			
4	Busine	ss expenses not included on lines 1 through 3. Do not include meals and entertainment	4			
5	Transp	and entertainment expenses: $x 50\%$ (50) (Employees subject to Department of ortation (DOT) hours of service limits: Multiply meal expenses incurred while away from on business by 70% (.70) instead of 50%. For details, see instructions.)	5			
6	(Armeo artists,	expenses. Add lines 1 through 5. Enter here and on line 20 of Schedule A (Form 1040). Forces reservists, fee-basis state or local government officials, qualified performing and individuals with disabilities: See the instructions for special rules on where to enter pount)	6			
Par	t II	Information on Your Vehicle. Complete this part only if you are claiming vehic	le ex	pens	e on line	ə 1 .
7	When	did you place your vehicle in service for business use? (month, day, year) ▶ /			/	
8	Of the	total number of miles you drove your vehicle during 2004, enter the number of miles you	useo	d your	vehicle	for:
а	Busine	ss b Commuting c Other				
9	Do you	(or your spouse) have another vehicle available for personal use?			🗌 Yes	🗆 No
10	Was ye	our vehicle available for personal use during off-duty hours?			🗌 Yes	🗆 No
11a	Do you	have evidence to support your deduction?.			🗌 Yes	🗆 No
b	lf "Yes	" is the evidence written?			🗌 Yes	
		rk Reduction Act Notice, see page 4.			n 2106 -	EZ (2004)

SCH	hibit D IEDULE K-1 Beneficiary's Share of Ind	com	e, Deduction	s, Credits, etc.	ЦЦСЦ ОМВ No. 1545-0092
(⊢or	m 1041) for the calenda	r year	2004, or fiscal year		
Denart	ment of the Treasury beginning, 2	004, e	nding	, 20	20014
Interna	I Revenue Service Complete a separate	Schee	lule K-1 for each ben	eficiary.	
Name	e of trust or decedent's estate		F	OR OFFICIAL USE ONLY	
	mended K-1 inal K-1				
Bene	ficiary's identifying number 🕨		Estate's or trust's	EIN ►	
Bene	ficiary's name, address, and ZIP code		Fiduciary's name, a	ddress, and ZIP code	
	(a) Allocable share item		(b) Amount	(c) Calendar year 2004 Fo the amounts in co	orm 1040 filers enter Iumn (b) on:
1	Interest	1		Form 1040, line 8a	
	Qualified dividends	2a		Form 1040, line 9b	
b	Total ordinary dividends	2b	G	Form 1040, line 9a	
3	Net short-term capital gain	3		Schedule D, line 5, col	
	Net long-term capital gain	4a 4b		Schedule D, line 12, co	
	Unrecaptured section 1250 gain	4b 4c		Line 11 of the worksheet fo Line 4 of the worksheet for	
		40		Line 4 of the worksheet for	
5a	Annuities, royalties, and other nonpassive income before directly apportioned deductions	5a		Schedule E, Part III, co	lumn (f)
b	Depreciation	5b	C		is also line of the
	Depletion	5c		Include on the appl	
	Amortization	5d			
	Trade or business, rental real estate, and other rental income before directly apportioned deductions (see instructions)	6a	P	Schedule E, Part III	
b	Depreciation	6b) Include on the oppi	iachla lina af tha
	Depletion	6c		Include on the appl	
d	Amortization	6d			
7	Income for minimum tax purposes	7			
8	Income for regular tax purposes (add lines 1, 2b, 3, 4a,				
_	5a, and 6a)	8			
9	Adjustment for minimum tax purposes (subtract line 8 from line 7)	9		Form 6251, line 14	
10	Estate tax deduction (including certain generation- skipping transfer taxes)	10		Schedule A, line 27	
11	Foreign taxes	11		Form 1040, line 50 or So	chedule A, line 8
12	Adjustments and tax preference items (itemize):				
а	Accelerated depreciation	12a		Include on the appl	icable
b	Depletion	12b		line of Form 6251	
	Amortization	12c		<u> </u>	
d	Exclusion items	12d		2005 Form 8801	
13	Deductions in the final year of trust or decedent's estate:				
а	Excess deductions on termination (see instructions)	<u>13a</u>		Schedule A, line 22	
b	Short-term capital loss carryover	13b	l()	Schedule D, line 5, colu	umn (f)
				Sch. D, line 12, col. (f); line 5 d	of the wksht. for Sch. D,
c	Long-term capital loss carryover	13c	<u>()</u>	line 18; and line 16 of the wks	ht. for Sch. D, line 19
d	Net operating loss (NOL) carryover for regular tax purposes $\ .$	13d	<u>(</u>	Form 1040, line 21	
е	NOL carryover for minimum tax purposes	13e		See the instructions for	
f		13f		Include on the appli	
g Frank		13g	l) of the appropriate to	
For F	Paperwork Reduction Act Notice, see the Instructions for F 54	orm 1	V41.	Schedule I	K-1 (Form 1041) 2004

