

## **REV. PROC. 2009-11, 2009-13 I.R.B. (1/21/2009)**

### **Part III**

#### **Administrative, Procedural, and Miscellaneous**

##### **26 CFR 601.602: Tax forms and instructions.**

**(Also: Part 1, § § 6061, 6694, 6695, 7701)**

#### **Rev. Proc. 2009-11**

### **SECTION 1. PURPOSE**

This revenue procedure identifies the relevant categories of tax returns and claims for refund for purposes of the tax return preparer penalty under section 6694 of the Internal Revenue Code (Code), and identifies the returns and claims for refund required to be signed by a tax return preparer under regulations published by the Treasury Department and the IRS in order to avoid a penalty under Code section 6695(b). For other penalties that may be imposed on tax return preparers, see, for example, the regulations issued under section 6695.

### **SECTION 2. BACKGROUND**

The Small Business and Work Opportunity Tax Act of 2007, Pub. L. No. 110-28, 121 Stat. 190 (the 2007 Act), was enacted on May 25, 2007. Section 8246 of the Act amended several sections of the Code by extending the application of the income tax return preparer penalties to all tax return preparers. The 2007 Act heightened the standards that must be met by preparers to avoid a penalty under section 6694(a) for understatements due to unreasonable positions from nonfrivolous to reasonable basis (if the position is disclosed), and from realistic possibility of success on the merits to reasonable belief that the position would more likely than not be sustained on the merits (if the position is not disclosed). The 2007 Act also increased the section 6694(a) penalty for understatements due to unreasonable positions from \$250 to the greater of \$1,000 or 50 percent of the income derived by the preparer, and increased the section 6694(b) penalty for willful or reckless conduct from \$1,000 to the greater of \$5,000 or 50% of the income derived by the preparer.

By extending the application of the income tax return preparer penalties to all tax return preparers, the 2007 Act amended section 6695(b) to impose a penalty on all tax return preparers of any return or claim for refund who fails to sign a return or claim for refund when required by regulations prescribed by the Secretary, unless it is shown that the failure is due to reasonable cause and not due to willful neglect. The penalty under section 6695(b) is \$50 for each failure to sign, with a maximum of \$25,000 per person imposed with respect to each calendar year. The amendments to section 6695(b) are effective for tax returns and claims for refund prepared after May 25, 2007.

The Department of Treasury and the IRS released Notice 2008-13, 2008-3 I.R.B. 282, on December 31, 2007 to provide interim guidance under section 6694. Additional guidance was provided in Notice 2008-12, 2008-3 I.R.B. 280, also released on December 31, 2007, with respect to the implementation of the tax return preparer signature requirement of section 6695(b). Notice 2008-46, 2008-18 I.R.B. 868, was released on April 16, 2008 and added certain returns and documents to Exhibits 1, 2, and 3 of Notice 2008-13. On June 17, 2008, the Treasury Department and the IRS published REG-129243-07, in the **Federal Register**, 73 F.R. 34560, which provides proposed amendments to the regulations reflecting amendments made by the 2007 Act.

Section 506 of the Tax Extenders and Alternative Minimum Tax Relief Act of 2008, Div. C of Pub. L. No. 110-343, 122 Stat. 3765 (October 3, 2008) (the 2008 Act), amended the standards that must be met by preparers to avoid a penalty under section 6694(a) for understatements due to unreasonable positions from reasonable belief that the position would more likely than not be sustained on the merits to substantial authority for the position (for undisclosed positions). The 2008 Act did not change the standard

in the 2007 Act applicable to disclosed positions. The 2008 Act also provided a special rule for tax shelters (as defined in § 6662(d)(1)(C)(ii)) and reportable transactions to which § 6662A applies, under which a position is treated as unreasonable unless it is reasonable to believe that the positions would more likely than not be sustained on the merits.

With this revenue procedure, the Treasury Department and the IRS are simultaneously issuing final regulations that revise the definitions of “return” and “claim for refund” in § 301.7701-15(b)(4) to only include tax return preparers of returns and claims for refund that are specifically identified in published guidance in the Internal Revenue Bulletin.

