

**Note:** This revenue procedure will be reprinted as the next revision of IRS Publication 1167, *General Rules and Specifications for Substitute Tax Forms and Schedules*.

**Rev. Proc. 2002-60**

**TABLE OF CONTENTS**

**CHAPTER 1 – INTRODUCTION TO SUBSTITUTE FORMS**

Section 1.1 – Overview of Revenue Procedure 2002-60..... 646  
Section 1.2 – IRS Contacts..... 647  
Section 1.3 – Nature of Changes..... 648  
Section 1.4 – Definitions ..... 648  
Section 1.5 – Agreement..... 649

**CHAPTER 2 – GENERAL GUIDELINES FOR SUBMISSIONS AND APPROVALS**

Section 2.1 – General Specifications for Approval ..... 650  
Section 2.2 – Highlights of Permitted Changes and Requirements ..... 650  
Section 2.3 – Vouchers..... 651  
Section 2.4 – Restrictions on Changes..... 651  
Section 2.5 – Guidelines for Obtaining IRS Approval..... 652  
Section 2.6 – Office of Management and Budget (OMB) Requirements  
for All Substitute Forms..... 654

**CHAPTER 3 – PHYSICAL ASPECTS AND REQUIREMENTS**

Section 3.1 – General Guidelines for Substitute Forms ..... 655  
Section 3.2 – Paper ..... 656  
Section 3.3 – Printing ..... 657  
Section 3.4 – Margins ..... 658  
Section 3.5 – Examples of Approved Formats ..... 659  
Section 3.6 – Miscellaneous Information for Substitute Forms..... 659

## CHAPTER 4 – ADDITIONAL RESOURCES

Section 4.1 – Guidance From Other Revenue Procedures .....	660
Section 4.2 – Ordering Publications.....	660
Section 4.3 – Electronic Tax Products .....	661
Section 4.4 – Federal Tax Forms on CD-ROM.....	661

## CHAPTER 5 – REQUIREMENTS FOR SPECIFIC TAX RETURNS

Section 5.1 – Tax Returns (Form 1040, 1040A, 1120, etc.) .....	662
Section 5.2 – Changes Permitted to Graphics (Forms 1040A and 1040).....	663
Section 5.3 – Changes Permitted to Form 1040A Graphics .....	664
Section 5.4 – Changes Permitted to Form 1040 Graphics .....	664

## CHAPTER 6 – FORMAT AND CONTENT OF SUBSTITUTE RETURNS

Section 6.1 – Acceptable Formats for Substitute Forms and Schedules.....	665
Section 6.2 – Additional Instructions for All Forms .....	666

## CHAPTER 7 – MISCELLANEOUS FORMS AND PROGRAMS

Section 7.1 – Paper Substitutes for Form 1042–S.....	667
Section 7.2 – Specifications for Substitute Schedules K–1.....	668
Section 7.3 – Procedures for Printing IRS Envelopes.....	670
Section 7.4 – Procedures for Substitute Forms 5471 and 5472.....	671

## CHAPTER 8 – ALTERNATIVE METHODS OF FILING

Section 8.1 – Forms for Electronically Filed Returns .....	672
Section 8.2 – Effect on Other Documents .....	673

## EXHIBITS

Exhibit A–1 Schedule A (Preferred Format)	
Exhibit A–2 Schedule A (Acceptable Format)	
Exhibit B–1 Schedule B (Preferred Format)	
Exhibit B–2 Schedule B (Acceptable Format)	
Exhibit C–1 Form 2106–EZ (Preferred Format)	
Exhibit C–2 Form 2106–EZ (Acceptable Format)	
Exhibit D Sample Checklist	
Exhibit E List of Forms Referred to in the Revenue Procedure	

# Chapter 1 Introduction to Substitute Forms

## Section 1.1 – Overview of Revenue Procedure 2002–60

### 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 revenue procedures to supplement this publication. See Chapter 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 Program 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 E lists the form numbers 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.

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#### **1.1.4 Forms Covered by This Revenue Procedure**

The following types of forms are covered by this revenue procedure:

- IRS tax returns and their related forms and 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.

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#### **1.1.5 Forms NOT Covered by This Revenue Procedure**

The following types of forms are 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, and W-2G (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 web site ([www.dol.gov](http://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 (except for Form TD F 90-22.1, *Report of Foreign Bank and Financial Accounts*).

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## **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):

<b>Form</b>	<b>Office and Address</b>
4789, 8300, 8362, 8852, TD F 90-22.1, TD F 90-22.47	IRS Computing Center BSA Compliance Branch P.O. Box 32063 Detroit, MI 48232-0063
5500, 5500-EZ, and Schedules A through I, P, R, SSA, and T for Form 5500	Check EFAST information at the Department of Labor's Website at <a href="http://www.efast.dol.gov">www.efast.dol.gov</a>
All others (except W-2, W2c, W-3, W3c, 1096, 1098, 1099, 5498, and W-2G)	Internal Revenue Service Attn: Substitute Forms Program W:CAR:MP:FP:S:SP 1111 Constitution Avenue, NW Room 6411 Washington, DC 20224

In addition, the Substitute Forms Program Unit can be contacted via e-mail at *\*taxforms@irs.gov*. Please enter "Substitute Forms" on the Subject Line. Use this e-mail address only to inquire about forms covered by this revenue procedure. DO NOT attach graphic files for approval with e-mail.