Exhibit D (continued)

Schedule K-1 (Form 1041) 2004

14	Other (Itemize):		
а	Payments of estimated taxes credited to you	14a	Form 1040, line 64
b	Tax-exempt interest	14b	Form 1040, line 8b
с	· · · · · · · · · · · · · · · · · · ·	14c	1
d		14d	
e		14e	Include on the applicable line
f		14f	of the appropriate tax form
a		14g	
ň		14h]]

General Instructions

Purpose of Form

The fiduciary of a trust or decedent's estate uses Schedule K-1 to report your share of the trusts or estate's income, credits, deductions, etc. **Keep it for your records. Do not file it with your tax return.** A copy has been filed with the IRS.

Inconsistent Treatment of Items

Generally, you must report items shown on your Schedule K-1 (and any attached schedules) the same way that the estate or trust treated the items on its return.

If the treatment on your original or amended return is inconsistent with the estate's or trust's treatment, or if the estate or trust was required to but has not filed a return, you myust file **Form 8082**, Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR), with your original or amended return to identify and explain any inconsistency (or to note that an estate or trust return has not been filed).

If you are required to file Form 8082 but fail to do so, you may be subject to the accuracy-related penalty. This penalty is in addition to any tax that results from making your amount or treatment of the item consistent with that shown on the estate's or trust's return. Any deficiency that results from making the amounts consistent may be assessed immediately.

Errors

If you believe the fiduciary has made an error on your Schedule K-1, notify the fiduciary and ask for an amended or a corrected Schedule K-1. **Do not** change any items on your copy. Be sure that the fiduciary sends a copy of the amended Schedule K-1 to the IRS if you are unable to reach an agreement with the fiduciary regarding the inconsistency, you must file Form 8082.

Tax Shelters

If you receive a copy of **Form 8271,** Investor Reporting of Tax Shelter Registration Number, see the Instructions for Form 8271 to determine your reporting requirements.

Beneficiaries of Generation-Skipping Trusts

If you received **Form 706-GS(D-1)**, Notification of Distribution From a Generation-Skipping Trust, and paid a generationskipping transfer (GST) tax on **Form 706-GS(D)**, Generation-Skipping Transfer Tax Return for Distributions, you can deduct the GST tax paid on income distributions on Schedule A (Form 1040), line 8. To figure the deduction, see the Instructions for Form 706-GS(D)

Specific Instructions

Lines 3 and 4

If there is an attachment to this Schedule K-1 reporting a disposition of a passive ascivity, see the Instructions for **Form 8582**, Passive Activity Loss Limitations, for information on the treatment of dispositions of interests in a passive activity.

Lines 6b through 6d

The deductions on lines 6b through 6d may be subject to the passive loss limitations of Internal Revenue Code section 469, which generally limits deductions from passive activities to the income from those activities. The rules for applying these limitations to beneficiaries have not yet been issued. For more details, see **Pub. 925,** Passive Activity and At-Risk Rules.

Line 12d

If you pay alternative minimum tax in **2003**, the amount on line 12d will help you figure any minimum tax credit for **2004**. See the **2003 Form 8801**, Credit for prior Year Minimum Tax—Individuals, Estates, and Trusts, for more information.

