

Publication 1045

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Department
of the
Treasury

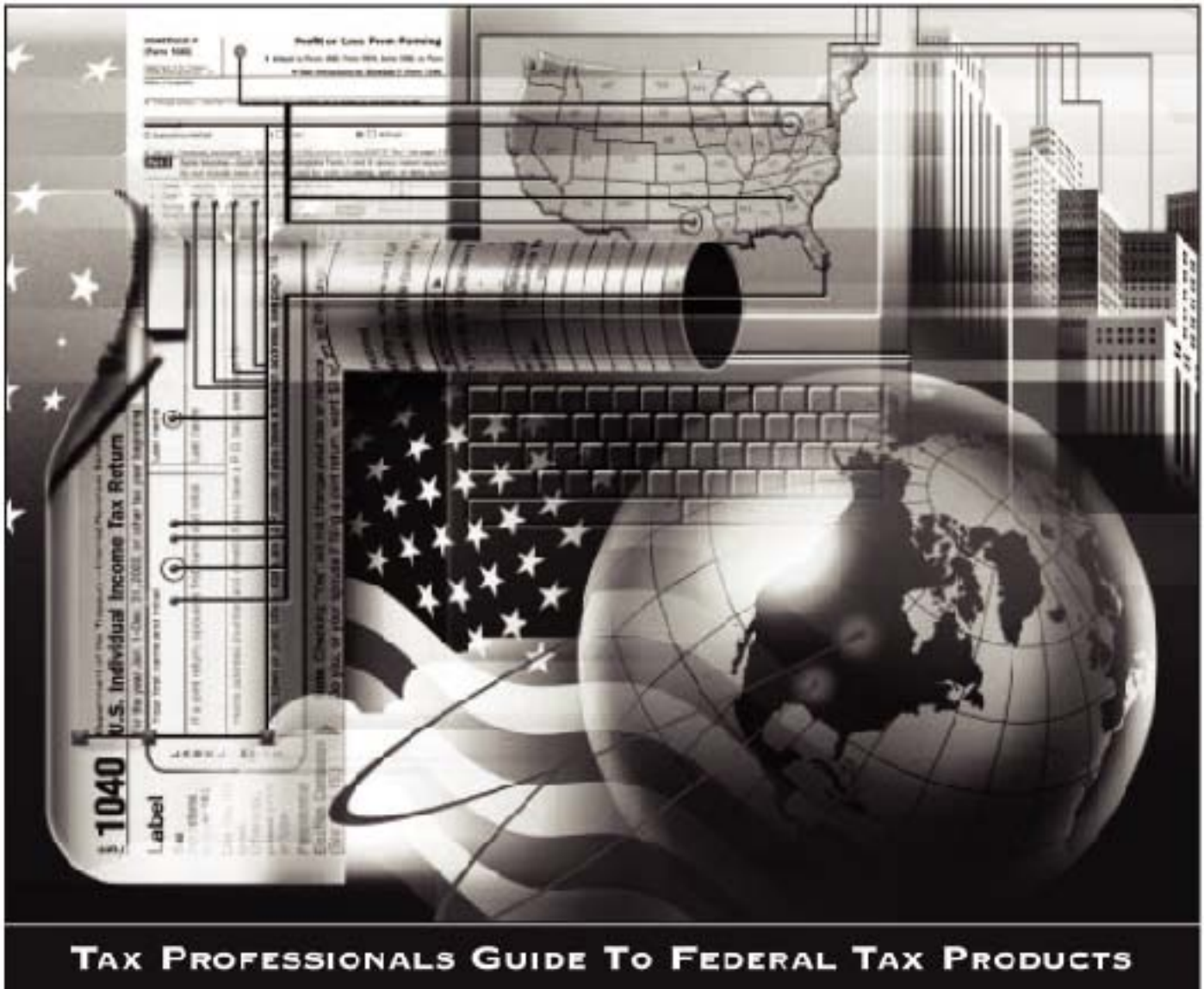
Internal
Revenue
Service

Tax Professionals Guide To 2004 Federal Tax Products



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IRS e-file Benefits for:

Tax Professionals

- Increase customer satisfaction and loyalty
- Expand ability to grow customer base
- Improve business efficiency
- Reduce operating costs, such as paper, printer upkeep and postage
- Decrease re-entry of customer information from year to year
- Enhance accuracy and have immediate opportunities to correct mistakes
- Minimize chances of lost or late returns