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 Internal Revenue Service Publication 1179, *General Rules and Specifications Substitute Forms 1096, 1098, 1099, 5498, W-2G and 1042-S*.

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## Section 1.3 – Nature of Changes

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### 1.3.1 Changes to the Revenue Procedure

The following changes have been made to the Revenue Procedure for 2002:

- The Substitute Forms Program office symbols and room number have changed to W:CAR:MP:FP:S:SP and Room 6411.
  - The Substitute Forms Program will no longer accept submissions in dot matrix.
  - The exhibits have been renamed and new Exhibits C-1 and C-2 have replaced Exhibits CG-A and CG-B.
  - 7.2.1 was changed to address the requirements for Schedules K-1 that accompany Forms 1041, 1065, 1065-Band 1120S.
  - Section 7.2.2 has been added to address new and special requirements for recipient copies of Schedules K-1 of Forms 1041, 1065, 1065-B, and 1120S.
  - Price information for the Federal Tax Forms CD-ROM has been revised.
  - We eliminated old Section 7.4, which involved Forms 5500 and 5500-EZ and associated schedules. These forms are now handled by the Pension and Welfare Benefits Administration (PWBA) of the Department of Labor (DOL). We included the DOL web site address (*www.efast.dol.gov*).
  - We eliminated old Section 8.2 because Federal Tax Deposit (FTD) payments are no longer processed using magnetic tape.
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## Section 1.4 – Definitions

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### 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 entire form that is printed and distributed by the IRS. This term also covers those approved substitute forms exhibited in this revenue procedure.

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### 1.4.2 Printed/Preprinted Form

A form produced using conventional printing processes. Also, a printed form which has been reproduced by photocopying or a similar process.

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### 1.4.3 Preprinted Pin-Fed Form

A printed form that has marginal perforations for use with automated and high-speed printing equipment.

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### 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.

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### 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.

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**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.

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**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, photo-graphics, photo-composition, etc.

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**1.4.8 Acceptable  
Reproduced Form**

A legible photocopy of an original form.

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**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.*

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**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.

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**1.4.11 Format**

The overall physical arrangement and general layout of a substitute form.

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**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.

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**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.

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**1.4.14 Item Caption**

The text on each line of a form, which identifies the data required.

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**1.4.15 Data Entry  
Field**

Designated areas for the entry of data such as dollar amounts, quantities, responses and checkboxes, etc.

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**1.4.16 Advance  
Draft**

A draft version of a new or revised form may be posted to the IRS Internet site for information purposes. Substitute forms may be submitted based on these advanced 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.

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## **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, as such, will be non-interruptive 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 during 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, e-mail, or phone contact and may include the return of unacceptable forms for re-submission of acceptable forms.
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## Chapter 2

### General Guidelines for Submissions and Approvals

#### Section 2.1 – General Specifications for Approval

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##### 2.1.1 Overview

If you produce any tax returns and 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 official 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.

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##### 2.1.2 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.

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##### 2.1.3 Example of Schedules That Must Be Submitted With the Return

Form 706, *United States Estate (and Generation-Skipping Transfer) Tax Return*, 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.

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##### 2.1.4 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.

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##### 2.1.5 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 impedes processing of the returns.

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#### Section 2.2 – Highlights of Permitted Changes and Requirements

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##### 2.2.1 Methods of Reproducing Internal Revenue Service Forms

Official versions are supplied by the IRS, such as those in the taxpayer's tax package, those printed in revenue procedures, and over-the-counter forms available at IRS and other governmental public offices or buildings. Forms are also available on CD-ROM, and on-line via the Internet.

There are methods of reproducing IRS printed tax forms suitable for use as substitute tax forms 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 require-

ment for a signature by itself does not prohibit a tax form from being properly computer-generated.

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## Section 2.3 – Vouchers

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### 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. 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.

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### 2.3.2 Scan Line Specifications

NNNNNNNN AA AAAA NN N NNNNNN NNN

*Item:* A                    B    C    D   E   F        G

- A. Social Security Number/Employer Identification Number (SSN/EIN) has 9 numeric spaces.
  - B. Check Digit has 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 Form:

- 1040 family – 30;
  - 940/940–EZ – 10;
  - 941 – 01;
  - 943 – 11;
  - 945 – 16; and
  - 2290 – 60.
- 

### 2.3.4 TIN Type

Type Number for:

- Form 1040 family – 0; and
  - Forms 940, 940–EZ, 941, 943, 945, and 2290 – 2.
- 

### 2.3.5 Voucher Size

The voucher size must be exactly 8.0" x 3.25" (Forms 1040–ES and 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.

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### 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.

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## Section 2.4 – Restrictions on Changes

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### 2.4.1 What You CANNOT Do to Forms Suitable for Substitute Tax Forms

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.

You cannot adjust any of the graphics on Forms 1040, 1040A, and 1040EZ (except in those areas specified in Chapter 5 of this revenue procedure) without prior approval from the IRS Substitute Forms Program 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.

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## Section 2.5 – Guidelines for Obtaining IRS Approval

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### 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 chapter. These forms, unless excepted by the revenue procedure, must be approved by the IRS before being filed.

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### 2.5.2 Conditional Approval Based on Advance 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 the posting of advance drafts of forms. This site can be reached in the “Tax Professionals” area at:

[www.irs.gov/bus\\_info/tax\\_pro/dftform.html](http://www.irs.gov/bus_info/tax_pro/dftform.html)

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.*

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### 2.5.3 Submission Procedures

Please follow these general guidelines when submitting substitute forms for approval.