Line 14a

To figure any underpayment and penalty on **Form 2210**, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, treat the amount entered on line 14a as an estimated tax payment made on January 15, **2005**.

Line 14c through 14h

The amount of gross farming and fishing income is included on line 6a. This income is also separately stated on line 14 to help you determine if you are subject to a penalty for underpayment of estimated tax. Report the amount of gross farming and fishing income on Schedule E (Form 1040), line 41.

6622 Page **2**

Exhibit E		_	1	_		6511
Schedule K-1 (Form 1065)	200	4 6	Final K-1 art III	Partner's Shar	e of	Current Year Income, s, and Other Items
Department of the Treasury Internal Revenue Service	Tax year beginning and ending		Ordinary	business income (loss)		Credits & credit recapture
	f Income, Deductions,	2	Net renta	l real estate income (loss)		
Credits, etc.	See back of form and separate I	nstructions.	Other not	rental income (loss)	16	Foreign transactions
Part I Informa	tion About the Partnership			rentar moome (1003)		
A Partnership's employer		4	Guarante	ed payments		
B Partnership's name, ad	idress, city, state, and ZIP code	5	Interest in	ncome		
	DIC	6a 6b	Ordinary Qualified	dividends dividends		
C IRS Center where parts	nership filed return	7	Royalties			
		8	 Net short	-term capital gain (loss)	-	
	oublicly traded partnership (PTP) ation number, if any					
F Check if Form 827	71 is attached	9a	Net long-	term capital gain (loss)	17	Alternative minimum tax (AMT) items
Part II Informa	tion About the Partner	9b	Collectibl	les (28%) gain (loss)		
		90	Unrecapt	ured section 1250 gain		
H Partner's name, addres	ss, city, state, and ZIP code	10	Net secti	on 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
		11	Other inc	ome (loss)	1	
I General partner o member-manager	or LLC Limited partner o member	r other LLC				
Domestic partner	🔲 Foreign partner	12	Section 1	79 deduction	19	Distributions
K What type of entity is t	his partner?			79 deduction		
		13	Other de	ductions		Others information
L Partner's share of profi					120	Other information
Beg Profit	inning Ending	%				
Loss	%	%				
Capital	%	% 14	Polf omni	oyment earnings (loss)	_	
		14	Seir-empi	oyment earnings (loss)		
M Partner's share of liabil Nonrecourse						
Qualified nonrecourse						
Recourse	\$	*s	ee attacl	hed statement for a	ıdditi	onal information.
N Partner's capital accou	int analysis:					
Beginning capital acco	•	<u>></u>				
Capital contributed dur		ē				
Current year increase (झ				
Withdrawals & distribut						
Ending capital account	\$					
Tax basis Other (explain)	GAAP 🔲 Section 704(b) book	ů Ľ				

For Privacy Act and Paperwork Reduction Act Notice, see Instructions for Form 1065.

Exhibit E (continued)

Schedule K-1 (Form 1065) 2004

This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.

Ordinary business income (loss). You must first determine whether the income (loss) is passive or nonpassive. Then enter on your return as follows:

Passive loss See the Partner's Instructions P Credit Graphs Passive loss Schedule E, line 28, column (f) Backup withhold 2. Net rental real estate income (loss) Schedule E, line 28, column (f) Backup withhold 3. Otter rent ential income (loss) Schedule E, line 28, column (f) Backup withhold 4. Guaranted payments Schedule E, line 28, column (f) Backup withhold 5. Uncome income Schedule E, line 28, column (f) Backup withhold 6. Quaranted payments Schedule E, line 28, column (f) Backup withhold 6. Quaranted payments Schedule E, line 28, column (f) Backup withhold 6. Ordinary dividends Form 100, line 93 Column (f) 7. Royalties Schedule D, line 16, solumn (f) Schedule D, line 71, column (f) 8. Wet short-term capital gain (loss) Schedule D, line 12, column (f) Passive 9. Concertance (loss) Schedule D, line 12, column (f) Passive 9. Concertance (loss) Schedule A, line 16 Schedule A, line 16 10. Other income (loss) Schedule A, line 16 Schedule A, line 16 11. Other income (loss) Schedule A, line 16		follows:			employee credit
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G Other rental real estate credits See the Partner's Instructions P Unrelated busine					O Reforestation costs
H Other rental credits See the Partner's Instructions Q Other information			See the Partner's Instructions		P Unrelated business
		H Other rental credits	See the Partner's Instructions		Q Other information