Customers

- Receive faster refunds – in as little as 10 days with Direct Deposit
- Integrated electronic payment options – pay by electronic funds withdrawal (direct debit) or credit card
- Get an extension by phone in less than ten minutes – (toll-free) 1-888-796-1074
- Enhance peace of mind that taxes are completed and correct

IRS e-file offers accurate, safe and fast alternatives to filing on paper. There is simply no better way to file your clients' tax returns. In Filing Season 2004, over 42 million taxpayers chose tax practitioners to *e-file* their tax returns – an increase of 16% from the previous year. Ask your software developer/provider about enabling your tax software program to take advantage of all the benefits IRS *e-file* has to offer you and your clients.

IRS e-file provides added value to your client services:

- Decrease material costs by virtue of a nearly paperless system
- Reduce chances of lost returns or late filings
- Offer faster refunds – electronically deposited in customers' bank accounts in as little as 10 days
- Integrated electronic payment options – file early and schedule a free electronic funds withdrawal (direct debit) from an authorized bank account as late as April 15 or pay by credit card
- Boast a 99 percent accuracy rate for individual returns because IRS electronically checks for errors and other missing information
- Offer quick electronic confirmation and receive proof of filing within 48 hours of sending your client's return to the IRS.

Tap Into a Growing Market and become an Authorized IRS *e-file* Provider. How can you participate? You'll need to apply to be an Authorized IRS *e-file* Provider. You can apply online or obtain Publication 3112, *IRS e-file Application Package*, at www.irs.gov. Applications and assistance are available year round by calling toll-free 1-866-255-0654. Once you are approved as an Authorized IRS *e-file* Provider, take advantage of expanding your business model by filing your clients' business tax returns electronically.

For full details, visit www.irs.gov (keyword: ERO)



Electronic Federal Tax Payment System (EFTPS) offers another way to pay your Federal taxes all year round, regardless of how you file your tax returns. It's free and available to all business and individual taxpayers. In fact, it's also recommended for Form 1040ES, Estimated Tax for Individuals, and Installment Agreement payments.

**For more information or to enroll, visit www.EFTPS.gov
Or call EFTPS Customer Service at 800-555-4477**

Getting Ready To Use IRS *e-file*



Before you begin *e-filing*...

- **Choose** the Authorized IRS *e-file* Provider option(s) that is best for you. You can be an Electronic Return Originator, Intermediate Service Provider, Transmitter or Software Developer.
- **Complete** your application online or obtain Publication 3112, *IRS e-file Application Package*, at www.irs.gov/efile.
- **Pass** a suitability background check.
- **Receive** an acceptance letter after your application is processed and the principals of your firm and responsible officials have passed suitability.
- **Read** Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*, which contains Revenue Procedure 2000-31 and other official guidance.
- **Choose** a software company that supports IRS *e-file* and state *e-file* for each state where your clients have filing requirements.
- **Review** Publication 1345A, *Filing Season Supplement*, mailed to all *e-file* providers each January, contains current tax year enhancements and changes to procedures.
- **Prepare** your client files to incorporate *e-file* signature documents.
- **Develop** good habits by perform periodic backups of your database throughout the filing season to minimize any potential loss of client data.

Once you are an Authorized IRS *e-file* Provider...

- **Use** available e-services offerings. Check www.irs.gov/efile for elite e-services such as Disclosure Authorization, Electronic Account Resolution and Transcript Delivery offered as an incentive for *e-filing* 100 or more of your clients' accepted individual income tax returns.

IRS *e-file* is for your clients' individual and business filing needs

- **Form 1040** – Individual Income Tax Returns
- **Forms 940 & 941** – Employment Taxes
- **Filing Information Returns Electronically (FIRE)** for 1099s, 1098s, etc.
- **Form 1065** – Partnership Returns
- **Forms 1120/1120S** – Corporate Returns
- **Form 1041**- Estates & Trusts
- **Forms 990/990EZ** – Exempt Organizations

Resources:

- www.irs.gov/efile
Type IRS Keyword: ERO
- **QuickAlerts**
- www.EFTPS.gov
- **IRS *e-file* Application and Suitability Help Desk**
866-255-0654 (toll-free)
- **IRS e-Help Desk**
866-255-0654 (toll-free)
Offers assistance in resolving return issues.
- **IRS Publication 1345**
- **IRS Publication 1345A**
- **Your software company**
- **IRS Nationwide Tax Forums**
held annually during the summer. Visit www.irs.gov and type IRS Keyword: **tax forum**

Preparers

“WHERE TO FILE 2004 TAXES”

FOR FORM 1040

THEN use this address if you are filing a client's return and:

**Are not enclosing a payment,
use this address:**

**Are enclosing a payment,
use this address****

If your client lives in...

