

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Form 8935-T (March 2009) Department of the Treasury Internal Revenue Service		Transmittal of Airline Payments Reports		OMB No. 1545-XXXX
1 FILER'S name Street address (including room or suite number) City, state, and ZIP code		2 Employer identification number		
		3a Name of person to contact		
		3b Telephone number ()		
		3c Email address		
4 Payment date(s)	5 Total amount reported	6 Number of Forms 8935 transmitted		

Under penalties of perjury, I declare that I have examined this transmittal and accompanying forms, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶ **Title** ▶ **Date** ▶

Instructions

Purpose of form. Use Form 8935-T to transmit paper Forms 8935, Airline Payments Report, to the Internal Revenue Service.

Who must file. Every commercial passenger airline carrier that pays one or more airline payment amounts as defined in section 125(b)(1) of Public Law 110-458 must file Form 8935-T to transmit paper Forms 8935.

When to file. File Forms 8935 and 8935-T within 90 days of the date of making the airline payment(s) to qualified current and former employees. For payments made before December 24, 2008, file Forms 8935 and 8935-T by March 23, 2009.

Attach all Forms 8935 to only one Form 8935-T for payments made before December 24, 2008. For payments made after December 23, 2008, attach Forms 8935 to only one Form 8935-T per payment date. You can attach Forms 8935 for more than one payment date as long as all payment dates are within 90 days of the filing date.

Where to file. Send Form 8935-T with attachments to:
 Department of the Treasury
 Internal Revenue Service Center
 Kansas City, MO 64999

Boxes 1 and 2. Enter the name, address, and employer identification number (EIN) of the carrier or other filer of this form.

Boxes 3a, 3b, and 3c. Enter the name, telephone number, and email address of the person at the airline carrier who can be contacted for more information.

Box 4. Enter the date(s) the payments were made.

Box 5. Enter the total amount(s) paid as reported on the attached Form(s) 8935.

Box 6. Enter the number of Forms 8935 being transmitted with this Form 8935-T.

Signature. The contact or other responsible person at the commercial passenger airline carrier must sign and date Form 8935-T.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on these forms to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to figure and collect the right amount of tax.

Public Law 110-458 section 125, and Internal Revenue Code section 408A and its regulations, require you to file an information return with the IRS and furnish a statement to recipients. Section 6109 and its regulations require you to provide your taxpayer identification number on what you file.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. If you fail to provide this information in a timely manner, you may be subject to penalties.

You are not required to provide the 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 section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Learning about the law or the form**XX min.
- Preparing the form**XX min.
- Copying, assembling, and sending the form to the IRS**XX min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send these forms to this address. Instead, see *Where to file* earlier.