- 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 Chapter 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 Program 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 (*e.g.*, Forms 3468, 4136, etc.) that can be used with more than one type of return (*e.g.*, 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.
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### 2.5.4 Approving Offices

Because no IRS offices except the ones specified in this procedure (per the chart in Section 1.2) are authorized to approve substitute forms, unnecessary delay may result if forms are sent elsewhere for approval. All forms submitted to any other office must be forwarded to the appropriate office for formal control and review. The Substitute Forms Program Unit may then coordinate the response with the program analyst responsible for the processing of that form. Such coordination may include allowing the analyst to officially approve the form. No IRS office is authorized to allow deviations from this revenue procedure.

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### 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 Program 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 the above reasons, you should submit forms without including any taxpayer information such as names, addresses, monetary amounts, etc.

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### **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.

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### **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 (Exhibit D) displayed in the back of this procedure or may be one of your own design. Please include your fax number on the checklist.

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### **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.

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### **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 94X 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.

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### **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, 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.

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### **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 does not have to be sent to the IRS and written approval is not required.
- However, the new substitute 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.
- It 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.

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### **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.

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### **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.

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### **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 (*e.g.*, IBM compatible vs. Macintosh) or different types of printers (*e.g.*, laser vs. inkjet), and these forms differ significantly in appearance, submit one copy for each type of system or printer.

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### **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 Program Unit, W:CAR:MP:FP:S:SP, will assign a unique source code to each firm that submits substitute paper forms for approval. This will be a permanent control number that should be used on every form created by a particular firm.

The source code consists of three alpha characters and:

- Should be printed at the bottom left margin area on the first page of every approved substitute paper form.
  - Should not be used on optically scanned (OCR) forms.
- 

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

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### **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.

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### **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. XXXX-XXXX** (Preferred) or **OMB # XXXX-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, page 1 of 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. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax...”

**Note:** *If the IRS instructions are not provided to users of your forms, the exact text of the Paperwork Reduction Act Notice (or Disclosure, Privacy Act, and Paperwork Reduction Act Notice) must be furnished separately or on the form.*

### 2.6.4 Finding the OMB number and Paperwork Reduction Act Notice

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

## Chapter 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 Chapter 4).

#### 3.1.2 Design

Each form must follow the design of the official form as to format arrangement, item caption, 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 (*e.g.*, state and local income taxes, on Schedule A of Form 1040).

#### 3.1.4 Vertical Alignment of Amount Fields

IF a form is to be...	THEN...
Manually prepared	<ul style="list-style-type: none"> <li>• 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.</li> <li>• The cents column must be at least 3/10" wide.</li> </ul>
Computer-generated	<ul style="list-style-type: none"> <li>• Vertically align the amount entry fields where possible.</li> <li>• Use one of the following amount formats:               <ul style="list-style-type: none"> <li>• 0,000,000.</li> <li>• 0,000,000.00</li> </ul> </li> </ul>

<b>IF a form is to be...</b>	<b>THEN...</b>
Computer-prepared	<ul style="list-style-type: none"> <li>You may remove the vertical line in the amount field that separates dollars from cents.</li> <li>Use one of the following amount formats: <ul style="list-style-type: none"> <li>0,000,000.</li> <li>0,000,000.00</li> </ul> </li> </ul>

### 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 Signature Area

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 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.

<b>IF the form is...</b>	<b>THEN the sequence is...</b>
1040	<ul style="list-style-type: none"> <li>Form 1040.</li> <li>Schedules and forms in sequence number order.</li> </ul>
Any other tax return (Form 1120, 1120S, 1065, 1041, etc.)	<ul style="list-style-type: none"> <li>The tax return.</li> <li>Directly associated schedules (Schedule D, etc.).</li> <li>Directly associated forms.</li> <li>Additional schedules in alphabetical order.</li> <li>Additional forms in numerical order.</li> </ul>

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 Paper Content

The paper must be:

- 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 Paper With Chemical Transfer Properties

There are several kinds of paper prohibited for substitute forms. These are:

- Carbon-bonded paper

- Chemical transfer paper except when the following specifications are met:
    - Each ply within the chemical transfer set of forms must be labeled.
    - 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, bold-face 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” x 11”). The thickness of the stock cannot be less than .003 inches.

---

## **Section 3.3 – Printing**

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### **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 (*i.e.*, 10 print characters per inch) or 12 pitch elite (*i.e.*, 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 substitute 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 return 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 the necessary entries on the form during processing.

- A ½-inch to ¼-inch margin must be maintained across the top, bottom, and both sides of all substitute forms.
  - The marginal, perforated strips containing the 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 return forms (*i.e.*, 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 return form (*i.e.*, 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

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### 3.5.1 Examples of Approved Formats From the Exhibits

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 and lower-case print fonts is acceptable in producing substitute forms.

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

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### 3.6.1 Filing Substitute Forms

To be acceptable for filing, a substitute return or 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, be 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, more accurate names/addresses and postal deliveries, and less manual review by IRS functions.