(Note: the first line of the address should be: Internal Revenue Service)

Alabama, Florida, Georgia, Mississippi,
North Carolina, Rhode Island, South
Carolina, West Virginia

Atlanta, GA
39901-0002

P.O. Box 105017
Atlanta, GA 30348-5017

Maine, Massachusetts, New
Hampshire, New York, Vermont

Andover, MA
05501-0002

P.O. Box 37002
Hartford, CT 06176-0002

District of Columbia, Maryland,
New Jersey, Pennsylvania

Philadelphia, PA
19255-0002

P.O. Box 80101
Cincinnati, OH 45280-0001

Arkansas, Colorado, Kentucky,
Louisiana, New Mexico, Oklahoma,
Tennessee, Texas

Austin, TX
73301-0002

P.O. Box 660308
Dallas, TX 75266-0308

Alaska, Arizona, California, Hawaii,
Idaho, Montana, Nevada, Oregon,
Utah, Virginia, Washington, Wyoming

Fresno, CA
93888-0002

P.O. Box 7704
San Francisco, CA 94120-7704

Connecticut, Delaware, Illinois, Indiana,
Iowa, Kansas, Michigan, Minnesota,
Missouri, Nebraska, North Dakota,
South Dakota, Wisconsin

Kansas City, MO
64999-0002

P.O. Box 970011
St. Louis, MO 63197-0011

Ohio

Memphis, TN
37501-0002

P.O. Box 105093
Atlanta, GA 30348-5093

All APO and FPO addresses, American
Samoa, nonpermanent residents of Guam
or the Virgin Islands*, Puerto Rico (*or if
excluding foreign income under Internal
Revenue Code section 933*), dual status alien,
a foreign country: U.S. citizens and those filing
Form 2555, 2555-EZ, or 4563

Philadelphia, PA
19255-0215

P.O. Box 80111
Cincinnati, OH 45280-0011

* Permanent residents of Guam should use: Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802

** The addresses listed in this column are different from the addresses listed on the back of the tax booklets. You must use the addresses in this column if you are a preparer.

Note for Form 1040A and 1040EZ returns:

- ◆ If you are filing a client's **Form 1040A** or **1040EZ** and **are enclosing a payment**, you will also use the addresses shown in the last column above.
- ◆ If you are filing a client's **Form 1040A** and **are not enclosing a payment**, you will also use the addresses shown in the middle column except the +4 ZIP Code extension will be -0015 instead of -0002 (the Philadelphia +4 ZIP code extension remains -0215).
- ◆ If you are filing a client's **Form 1040EZ** and **are not enclosing a payment**, you will also use the addresses shown in the middle column except the +4 ZIP Code extension will be -0014 instead of -0002 (the Philadelphia +4 ZIP code extension remains -0215).

Introduction

“Providing America’s taxpayers top quality service by helping them understand and meet their tax responsibilities...”

—from the IRS Mission Statement

In recognizing the important role tax professionals play in the federal tax system and the Service’s ability to accomplish its mission, each filing season the IRS offers various products to assist our partners in serving their clients. This guide identifies the tax materials available to tax professionals for the upcoming filing season and how, when, and where they can be acquired. It also covers employer forms, prior year products, and how to obtain free and for sale products and electronic information.

Forms and Instructions (Package X)

Tax professionals interested in a compilation of the most frequently requested business and individual forms and instructions can order Package X electronically at www.irs.gov/taxpros/page/0,,id=9993,00.html. (Only *current* participants can use this method by using their account number shown on the mailing label of Publication 1045.)