### **SECTION 3. RETURNS AND CLAIMS FOR REFUND SUBJECT TO THE SECTION 6694 PENALTY**

.01 This Section identifies categories of returns to which the penalty under section 6694 could apply. The Treasury Department and the IRS may choose to add or remove documents from any of the categories in this revenue procedure in future guidance as they gain experience in implementing the provisions of the 2008 Act and the final regulations.

#### *.02 Tax Returns Reporting Tax Liability*

Solely for purposes of section 6694, a *return* or *claim for refund* includes the tax returns listed in this subsection enumerated below, or a claim for refund with respect to any such return. A claim for refund of tax includes a claim for credit against any tax and a request for abatement. A person who for compensation prepares all or a substantial portion of a tax return listed in this subsection, or a claim for refund with respect to any such tax return, is a tax return preparer who is subject to section 6694.

#### (1) Income Tax Returns – Subtitle A

Form 990T, Exempt Organization Business Income Tax Return;

Form 1040, U.S. Individual Income Tax Return;

Form 1040A, U.S. Individual Income Tax Return;

Form 1040-C, U.S. Departing Alien Income Tax Return;

Form 1040-EZ, Income Tax Return for Single Filers and Joint Filers With No Dependents;

Form 1040EZ-T, Claim for Refund of Federal Telephone Excise Tax;

Form 1040NR, U.S. Nonresident Alien Income Tax Return;

Form 1040NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents;

Form 1040-PR, Planilla para la Declaración de la Contribución Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por Hijos para Residentes Bona fide de Puerto Rico);

Form 1040-SS, U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico);

Form 1040X, Amended U.S. Individual Income Tax Return;

Form 1041, U.S. Income Tax Return for Estates and Trusts;

Form 1041-N, U.S. Income Tax Return for Electing Alaska Native Settlement Trusts;

Form 1041-QFT, U.S. Income Tax Return for Qualified Funeral Trusts;

Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons;  
Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return;  
Form 1120, U.S. Corporation Income Tax Return;  
Form 1120-C, U.S. Income Tax Return for Cooperative Associations;  
Form 1120-F, U.S. Income Tax Return of a Foreign Corporation;  
Form 1120-FSC, U.S. Income Tax Return of a Foreign Sales Corporation;  
Form 1120-H, U.S. Income Tax Return for Homeowners Associations;  
Form 1120-IC DISC, Interest Charge Domestic International Sales – Corporation Return;  
Form 1120-L, U.S. Life Insurance Company Income Tax Return;  
Form 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons;  
Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return;  
Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations;  
Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts;  
Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies;  
Form 1120S, U.S. Income Tax Return for an S Corporation;  
Form 1120-SF, U.S. Income Tax Return for Settlement Funds (Under Section 468B);  
Form 1120X, Amended U.S. Corporation Income Tax Return;  
Form 2438, Undistributed Capital Gains Tax Return;  
Forms 8038-T, Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate;  
Form 8038-R, Request for Recovery of Overpayment Under Arbitrage Rebate Provisions;  
Form 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests; and  
Form 8804, Annual Return for Partnership Withholding Tax (Section 1446).

(2) Estate and Gift Tax Returns - Subtitle B

Form 706, U.S. Estate Tax Return;  
Form 706-A, United States Additional Estate Tax Return;  
Form 706-D, United States Additional Estate Tax Return Under Code Section 2057;  
Form 706-GS(D) Generation-Skipping Transfer Tax Return for Distributions;

Form 706-GS(T) Generation-Skipping Transfer Tax Return for Terminations;

Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return - Estate of nonresident not a citizen of the United States;

Form 706-QDT, United States Estate Tax Return for Qualified Domestic Trusts;

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return; and

Form 843, Claim For Refund and Request for Abatement.