---

### 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
- 

## Chapter 4 Additional Resources

### Section 4.1 – Guidance From Other Revenue Procedures

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#### 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 94–79, IRS Publication 1355, *Requirements and Conditions for the Reproduction, Private Design, and Printing of Substitute Forms 1040–ES*.
  - Revenue Procedure 2002–53, IRS Publication 1141, *General Rules and Specifications for Substitute Forms W–2 and W–3*.
  - Revenue Procedure 2001–50, IRS Publication 1179, *General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, W–2G (and 1042–S)*.
  - Revenue Procedure 2001–40, IRS Publication 1187, *Specifications for Filing Form 1042–S, Foreign Person’s U.S. Source Income Subject to Withholding Electronically or Magnetically*.
  - Revenue Procedure 2002–34, IRS Publication 1220, *Specifications for Filing Forms 1098, 1099, 5498, and W–2G Electronically or Magnetically*.
  - Revenue Procedure 2002–51, IRS Publication 1223, *General Rules and Specifications for Substitute Forms W–2c and W–3c*.
- 

### Section 4.2 – Ordering Publications

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#### 4.2.1 Sources of Publications

The publications listed below are available either on the IRS Internet web site or may be ordered by calling 1–800–TAX–FORM (1–800–829–3676). Identify the requested document by IRS publication number:

- Pub. 1141, the revenue procedure on specifications for private printing for Forms W–2 and W–3.
  - Pub. 1167, the revenue procedure on substitute printed, computer-prepared, and computer-generated tax forms and schedules.
  - Pub. 1179, the revenue procedure on paper substitute information returns (Forms 1096, 1098, 1099, 5498, W–2G and 1042–S).
  - Pub. 1220, the revenue procedure on electronic or magnetic reporting for information returns (Forms 1098, 1099 series, 5498, and W–2G).
  - Pub. 1223, the revenue procedure on substitute Forms W–2c and W–3c.
  - Pub. 1239, *Specifications for Filing Form 8027, Employer’s Annual Information Return of Tip Income and Allocated Tips, Magnetically/Electronically*.
  - Pub. 1245, electronic and magnetic reporting for Forms W–4.
  - Pub. 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*. (This is an annual publication; tax year is subject to change).
  - Pub. 1345–A, *Filing Season Supplement For Authorized IRS e-file Providers*. This publication, printed in the late fall, supplements Publication 1345.
  - Pub. 1355, the revenue procedure on the requirements for substitute Form 1040–ES.
-

#### 4.2.2 Where To Order

If you are mailing your order, the address to use is determined by your location.

<b>IF you live in the...</b>	<b>THEN mail your order to...</b>
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

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### 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 Internet at [www.irs.gov](http://www.irs.gov). Forms can be downloaded in several file formats (PDF — Portable Document Format, PS — PostScript, and PCL — Printer Control Language). Those choosing to use PDF files for viewing on a personal computer can also download a free copy of the Adobe Acrobat Reader.

#### 4.3.2 Tax Fax

The most frequently requested tax forms, instructions, and other information are available through IRS 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 charges.

#### 4.3.3 Official Forms Release Schedule

The IRS web site 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 [www.irs.gov/taxpros/formsch.html](http://www.irs.gov/taxpros/formsch.html). The site will be updated weekly during peak periods and as necessary. 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 can be filled in electronically, then printed out for submission and saved for record keeping. Other products on the CD-ROM include the Internal Revenue Bulletins, Tax Supplements, and Internet resources for the 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. All products are presented in Adobe's Portable Document Format (PDF). In addition, some publications are provided in the Hyper Text Markup Language (HTML).

#### 4.4.2 System Requirements and How To Order the Federal Tax Forms CD-ROM

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 <http://www.irs.gov/cdorders> from NTIS, is \$22 (plus shipping and 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

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## Chapter 5 Requirements for Specific Tax Returns

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

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#### 5.1.1 Acceptable Forms

Tax return forms (such as Forms 1040, 1040A, and 1120) are forms that require a signature and establish tax liability. Computer-generated versions are acceptable under the following conditions:

- These substitute returns must be printed on plain white paper.
- Substitute returns and 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 return must be the same number of pages and contain the same line text as the official return.
- All substitute tax return forms must be submitted for approval prior to their original use. You do not need approval for a substitute tax return 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 return, the next year's return must be approved.*

---

#### 5.1.2 Prohibited Forms

The following are prohibited:

- Tax returns (e.g., Forms 1040, etc.) computer-generated on lined or color-barred paper.
  - Tax returns that differ from the official IRS forms in a manner that makes them not standard or processable.
- 

#### 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 only to 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.

---

#### 5.1.4 Other Changes Not Listed

All changes not listed in Sections 5.2 through 5.4 require approval from the IRS **before** the form may 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 Examples 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 return instructions.
  - When several amounts are summed together, the total should be rounded off after addition (*i.e.*, individual amounts should not be rounded off for computation purposes).
  - When printing money amounts, you must use one of the following ten-character 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 General**

No prior approval is needed for the following 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 contractions, 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 42 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 53 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.

---

**Chapter 6  
Format and Content of Substitute Returns**

**Section 6.1 – Acceptable Formats for Substitute Forms and Schedules**

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**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 schedule or form must follow the format of the official schedule or form 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 paragraph 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 references on the substitute return.

In addition, 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. (See example below.)

---

**6.1.4 Decimal Points**

A decimal point (*i.e.*, 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.

**Example:**

```

5    STATE & LOCAL INC.
      TAXES.....5. 495.00
6    REAL ESTATE
      TAXES.....6.
7    PERSONAL PROPERTY
      TAXES.....7. 198.00

```

or

5	STATE & LOCAL INC. TAXES.....(5) 495.00
6	REAL ESTATE TAXES.....(6)
7	PERSONAL PROPERTY TAXES.....(7) 198.00

---

**6.1.5 Multi-Page Forms**

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

---

**Section 6.2 – Additional Instructions for All Forms**

---

**6.2.1 Use of Your Own Internal Control Numbers and Identifying Symbols**

You may show computer-preparer 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 ½ 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 3½ inches from the left edge of the form.