If you are a new participant in the program, you must submit a paper **Form 3975, Tax Professionals Annual Mailing List Application and Order Blank**, to the nearest IRS Area Distribution Center as listed on the form. Form 3975 can be found in this publication or downloaded at www.irs.gov. Package X recipients who **do not** submit (either electronically or via mail) a Form 3975 will be removed from the Program and will no longer receive Package X. Form 3975 should be submitted by only one representative for each firm.

Package X Availability

If we receive your order for Package X early, you will receive Volume 1 in December and Volume 2 in January. Orders for Package X received after early November will be processed for shipment on a weekly basis. Volume 1 weekly shipments are scheduled to start in December and Volume 2 weekly shipments are scheduled to start in January. **These time frames may change due to late tax law changes or other delays.** Please allow approximately 7 to 10 days for delivery based on the date your order was received by our processing centers.

Product and Filing Season Information

The Service is changing to meet the demands of our changing economy. This section highlights some of the tools used to communicate product and filing season information to our partners in the tax professional community.

Small Business CD-ROM

The Small Business Resource Guide CD-ROM for 2004 has a new look and enhanced navigation features to assist with your search efforts. This year we have included “drop-down” menus that allow you to see the topics in each of the sections. You will also find a listing of CD related topics on the back panel of the cover. This interactive CD highlights all of the new tax law changes for 2004. It also includes all the business tax forms, instructions and publications to successfully manage a business. In addition, the CD provides a wide variety of web links to various government agencies, business associations and IRS organizations. The subscription option feature is your opportunity to join the SB/SE Mail List to receive valuable information that impacts the small business owners. Additionally, the CD now has links to the online “Rate the Product” feature and product update information, both available on the SB Homepage at www.irs.gov/smallbiz.

Virtual Small Business Workshop CD-ROM

The Virtual Small Business Workshop CD ROM, **Publication 3700**, was designed as an alternative to face-to-face workshops for self-employed, small business owners and start-up businesses.

It features experienced Internal Revenue Service instructors discussing six general business topics. In addition, there is a question and answer session after each presentation. The CD-ROM incorporates audio, video, Power Point presentations and contains a feedback mechanism to email comments.

Order a free copy at www.irs.gov/smallbiz.

Free Promotional Materials and EITC Guidelines

Find out the latest on the Earned Income Tax Credit. Order your free EITC Tax Professional Guide. You will obtain useful information on due diligence requirements, answers to frequently asked questions, and more. Also inside the guide, you will find out how to order free EITC promotional materials such as posters and brochures to display in your office or provide to your clients. Call 1-800-829-3676 and ask for **Publication 3107E**, EITC Tax Professional Guide. Or you may want to visit our online toolkit designed especially for tax preparers at www.eitcfortaxpreparers.com. At the IRS, we are committed to providing you with the tools you need to prepare accurate and complete EITC tax returns for your clients.

Visit the Tax Professional Page on irs.gov

Visit the Tax Professionals page on the IRS Digital Daily at www.irs.gov for the latest news of interest to tax professionals. Just click on "Tax Professionals" under "Contents" on the left-hand side of the irs.gov home page. There you'll find:

- Information on income tax issues, state laws, court opinions, and links to related government sites;
- Drafts of most major tax forms before they are officially released;
- The latest information and tools for veteran and newly authorized IRS *e-file* providers;
- Announcements about upcoming events of interest to tax professionals; and
- All the latest on services available to help you assist your clients.

Who Do You Call — For Product Service and Support

Package X 1-800-829-3676

To help us assist you better, current participants, please have your account number ready. Your account number appears above your name on the address label on the back of this publication.

Electronic Products 703-487-4608

For technical support with Publication 1796 or TaxFax Services.

For GPO Sale Products 202-512-1800

For assistance with Publications 17, 334, 1132, 1194, 1194B, or other products ordered from the Superintendent of Documents.

For Ordering Products On-Line

IRS On-Line Ordering (Package X):
www.irs.gov/taxpros/page/0,,id=9993,00.html

NTIS On-Line Ordering (Publication 1796):
www.irs.gov/cdorders

GPO On-Line Ordering (Other Tax Products):
<http://bookstore.gpo.gov/irs>

Employer Tax Forms — Withholding and Reporting

The Service provides tax professionals unlimited quantities of employer tax materials. These products, which include Forms W-2, W-3, 1096, 1099 series, etc., can be ordered by using **Form 7018-A, Employer's Order Blank for 2005 Forms**, which will be included in Volume 1 of Package X or can be downloaded at www.irs.gov.