Page **2**

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	IJKLM N OP QR S TU	de Undistributed capital gains credit Work opportunity credit Welfare-to-work credit Disabled access credit Empowerment zone and renewal community employment credit New York Liberty Zone business employee credit New markets credit Credit for employer social security and Medicare taxes Backup withholding Recapture of low-income housing credit (section 42()(5)) Recapture of low-income housing credit (other) Recapture of investment credit Other credits	Fage Enter on Form 1040, line 69, box a Form 5884, line 3 Form 8861, line 3 Form 8826, line 7 Form 8844, line 3 Form 8884, line 3 Form 8874, line 3 Form 8874, line 2 Form 8846, line 5 Form 1040, line 63 Form 8611, line 8 See Form 4255 See the Partner's Instructions See the Partner's Instructions
1.	· .		dee the Further S Instructions
	A B C Fo	reign transactions Name of country or U.S. possession Gross income from all sources Gross income sourced at partner level reign gross income sourced at partne	
		Passive	Form 1116, Part I
	F De	Listed categories General limitation ductions allocated and apportioned a Interest expense	Form 1116, Part I Form 1116, Part I <i>It partner level</i> Form 1116, Part I
		Other	Form 1116, Part I
	De to	ductions allocated and apportioned a foreign source income	t partnership level
	ŀ.	Passive	Form 1116, Part I
		Listed categories	Form 1116, Part I
	ĸ	General limitation	Form 1116, Part I
	Oť	her information	
	L	Total foreign taxes paid	Form 1116, Part II
		Total foreign taxes accrued	Form 1116, Part II
		Reduction in taxes available for	
		credit	Form 1116, line 12
	o	Foreign trading gross receipts	Form 8873
		Extraterritorial in come exclusion	Form 8873
		Other foreign transactions	See the Partner's Instructions
		ternative minimum tax (AMT) items	
		Post-1986 depreciation adjustment	1
		Adjusted gain or loss	See the Partner's
		Depletion (other than oil & gas)	Instructions and
		Oil, gas, & geothermal—gross income	the Instructions for
			Form 6251
		Oil, gas, & geothermal—deductions Other AMT items	
		x-exempt income and nondeductib	
		Tax-exempt interest income	Form 1040, line 8b See the Partner's Instructions
		Other tax-exempt income Nondeductible expenses	See the Partner's Instructions
		stributions	eee mer anner e mendedone
•		Cash and marketable securities	See the Partner's Instructions
		Other property	See the Partner's Instructions
	~ •	h	
•		ner information Investment income	Form 4952, line 4a
		Investment expenses	Form 4952, line 5
		Fuel tax credit information	Form 4136
		Look-back interest—completed	10111 4100
		long-term contracts Look-back interest—income forecast	Form 8697
	F	method Dispositions of property with	Form 8866
	•	section 179 deductions]
	G	Recapture of section 179 deduction	1
		Special basis adjustments	1
	ï	Section 453(I)(3) information	1
		Section 453A(c) information	1
		Section 1260(b) information	a contra posta di
		Interest allocable to production	See the Partner's
		expenditures	Instructions
	М	CCF nonqualified withdrawals	1
	Ν	Information needed to figure	1
	-	depletion-oil and gas	1
		Reforestation costs	1
		Unrelated business taxable income	1
	Q	Other information	,