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**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.

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**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.

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**6.2.4 Instructional Text on the Official Form**

Text on the official form, which is solely instructional (e.g., “Attach this schedule to Form 1040,” “See instructions,” etc.), may generally be omitted from the substitute form.

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**6.2.5 Mixing Forms on the Same Page Prohibited**

You may not show more than one schedule or form 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.

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**6.2.6 Identifying Substitutes**

Identify all computer-prepared substitutes clearly. Print the form designation ½ inch from the top margin and 1½ 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 ½ 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.

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## 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 preprints parentheses in negative data fields on many official forms. These parentheses should be retained or inserted on affected substitute forms.

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# Chapter 7 Miscellaneous Forms and Programs

## Section 7.1 – Paper Substitutes for Form 1042–S

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### 7.1.1 Paper Substitutes

Paper substitutes for Form 1042–S, *Foreign Person’s U.S. Source Income Subject to Withholding*, that totally conform to the specifications contained in this procedure may be privately printed without prior approval from the IRS. Proposed substitutes not conforming to these specifications must be submitted for consideration.

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### 7.1.2 Time Frame For Submission of Form 1042–S

The request should be submitted by November 15 of the year prior to the year the form is to be used. This is to allow the IRS adequate time to respond and the submitter adequate time to make any corrections. These requests should contain a copy of the proposed form, the need for the specific deviation(s), and the number of information returns to be printed.

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### 7.1.3 Revisions

Form 1042–S is subject to annual review and possible change. Withholding agents and form suppliers are cautioned against overstocking supplies of the privately printed substitutes.

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### 7.1.4 Obtaining Copies

Copies of the official form for the reporting year may be obtained from most IRS offices. The IRS provides only cut sheets (no carbon interleaves) of these forms. Continuous fan-fold/pin-fed forms are not provided.

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### 7.1.5 Instructions For Withholding Agents

Instructions for withholding agents:

- Only original copies may be filed with the IRS. Carbon copies and reproductions are not acceptable.
  - The term “Recipient’s U.S. TIN” for an individual means the Social Security Number (SSN) or IRS Individual Taxpayer Identification Number (ITIN), consisting of nine digits separated by hyphens as follows: 000–00–0000. For all other recipients, the term means Employer Identification Number (EIN) or Qualified Intermediary Employer Identification Number (QI-EIN). The EIN and QI-EIN consist of nine digits separated by a hyphen as follows: 00–0000000. The Taxpayer Identification Number (TIN) must be in one of these formats.
  - Withholding agents are requested to type or machine print whenever possible, provide quality data entries on the forms (that is, use black ribbon and insert data in the middle of blocks well separated from other printing and guidelines), and take other measures to guarantee a clear, sharp image. Withholding agents are not required, however, to acquire special equipment solely for the purpose of preparing these forms.
  - The “VOID,” “CORRECTED,” and “PRO-RATA BASIS REPORTING” boxes must be printed at the top center of the form under the title and checked, if applicable.
  - Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single form before they are filed with the Service. The dimensions are found below. Computer cards are acceptable provided they meet all requirements regarding layout, content, and size.
-

### 7.1.6 Substitute Forms Format Requirements

Property	Substitute Forms Format Requirements
Printing	Privately printed substitute Forms 1042-S must be exact replicas of the official forms with respect to layout and content. Only the dimensions of the substitute form may differ. The Government Printing Office (GPO) symbol must be deleted. The exact dimensions are found below.
Box Entries	Only one item of income may be represented on the copy submitted to the IRS (Copy A). Multiple income items may be used on copies provided to recipients only. All boxes appearing on the official form must be present on the substitute form, with appropriate captions.
Color and Quality of Ink	All printing must be in high quality non-gloss black ink. Bar codes should be free from picks and voids.
Typography	Type must be substantially identical in size and shape to corresponding type on the official form. All rules on the document are either 1 point (0.015") or 3 point (0.045"). Vertical rules must be parallel to the left edge of the document; horizontal rules must be parallel to the top edge.
Carbons	Carbonized forms or "spot carbons" are not permissible. Interleaved carbons, if used, must be of good quality to preclude smudging and should be black.
Assembly	If all five parts are present, the parts of the assembly shall be arranged from top to bottom as follows: Copy A (Original) "For Internal Revenue Service," Copies B, C, and D "For Recipient," and Copy E "For Withholding Agent."
Color Quality of Paper	<ul style="list-style-type: none"> <li>Paper For Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 x 22-500), plus or minus 5 percent; or offset book paper, 50 pound (basis 25 x 38-500). No optical brighteners may be added to the pulp or paper during manufacture. The paper must consist of principally bleach chemical wood pulp or recycled printed paper. It also must be suitably sized to accept ink without feathering.</li> <li>Copies B, C, D (for Recipient), and E (for Withholding Agent) are provided in the official assembly solely for the convenience of the withholding agent. Withholding agents may choose the format, design, color, and quality of the paper used for these copies.</li> </ul>
Dimensions	<ul style="list-style-type: none"> <li>The official form is 8 inches wide x 5½ inches deep, exclusive of a ½ inch snap stub on the left side of the form. The snap feature is not required on substitutes.</li> <li>The width of a substitute Copy A must be a minimum of 7 inches and a maximum of 8 inches, although adherence to the size of the official form is preferred. If the width of substitute Copy A is reduced from that of the official form, the width of each field on the substitute form must be reduced proportionately. The left margin must be ½ inch and free of all printing other than that shown on the official form.</li> <li>The depth of a substitute Copy A must be a minimum of 5⅙ inches and a maximum of 5½ inches.</li> </ul>
Other Copies	Copies B, C, and D must be furnished for the convenience of payees who must send a copy of the form with other federal and state returns they file. Copy E may be used as a withholding agent's record/copy.