Reference Products — Forms, Publications, and Instructions

The Service's home page at www.irs.gov is the most comprehensive source of current year tax forms, publications, and instructions. The products below are electronic and paper sources of compiled forms, instructions, and publications that can be ordered using information in this publication.

Publication 1796,
Federal Tax Products on CD-ROM
(see page 11)
2 releases — **\$22.00** (plus \$5.00 handling fee)

Publication 1132,
*Reproducible Federal Tax Forms
and Instructions* (see page 9)
2 volume set — **\$66.00**

Publication 1194,
Taxpayer Information Publications (see page 9)
2 volume set — **\$66.00**

Publication 1194B,
Business Taxpayer Information Publications
(see page 9)
2 volume set — **\$66.00**

Package X,
*Reference Copies of Federal Tax Forms
and Instructions* (see page 7)
2 volume set — **NO charge**

Tax Guides — Individual and Business

The Service publishes various tax guides to assist America's taxpayers in understanding and meeting their tax responsibilities. The two most frequently requested guides listed below can be ordered from the Superintendent of Documents, U.S. Government Printing Office at <http://bookstore.gpo.gov/irs> or by using the enclosed order blank.

Publication 17,
Your Federal Income Tax (see page 9)
single copy — **\$43.00**

Publication 334,
Tax Guide for Small Business (see page 9)
single copy — **\$9.50**

Tax Professionals Annual Mailing List Application and Order Blank

► For Privacy Act and Paperwork Reduction Notice, see back of this form.



To expedite delivery, please transmit or mail your order (Form 3975) within ten (10) working days of receipt of this form.



Current participants can submit order (Form 3975) on-line at www.irs.gov/taxpros/page/0,,id=9993,00.html

Section A—Address and Account Number

First time participant, skip to Section B.

Current participant, attach peel-off label (from back cover) here or indicate your account number. Make corrections in Section D only.

Account Number

Section B—Daytime Telephone Number

This will help us to get in touch with you if we have questions about your order.

-

Section C—Number of Tax Professionals in your firm.

Section D—Complete this section if name and address are different from the mailing label, or you are a New Applicant. Please indicate your postal mailing address.

First name

Last name

Firm/Company

Apt. or Suite #

Street address

City or town

State or Province ZIP code (left justified)

Foreign Country

Foreign Zip Code

Section E—Job Code

Check appropriate category that best describes your principal occupation or business. (Check ONLY ONE.)

- 1 Association 3 Banker 5 Accountant 7 Preparer of tax returns 9 Other
 2 Attorney 4 CPA 6 Enrolled agent 8 Electronic filer "only"

Section F— Request for Package X, Volumes 1 and 2

Limit: 1 copy per Tax Professional in firm/company.

TO ORDER: Indicate the quantity needed in the box provided. If ordering more than 20 copies, please order in increments of 5.



Mail your Form 3975 to the nearest IRS Area Distribution Center

Western part of the U.S.	Western Area Distribution Center Rancho Cordova, CA 95743-0001
Central part of the U.S.	Central Area Distribution Center P.O. Box 8909 Bloomington, IL 61702-8909
Eastern part of the U.S. and foreign addresses:	Eastern Area Distribution Center P.O. Box 27322 Richmond, VA 23261-7322

Catalog Number	Package X	Title	Quantity
10232I	Volume 1	Reference Copies of Federal Tax Forms and Instructions	
63514Z	Volume 2		

Responsibilities of Return Preparers

The importance of the role of income tax preparers is recognized in the Internal Revenue Code, which contains provisions that regulate conduct. These provisions include civil tax penalties that can be imposed on return preparers who:

1. Fail to meet disclosure requirements and certain administrative actions,
2. Engage in certain prohibited practices, or
3. Understate a taxpayer's tax liability on any return or claim for refund.

For more information, see **Pub. 947**, *Practice Before the IRS and Power of Attorney*; **Circular 230**, *Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers before the IRS*; IRS Notice 90-20, 1990-1 C.B. 328; Rev. Proc. 95-95, 1995-2 C.B. 457, IRS Sections 6060, 6109, 6662, 6694, 6695, and 7216; and related income tax regulations.