Exhibit F					6711
	Final K-1 Amended K-1 OMB No. 1545-0130				
Schedule K-1 (Form 1120S) 2004	Pa	rt III S	hareholder's S Aductions, Cre	share edits,	of Current Year Income, and Other Items
Department of the Treasury Internal Revenue Service Tax year beginning, 2004 and ending, 20	1 (Ordinary bus	iness income (loss)	13	Credits & credit recapture
Shareholder's Share of Income, Deductions,	2 N	Net rental rea	il estate income (loss	5)	LA.
Credits, etc. See back of form and separate Instructions.	3 (Other net rer	ital income (loss)		U
Part I Information About the Corporation A Corporation's employer identification number:	4 0	nterest inco	ne 📝		
B Corporation's name, address, city, state, and ZIP code	5 a (Ordinary divi	dends		2
DIC		Qualified divi	dends	14	Foreign transactions
*em		Royalties Net short-teri	n capital gain (loss)		
C IRS Center where corporation filed return:			n capital gain (loss)		
D Tax shelter registration number, if any	8b (Collectibles (28%) gain (loss)	-	
E Check if Form 8271 is attached					
Part II Information About the Shareholder	8c (Jnrecapture	d section 1250 gain		
F Shareholder's identifying number:	9	Net section -	1231 gain (loss)		
G Shareholder's name, address, city, state and ZIP code	10 C	Other incom	e (loss)	15	Alternative minimum tax (AMT) items
H Shareholder's percentage of stock ownership for tax year					
		Section 179		16	Items affecting shareholder basis
	12 (Other deduc	ions		
ону.					
8					
For IRS Use Only				17	Other information
		* See atta	ached statemen	t for a	dditional information.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 2004

Exhibit F (continued)

Schedule K-1 (Form 1120S) 2004

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

- 1. Ordinary business income (loss). You must first determine whether the income (loss) is passive or nonpassive. Then enter on your return as follows: Enter on See the Shareholder's Instructions Passive loss Passive income Nonpassive loss Nonpassive income
- 2. Net rental real estate income (loss) Net income Net loss
- 3. Other net rental Income (loss) Net income Net loss
- 4. Interest Income
- 5a. Ordinary dividends
- 5b. Qualified dividends
- 6. Royalties
- 7. Net short-term capital gain (loss)
- 8a. Net long-term capital gain (loss)
- 8b. Collectibles (28%) gain (loss)
- 8c. Unrecaptured section 1250 gain 📥
- 9. Net section 1231 gain (loss)

10. Other Income (loss)

Code

- Other portfolio income (loss) A
- в Involuntary conversions 1256 contracts & straddles
- Mining exploration costs recapture D
- Е Other income (loss)

11. Section 179 deduction

- 12. Other deductions
 - Cash contributions (50%) A
 - в Cash contributions (30%) Noncash contributions (50%)
 - Noncash contributions (30%) D
 - Е
 - Capital gain property to a 50% organization (30%)
 - Capital gain property (20%) Deductions—portfolio (2% floor) Deductions—portfolio (other)
 - G
 - н
 - Investment interest expense
 - Deductions—royalty income Section 59(e)(2) expenditures
 - к
 - Amounts paid for medical L insurance
 - Preproductive period expenses Μ Commercial revitalization deduction from rental real
 - estate activities o Penalty on early withdrawal of
 - savings
 - P Other deductions

13. Credits & credit recapture

- Low-income housing credit А
- (section 42(j)(5)) в Low-income housing credit (other)
- C Qualified rehabilitation expenditures (rental real estate)
- D Qualified rehabilitation expenditures (other than rental real estate)
- Basis of energy property
- Qualified timber property
- G Other rental real estate credits
- н Other rental credits
- Undistributed capital gains credit
- Work opportunity credit Welfare-to-Work credit Ř