## Section 7.2 – Specifications for Substitute Schedules K-1

### 7.2.1 Requirements for Schedules K-1 That Accompany Forms 1041, 1065, 1065-B, and 1120S

Prior approval is not 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) if they are exact copies of the official IRS schedules or contain only those lines that taxpayers are required to use. Schedules K-1 that accompany Form 1041, 1065, 1065-B, or 1120S must meet all of the following requirements.

- 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 items required for use by the recipient.
- The line items that are used must be in the same order and arrangement as those on the official form.
- Each recipient’s information must be on a separate sheet of paper. Therefore, all continuously-printed substitutes must be separated, by recipient, before filing with the IRS.
- The amount of each recipient’s share of each line 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.
- State or local tax-related information may not be included on the Schedules K–1 filed with the IRS.
- 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 substitute Schedules K–1 are filed that do not conform to the above specifications. In addition, the IRS may consider the Schedules K–1 as not processable and return Form 1041, 1065, 1065–B, or 1120S to the entity to be filed correctly.

### 7.2.2 Special Requirements for Recipient Copies of Schedules K–1

Increased standardization for reporting information is now required for recipient copies of substitute Schedules K–1 of Forms 1041, 1065, 1065–B, and 1120S. The more uniform visual standards are provided to increase compliance by allowing recipients 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:

- 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. Line numbers are to be shown in the same order as those on the official schedule.
- The Schedule K–1 must contain all items required for use by the recipient, but line items that are not required for the particular recipient may be omitted. If line items are omitted or skipped, the remaining line items must be labeled in the same manner and shown in the same order as they are on the official IRS schedule. The instructions to the schedule must clearly indicate that the number and order of the items relate to the official IRS schedule.
- The amount of each recipient’s share of each line 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 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 have been omitted because they are not required for use by a recipient, the related instructions may also 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 must fall within the following dimensions:
  - Minimum dimensions: 8.5” x 3.67”
  - Maximum dimensions: 8.5” x 11” (The international standard (A4) of 8.27” x 11.69” may be substituted for the maximum dimensions.)
- 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.
- Entity logos are permitted on substitute Schedules K–1 provided the placement of the logos does not interfere with the purpose of the schedules.
- State or local tax-related information may be included on a substitute Schedule 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 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.

## Section 7.3 – Procedures for Printing IRS Envelopes

### 7.3.1 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
Holtsville, NY	00501
Ogden, UT	84201
Fresno, CA	93888

### 7.3.2 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.

### 7.3.3 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

### 7.3.4 Guidelines for Having Envelopes Preprinted

You may use the preparer company names, addresses, and logos as long as you do not interfere with the clear areas. The government recommends that the envelope stock 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 5¾ 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.

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### **7.3.5 Envelopes/ZIP 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.

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## **Section 7.4 – Procedures for Substitute Forms 5471 and 5472**

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### **7.4.1 Forms 5471 and 5472**

This section covers instructions for producing substitutes for:

- Form 5471, *Information Return of U.S. Persons With Respect to Certain Foreign Corporations, and accompanying Schedules J, M, N, and O.*
  - Form 5472, *Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business.*
- 

### **7.4.2 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.

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### **7.4.3 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.

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### **7.4.4 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 our processing. Therefore, only those substitute forms that conform to, and do not deviate from, the corresponding official forms are acceptable.

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### **7.4.5 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 processing, 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.

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### **7.4.6 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 (8½" x 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 ¼ inch to ½ 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 (e.g., “Attach this schedule to Form 1120”, “See instructions”, etc.) may be omitted from the form.

#### 7.4.7 Filing Instructions

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

## Chapter 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 *e-file* program for individual income tax returns must submit a Form 8633, Application To Participate in the IRS *e-file* Program.

**Note:** For business returns, prospective participants must submit a Form 9041, Application For Electronic/Magnetic Media Filing of Business and Employee Benefit Plan Returns.

#### 8.1.3 Mailing Instructions

IF an application filed is...	THEN mail it to...
Form 8633 for 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
Form 8633 for 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
Form 9041 for Forms 940, 941, and 1065	Internal Revenue Service Austin Submission Processing Center Attn: EFU, Stop 6380 P.O. Box 1231 Austin, TX 78767

IF an application filed is...	THEN mail it to...
Form 9041 for Forms 1041	Internal Revenue Service Philadelphia Submission Processing Center Attn: DP 2720 11601 Roosevelt Blvd. Philadelphia, PA 19154

### 8.1.4 Obtaining the Taxpayer Signature

Form 8453, U. S. Individual Income Tax Declaration for an IRS *e-file* 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 non-electronic (paper) documents, such as Form 3115, Form 5713, Form 8283, Form 8332, and Form 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, Handbook for Electronic Filers of Individual Income Tax Returns.

### 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 Chapter 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

### 8.2.1 Effect on Other Documents

This revenue procedure supersedes Revenue Procedure 2001–45, 2001–37 I.R.B. 227.