Privacy Act and Paperwork Reduction Act Notice. — The Privacy Act and the Paperwork Reduction Act require that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

As a member of the Tax Professional's Program, your response is voluntary to obtain a benefit: the tax items and tax information offered via this distribution program. If you do not submit the requested information, we may not honor your application to maintain your participation in the Tax Professional's Program.

You are not required to provide information requested on a form that is subject to the Paperwork Reduction Act **unless** the form displays a valid OMB control number.

Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete Form 3975 will vary depending on individual circumstances. The estimated average time is 3 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to:

Tax Products Coordinating Committee
SE:W:CAR:MP:T:T:SP
1111 Constitution Ave. NW
Washington, DC 20224

DO NOT send order blanks to this address. See the front of this form, Form 3442, and the NTIS order form for specific mailing addresses.

Customer Name _____
 Company _____
 Attention _____
 Street Address _____
 City, State, Zip _____
 Foreign City _____
 Country _____

SHIP TO: (If other than address at left.)

Day Phone () _____ E-Mail _____ Customer purchase order (optional) _____

Section I

Qty.	Stock Number	2004 IRS Publication Number	Price Each	Total Price
	048-204-00019-8	Publication 17 (single copy)	43.00	
	048-204-00020-1	Publication 334 (single copy)	9.50	
	048-204-00021-0	Publication 583 (single copy)	4.75	

Qty.	Stock Number	2004 IRS Publication Number	Price Each	Total Price
	648-204-00001-9	Publication 1132	\$66.00	
	648-204-00002-7	Publication 1194	66.00	
	648-204-00003-5	Publication 1194 B	66.00	
	648-204-00004-3	Publication 1796 CD-ROM	27.00*	

Total for Section I

** Save \$5 when you order the Federal Tax Forms CD-ROM via the Web. Go to bookstore.gpo.gov/irs and pay only \$22 for your CD. Low price includes regular shipping and handling.*

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	048-204-00002-3	1040 Schedule A & B	30.00	
	048-204-00003-1	1040 Schedule C	30.00	
	048-204-00004-0	1040 Schedule D	30.00	
	048-204-00005-8	1040 Schedule E	30.00	
	048-204-00006-6	1040 Schedule EIC	30.00	
	048-204-00007-4	1040 Schedule F	30.00	
	048-204-00008-2	1040 Schedule SE	30.00	
	048-204-00009-1	1040A	26.00	

Number of packages	Stock Number	2004 IRS Tax Form Number	Price per 100	Total Price
	048-204-00010-4	1040 ES (OTC)	66.00	
	048-204-00011-2	1040 EZ	26.00	
	048-204-00012-1	1041	55.00	
	048-204-00013-9	1065	51.00	
	048-204-00014-7	1065 Schedule K-1	30.00	
	048-204-00015-5	1120	51.00	
	048-204-00016-3	2106	30.00	
	048-204-00017-1	4562	30.00	
	048-204-00018-0	4797	30.00	

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Total for Section II	
Subtotal	
International orders add 40%	
Total cost of order	\$

 (Authorizing signature) 07/04

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Phone orders: (866) 512-1800 (Toll free)
 (202) 512-1800 (DC area)
Fax orders: (202) 512-2250
Online orders: <http://bookstore.gpo.gov/irs>
Mail orders: Superintendent of Documents
 PO Box 371954
 Pittsburgh PA 15250-7954

Ordering Federal Tax Forms and Official IRS Publications from the Superintendent of Documents

High usage IRS Federal tax forms and official publications are available for sale from the Superintendent of Documents, U.S. Government Printing Office. To order, use the appropriate Superintendent of Documents Order Form (Form 3442). Orders, including payment, should be mailed to:

Superintendent of Documents
PO Box 371954
Pittsburgh PA 15250-7954

Payment may be made by check or money order payable to Superintendent of Documents, or by VISA, MasterCard, Discover/NOVUS, American Express or SOD Deposit Account.

Orders by VISA, MasterCard, Discover/NOVUS, American Express or SOD Deposit Account may also be made by phone toll free (866) 512-1800, DC area (202) 512-1800, by fax (202) 512-2250, and online at <http://bookstore.gpo.gov/irs>. Federal Express delivery available for phone orders only after February 1, 2005.