Schedule E, line 28, column (g) Schedule E, line 28, column (h) Schedule E, line 28, column () See the Shareholder's Instructions See the Shareholder's Instructions Schedule E, line 28, column (g) See the Shareholder's Instructions Form 1040, line 8 Form 1040, line 9a Form 1040, line 9b Schedule E, line 4 Schedule D, line 5, column (f) Schedule D, line 12, column (1) 8% Rate Gain Worksheet, line 4 (Schedule D instructions) See the Shareholder's Instructions See the Shareholder's Instructions See the Shareholder's Instructions See the Shareholder's Instructions Form 6781, line 1 See Pub. 535 See the Shareholder's Instructions See the Shareholder's Instructions Schedule A, line 15 Schedule A, line 15 Schedule A, line 16 Schedule A, line 16 Schedule A, line 16 Schedule A, line 16 Schedule A, line 22 Schedule A, line 27 Form 4952, line 1 Schedule E, line 18 See the Shareholder's Instructions Schedule A, line 1 or Form 1040 line 31 See the Shareholder's Instructions See Form 8582 Instructions Form 1040, line 33 See the Shareholder's Instructions Form 8686, line 5 Form 8586, line 5 Form 3468, line 1 Form 3468, line 1 Form 3468, line 2 Form 3468. line 3

	Co	de	Enter	on
	L	Disabled access credit		8826, line 7
	M	Empowerment zone and		
		renewal community		
		employment credit	Form	8844, line 3
	N	New York Liberty Zone		
		business employee credit	Form	8884, line 3
	ο	New markets credit		8874, line 2
	ř.	Credit for employer social	1 01111	551 4, III 6 2
	F	security and Medicare taxes	Form	8846, line 5
	~			1040, line 63
	Q R	Backup withholding		
		Credit for alcohol used as fuel	#oun	6478, line 10
_	s	Recapture of low-income	F	Octal line O
~ ^	T.	housing credit (section 42(j)(5))	Form	8611, line 8
	F.	Recapture of low-income	-	
-		housing credit (other)		8611, line 8
-		Recapture of investment credit		orm 4265
	۷.	Other credits		he Shareholder's Instructions
	w	Recapture of other credits	See t	he Shareholder's Instructions
14	Εo	reign transactions		
		Name of country or U.S.		
	~		Earm	1116 Dort I
÷.	-	possession Gross income from all sources		1116, Part I
	B		Form	1116, Part I
	C	Gross income sourced at	-	
	0	shareholder level	⊢orm	1116, Part I
1	Fo	reign gross income sourced at corpora	te leve	<u>9</u>
	-	Passive		- 1116, Part I
	E	Listed categories		1116, Part I
	F	General limitation		1116, Part I
		ductions allocated and apportioned at	snarel	notaer lévél
	G	Interest expense	Form	1116, Part I
	н	Other	Form	1116, Part I
	De	ductions allocated and apportioned at	como	prate level to foreign source
		ome	00100	
			F a 1990	dddC Dadd
	Ļ.	Passive		1116, Part I
	J	Listed categories		1116, Part I
	ĸ	General limitation	Form	1116, Part I
	Oth	<u>ner information</u>		
	L	Total foreign taxes paid	Form	1116, Part II
		Total foreign taxes accrued		1116, Part II
		Reduction in taxes available for		
		credit	Form	1116, line 12
	0	Foreign trading gross receipts		8873
		r vroigh rituaing groop reveipto		
		Extratorritorial income evolusion	Form	8873
	Р	Extraterritorial income exclusion Other foreign transactions	Form	
	P Q	Other foreign transactions		8873 he Shareholder's Instructions
15.	P Q			
15.	P Q Alt	Other foreign transactions		
15.	P Q Alt A	Other foreign transactions emative minimum tax (AMT) Items Post-1986 depreciation adjustment		he Shareholder's Instructions
15.	P Q Alt A B	Other foreign transactions emative minimum tax (AMT) items Post-1986 depreciation adjustment Adjusted gain or loss		he Shareholder's Instructions See the
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See the Shareholder's Instructions

See the Shareholder's Instructions

Form 1040, line 69, box a

Form 5884, line 3

Form 8861, line 3

Exhibit G

Checklist of IRS Substitute Forms Submitted	20	:	
on			
Company:			
Contact:			
Phone:			
Fax:			
Source Code:			