# Exhibit A-1 (Preferred Format)

**SCHEDULES A&B**  
(Form 1040)

## Schedule A—Itemized Deductions

OMB No. 1545-0074

**2001**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.					
	1	Medical and dental expenses (see page A-2)	1			
	2	Enter amount from Form 1040, line 34, <u>2</u>	2			
	3	Multiply line 2 above by 7.5% (.075)	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4				
<b>Taxes You Paid</b> (See page A-2.)	5	State and local income taxes	5			
	6	Real estate taxes (see page A-2)	6			
	7	Personal property taxes	7			
	8	Other taxes. List type and amount ▶	8			
	9	Add lines 5 through 8	9			
<b>Interest You Paid</b> (See page A-3.)	10	Home mortgage interest and points reported to you on Form 1098	10			
	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 and show that person's name, identifying no., and address ▶	11			
	12	Points not reported to you on Form 1098. See page A-3 for special rules.	12			
	13	Investment interest. Attach Form 4952 if required. (See page A-3.)	13			
14	Add lines 10 through 13	14				
<b>Gifts to Charity</b> If you made a gift and got a benefit for it, see page A-4.	15	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15			
	16	Other than by cash or check. If any gift of \$250 or more, see page A-4. You <b>must</b> attach Form 8283 if over \$500	16			
	17	Carryover from prior year	17			
	18	Add lines 15 through 17	18			
<b>Casualty and Theft Losses</b>	19	Casualty or theft loss(es). Attach Form 4684. (See page A-5.)	19			
<b>Job Expenses and Most Other Miscellaneous Deductions</b> (See page A-5 for expenses to deduct here.)	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. You <b>must</b> attach Form 2106 or 2106-EZ if required. (See page A-5.) ▶	20			
	21	Tax preparation fees	21			
	22	Other expenses—investment, safe deposit box, etc. List type and amount ▶	22			
	23	Add lines 20 through 22	23			
	24	Enter amount from Form 1040, line 34, <u>24</u>	24			
	25	Multiply line 24 above by 2% (.02)	25			
26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26				
<b>Other Miscellaneous Deductions</b>	27	Other—from list on page A-6. List type and amount ▶	27			
<b>Total Itemized Deductions</b>	28	Is Form 1040, line 34, over \$132,950 (over \$66,475 if married filing separately)?				
		<input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 36. <input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See page A-6 for the amount to enter.				

# Exhibit A-2 (Acceptable Format)

**SCHEDULES A&B**  
**(Form 1040)**

## Schedule A—Itemized Deductions

OMB No. 1545-0074

**2001**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see page A-2) . . . . .	1		
	2	Enter amount from Form 1040, line 34, <u>2</u>	2		
	3	Multiply line 2 above by 7.5% (.075) . . . . .	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		4	
<b>Taxes You Paid</b> (See page A-2.)	5	State and local income taxes . . . . .	5		
	6	Real estate taxes . . . . .	6		
	7	Personal property taxes . . . . .	7		
	8	Other taxes. List type and amount ▶ . . . . .	8		
	9	Add lines 5 through 8 . . . . .	9		9
<b>Interest You Paid</b> (See page A-3.)	10	Home mortgage interest and points reported to you on Form 1098	10		
	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 and show that person's name, identifying no., and address ▶ . . . . .	11		
	12	Points not reported to you on Form 1098. See page A-3 for special rules . . . . .	12		
	13	Investment interest. Attach Form 4952 if required. (See page A-3.) . . . . .	13		
14	Add lines 10 through 13 . . . . .	14		14	
<b>Gifts to Charity</b> If you made a gift and got a benefit for it, see page A-4.	15	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4 . . . . .	15		
	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		
	17	Carryover from prior year . . . . .	17		
	18	Add lines 15 through 17 . . . . .	18		18
<b>Casualty and Theft Losses</b>	19	Casualty or theft loss(es). Attach Form 4684. (See page A-5.) . . . . .	19		19
<b>Job Expenses and Most Other Misc. Deductions</b> (See page A-5 for expenses to deduct here.)	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See page A-5.) ▶ . . . . .	20		
	21	Tax preparation fees . . . . .	21		
	22	Other expenses—investment, safe deposit box, etc. List type and amount ▶ . . . . .	22		
	23	Add lines 20 through 22 . . . . .	23		
	24	Enter amount from Form 1040, line 34, <u>24</u>	24		
	25	Multiply line 24 above by 2% (.02) . . . . .	25		
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26		26
<b>Other Misc. Deductions</b>	27	Other—from list on page A-6. List type and amount ▶ . . . . .	27		27
<b>Total Itemized Deductions</b>	28	is Form 1040, line 34, over \$132,950 (over \$66,475 if married filing separately)?			
		<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 36. ▶		28	
	<input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter.				

# Exhibit B-1 (Preferred Format)

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side

Your social security number

## Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

### Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

**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 form.

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	
1	
2	
3	
4	

2 Add the amounts on line 1 . . . . .

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. You must attach Form 8815 . . . . .

4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ►

**Note.** If line 4 is over \$400, you must complete Part III.

### Part II Ordinary Dividends

(See page B-1 and the instructions for Form 1040, line 9.)

**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 List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13 ►

Amount	
5	
6	

6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9 ►

**Note.** If line 6 is over \$400, you must complete Part III.

### Part III Foreign Accounts and Trusts

(See page B-2.)