Special offer! Save \$5 when you order the *Federal Tax Forms CD-ROM (Pub. 1796)* via the Web. Go to bookstore.gpo.gov/irs and pay only \$22 for your CD. Low price includes regular shipping and handling.

Forms

High usage Federal tax forms are sold in packages of 100 only.

Publications

- | | |
|--------------------|--|
| Publication 17 | Your Federal Income Tax (For Individuals) can help you prepare your tax return by taking you through each part of the tax return. |
| Publication 334 | Tax Guide for Small Business for Individuals Who Use Schedule C or C-EZ in doing their returns. |
| Publication 583 | Starting a Business and Keeping Tax Records explains information for business taxpayers. |
| Publication 1132 | Reproducible Federal Tax Forms and Instructions contains frequently requested forms, instructions, tax tables and other important tax materials. Printed on high quality paper and punched to fit a three-ring binder. |
| Publication 1194 | Taxpayer Information Publications contains IRS publications most frequently requested by individuals. |
| Publication 1194 B | Business Taxpayer Information Publications contains IRS publications most frequently requested by businesses. |

International Orders

A 40 percent surcharge of the domestic price is added on all items shipped to a foreign address. International orders must be accompanied by payment in U.S. dollars, either in the form of a check drawn on a bank located in the U.S. or Canada, as a UNESCO coupon or International Postal Money Order payable to Superintendent of Documents.

2004 IRS FEDERAL TAX PRODUCTS CD-ROM

Order Online at www.irs.gov/cdorders

U.S. DEPARTMENT OF COMMERCE
TECHNOLOGY ADMINISTRATION
NATIONAL TECHNICAL INFORMATION SERVICE

PUB 1796 ORDER FORM



NTIS Web Site — <http://www.ntis.gov>

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STREET ADDRESS		
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PROVINCE / TERRITORY	INTERNATIONAL POSTAL CODE	
COUNTRY		
PHONE NUMBER () ()	FAX NUMBER () ()	
CONTACT NAME	INTERNET E-MAIL ADDRESS	

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NOTE: This annual subscription product is charged as orders are placed. The CD-ROM will be shipped as soon as it is available.

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8:00 a.m. - 6:00 p.m. Eastern Time, M – F.
Sales Desk: 1-877-CDFORMS (1-877-233-6767)
TDD: (703) 487-4639 (8:30 a.m. - 5 p.m.)

SATISFACTION GUARANTEED – NTIS strives to provide quality products, reliable service, and fast delivery. Please contact us for a replacement within 30 days if the item you receive is defective or if we have made an error in filling your order.

E-mail: info@ntis.gov

Phone: 1-888-584-8332 or (703)605-6050

METHOD OF PAYMENT (please print or type)

VISA MasterCard American Express Discover

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CARDHOLDER'S NAME	

NTIS Deposit Account Number:

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Your check will be converted into an electronic fund transfer, see <http://www.ntis.gov/help/efit.asp> for details.

TECHNICAL SPECIFICATIONS: Format: Datafile-CD-ROM. The datafile is on one disc. The 2004 Federal Tax Products CD-ROM can be used with the following operating systems: Windows 98SE, NT 4 (w/ SP 6), ME, 2000 (w/ SP 2), XP; Mac OS X v.10.2.2-10.3. It requires a minimum of 64 MB RAM, 128 MB RAM recommended; and a minimum of 120 MB available hard drive space. System requires either an Intel® Pentium® processor or PowerPC® G3 processor. Software is provided to view, search, **fill-in and save forms** using the free Adobe® Reader® 6.02. IRS applies document rights to their PDF forms so they can be filled in and saved locally using the free Adobe Reader. Some forms on the CD-ROM are intended as information only and may not be filled in and submitted as an official IRS form (e.g., Forms 1099, W-2, and W-3). **Additionally, this CD-ROM does not support electronic filing.**

PRODUCT SELECTION (please print or type)

PRODUCT NAME	NTIS PRODUCT NUMBER	UNIT PRICE	QUANTITY CD-ROM	TOTAL PRICE
IRS 2004 Federal Tax Products CD-ROM	IRS 2004 Pub 1796	\$22		\$



Online Orders Only
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www.irs.gov/cdorders

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HANDLING FEE PER TOTAL ORDER	\$ 5.00
OUTSIDE NORTH AMERICA \$12.50	
GRAND TOTAL	\$

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WADC-9999

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