Form	Approved	Must Be	Approved	Comments
Form			Approved	Comments
Number	With	Resubmitted		
	Corrections			
		1		

Authorized	Name:
Title:	
Reviewer's	Name:
Telephone:.	
Date:	

<u>Form</u>	Title	Section
706	United States Estate (and Generation-Skipping Transfer) Tax Return	2.1
720	Quarterly Federal Excise Tax Return	2.5
940-EZ	Employer's Annual Federal Unemployment (FUTA) Tax Return	2.3
941	Employer's Quarterly Federal Tax Return	2.3; 3.4; 6.2; 7.2
943	Employer's Annual Tax Return for Agricultural Employees	2.3
945	Annual Return of Withheld Federal Income Tax	2.3
1040	U.S. Individual Income Tax Return	2.3; 2.4; 2.5; 3.1; 3.2; 3.4; 5.1; 5.2; 5.4; 6.1; 6.2; 7.2; 8.1
1040-ES	Estimated Tax for Individuals	1.1; 2.3; 3.2; 4.2
1040A	U.S. Individual Income Tax Return	2.1; 2.4; 3.1; 3.2; 3.4; 5.1; 5.2; 5.3; 7.2; 8.1
1040EZ	Income Tax Return for Single and Joint Filers with No Dependents	2.4; 3.1; 3.4; 7.2; 8.1
1040-NR	U.S. Nonresident Alien Income Tax Return	8.1
1040-V	Form 1040-V Payment Voucher	2.3
1041	U.S. Income Tax Return for Estates and Trusts	2.5; 3.1; 7.1; 8.1
1041-ES	Estimated Income Tax for Estates and Trusts	2.3; 3.2
1042-S	Foreign Person's U.S. Source Income Subject to Withholding	1.2; 4.1; 4.2
1065	U.S. Return of Partnership Income	2.5; 3.1; 7.1; 8.1
1065 - В	U.S. Return of Income for Electing Large Partnerships	7.1
1096	Annual Summary and Transmittal of U.S. Information Returns	1.1; 1.2; 4.1; 4.2
1098	Mortgage Interest Statement	1.1; 1.2; 4.1; 4.2
1099	Series	1.1; 1.2; 4.1; 4.2
1120	U.S. Corporation Income Tax Return	2.5; 3.1; 3.4; 5.1; 6.2; 7.2; 7.3
1120-S	U.S. Income Tax Return for an S Corporation	3.1; 7.1; 7.2
2106-EZ	Unreimbursed Employee Business Expenses	6.1
2290	Heavy Highway Vehicle Use Tax Return	2.3; 7.2
3468	Investment Credit	2.5

Exhibit H – List of Forms Referred to in the Revenue Procedure

<u>Form</u>	Title	Section
4136	Credit for Federal Tax Paid on Fuels	2.5
4972	Tax on Lump-Sum Distributions	5.4
5471	Information Return of U.S. Persons With Respect to Certain Foreign Corporations	7.3
5472	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	7.3
5498	IRA Contribution Information	1.1; 1.2; 4.1; 4.2
5500	Annual Return/Report of Employee Benefit Plan	1.1; 1.2
5500-EZ	Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan	1.1; 1.2
8453	U.S. Individual Income Tax Declaration for an IRS e-file Return	8.1
8453-OL	U.S. Individual Income Tax Declaration for an IRS e-file Online Return	8.1
8633	Application to Participate in the IRS e-file Program	8.1
8814	Parents' Election To Report Child's Interest and Dividends	5.4
W-2	Wage and Tax Statement	1.1; 1.2; 4.1; 4.2
W-2c	Corrected Wage and Tax Statement	1.1; 1.2; 4.1; 4.2
W-2G	Certain Gambling Winnings	1.1; 1.2; 4.1; 4.2
W-3	Transmittal of Wage and Tax Statements	1.1; 1.2; 4.1; 4.2
W-3c	Transmittal of Corrected Wage and Tax Statements	1.1; 1.2; 4.1; 4.2
W-4	Employee's Withholding Allowance Certificate	4.2