You must complete this part if you (a) had over \$400 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

7a At any time during 2001, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1 . . . . .

b If "Yes," enter the name of the foreign country ►

8 During 2001, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2 . . . . .

Yes	No



# Exhibit C-1 (Preferred Format)

Form **2106-EZ**

## Unreimbursed Employee Business Expenses

OMB No. 1545-1441

**2001**

Attachment  
Sequence No. **54A**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040.

Your name	Occupation in which you incurred expenses	Social security number
-----------	---	------------------------

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

- You are an employee deducting expenses attributable to your job.
- 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 2001.

**Caution:** You can use the standard mileage rate for 2001 **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.

**Part I Figure Your Expenses**

1 Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 34½¢ (.345) . . . . .	<b>1</b>		
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .	<b>2</b>		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	<b>3</b>		
4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment	<b>4</b>		
5 Meals and entertainment expenses: \$ _____ x 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses by 60% (.60) instead of 50%. For details, see instructions.) . . . . .	<b>5</b>		
6 <b>Total expenses.</b> Add lines 1 through 5. Enter here and on line 20 of Schedule A (Form 1040). (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.) . . . . .	<b>6</b>		

**Part II Information on Your Vehicle.** Complete this part **only** if you are claiming vehicle expense 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 2001, enter the number of miles you used your vehicle for:  
a 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  No

# Exhibit C-2 (Acceptable Format)

Form **2106-EZ**

## Unreimbursed Employee Business Expenses

OMB No. 1545-1441

**2001**

Attachment  
Sequence No. **54A**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040.

Your name	Occupation in which you incurred expenses	Social security number
-----------	---	------------------------

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

- You are an employee deducting expenses attributable to your job.
- 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 2001.

**Caution:** You can use the standard mileage rate for 2001 **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.

**Part I Figure Your Expenses**

1 Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 34½% (.345) . . . . .	<b>1</b>	
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .	<b>2</b>	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	<b>3</b>	
4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment	<b>4</b>	
5 Meals and entertainment expenses: \$ _____ x 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses by 60% (.60) instead of 50%. For details, see instructions.) . . . . .	<b>5</b>	
6 <b>Total expenses.</b> Add lines 1 thru 5. Enter here & on line 20 of Schedule A (Form 1040). (Fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See instructions for special rules on where to enter this amt.) . . . . .	<b>6</b>	

**Part II Information on Your Vehicle.** Complete this part **only** if you are claiming vehicle expense 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 2001, enter the number of miles you used your vehicle for:	
a Business _____ b Commuting _____ c Other _____	
9 Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
10 Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
11a Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
b If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No



## Exhibit E — List of Forms Referred to in the Revenue Procedure

Form	Title	Section
706	United States Estate (and Generation-Skipping Transfer) Tax Return	2.1
720	Quarterly Federal Excise Tax Return	2.5; 8.1
940	Employer's Annual Federal Unemployment Tax (FUTA) Return	2.3; 3.4; 6.2; 7.3; 8.1
940-EZ	Employer's Annual Federal Unemployment Tax (FUTA) Return	2.3
941	Employer's Quarterly Federal Tax Return	2.3; 3.4; 6.2; 7.3; 8.1
941-V	Form 941 Payment Voucher	2.3
943	Employer's Annual Tax Return for Agricultural Employees	2.3; 7.3
943-V	Form 943 Payment Voucher	2.3
945	Annual Return of Withheld Federal Income Tax	2.3
945-V	Form 945 Payment Voucher	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; 7.3; 8.1
1040-ES	Estimated Tax for Individuals	1.1; 2.3; 3.2; 4.1; 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; 7.3; 8.1
1040EZ	Income Tax Return for Single and Joint Filers With No Dependents	2.4; 3.1; 3.4; 7.3; 8.1
1040-NR	U.S. Nonresident Alien Income Tax Return	8.1
1040-V	Form 1040 Payment Voucher	2.3
1041	U.S. Income Tax Return for Estates and Trusts	1.3; 2.5; 3.1; 7.2; 8.1
1041-ES	Estimated Income Tax for Estates and Trusts	1.1; 2.3; 3.2
1042-S	Foreign Person's U.S. Source Income Subject to Withholding	1.2; 4.1; 4.2; 7.1
1065	U.S. Partnership Return of Income	1.3; 2.5; 3.1; 7.2; 7.3; 8.1
1065-B	U.S. Return of Income for Electing Large Partnerships	1.3; 7.2
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; 7.3; 7.4
1120-S	U.S. Income Tax Return for an S Corporation	1.3; 3.1; 7.2; 7.3
2106-EZ	Unreimbursed Employee Business Expenses	6.1
2290	Heavy Vehicle Use Tax Return	2.3; 7.3
3468	Investment Credit	2.5
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	7.4
5472	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	7.4
5498	Individual Retirement Arrangement Information	1.1; 1.2; 4.1; 4.2
5500	Annual Return/Report of Employee Benefit Plan	1.1; 1.2; 1.3
5500-EZ	Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan	1.1; 1.2; 1.3
8453	U.S. Individual Income Tax Declaration for an IRS e-file Return	8.1
8453-NR	U.S. Nonresident Alien Income Tax Declaration for Magnetic Media Filing	8.1

<u>Form</u>	<u>Title</u>	<u>Section</u>
8453-OL	U.S. Individual Income Tax Declaration for an 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
9041	Application for Electronic/Magnetic Media Filing of Business and Employee Benefit Plan Returns	8.1
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 Income 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