(3) Employment Tax Returns - Subtitle C

Form CT-1, Employer's Annual Railroad Retirement Tax Return;

Form CT-1 X, Adjusted Employer's Annual Railroad Retirement Tax Return or Claim for Refund;

Form CT-2, Employee Representative's Quarterly Railroad Tax Return;

Form 843, Claim for Refund and Request for Abatement;

Form 940, Employer's Annual Federal Unemployment Tax Return;

Form 940-PR, Planilla para la Declaración Federal ANUAL del Patrono de la Contribución Federal para el Desempleo (FUTA);

Form 941, Employer's QUARTERLY Federal Tax Return;

Form 941-X, Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund;

Form 941-PR, Planilla para la Declaración Federal TRIMESTRAL del Patrono;

Form 941-X (PR), Ajuste a la Declaración Federal TRIMESTRAL del Patrono o Reclamo de Reembolso;

Form 941-SS, Employer's QUARTERLY Federal Tax Return;

Form 941-M, Employer's MONTHLY Federal Tax Return;

Form 943, Employer's Annual Federal Tax Return for Agricultural Employees;

Form 943-X, Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund;

Form 943-PR, Planilla Para la Declaración ANUAL de la Contribución Federal del Patrono De Empleados Agrícolas;

Form 943-X (PR), Ajuste a la Declaración ANUAL de la Contribución Federal del Patrono De Empleados Agrícolas o Reclamo de Reembolso;

Form 944, Employer's ANNUAL Federal Tax Return;

Form 944-X, Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund;

Form 944-PR, Planilla para la Declaración ANUAL de la Contribución Federal del Patrono;

Form 944-X (PR), Ajuste a la Declaración ANUAL de la Contribución Federal del Patrono o Reclamo de

Reembolso;

Form 944(SP), Declaración Federal ANUAL de Impuestos del Patrono o Empleador;

Form 944-X (SP), Ajuste a la Declaración Federal ANUAL de Impuestos del Patrono o Reclamo de Reembolso;

Form 944-SS, Employer's ANNUAL Federal Tax Return;

Form 945, Annual Return of Withheld Federal Income Tax

Form 945-X, Adjusted Annual Return of Withheld Federal Income Tax or Claim for Refund;

Schedule H, (Form 1040), Household Employment Tax; and

Anexo H-PR (Formulario 1040-PR) Contribuciones sobre el Empleo de Empleados Domésticos.

(4) Miscellaneous Excise Tax Returns – Subtitle D

Form 11-C, Occupational Tax and Registration Return for Wagering;

Form 720, Quarterly Federal Excise Tax Return;

Form 720X, Amended Quarterly Federal Excise Tax Return;

Form 730, Monthly Tax Return for Wagers;

Form 843, Claim for Refund and Request for Abatement;

Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation(with respect to the excise tax based on investment income);

Form 2290, Heavy Highway Vehicle Use Tax Return;

Form 2290(FR), Declaration d'Impot sur L'utilisation des Vehicules Lourds sur les Routes;

Form 2290(SP), Declaración del Impuesto sobre el Uso de Vehículos Pesados en las Carreteras;

Form 4720, Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the Internal Revenue Code;

Form 5330, Return of Excise Taxes Related to Employee Benefit Plans;

Form 8612, Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts;

Form 8613, Return of Excise Tax on Undistributed Income of Regulated Investment Companies;

Form 8849, Claim for Refund of Excise Taxes.

Form 8831, Excise Taxes on Excess Inclusions of REMIC Residual Interests (I.R.C. § 860E); and

Form 8924, Excise Tax on Certain Transfers of Qualifying Geothermal or Mineral Interests (New Form, Exclusion from Capital Gains).

(5) Alcohol, Tobacco, and Certain Other Excise Taxes – Subtitle E

Form 8725, Excise Tax on Greenmail; and

Form 8876, Excise Tax on Structured Settlement Factoring Transactions.

(6) Procedure and Administration – Subtitle F

Form 8752, Required Payment or Refund Under Section 7519.

*.03 Information Returns and Other Documents*

(1) A person who for compensation prepares information returns or other documents that include information that is or may be reported on a taxpayer's tax return or claim for refund is subject to section 6694 if the information reported on the information return or other document constitutes a *substantial portion* of the taxpayer's tax return or claim for refund, notwithstanding the fact that the information return or other document may not be reporting the liability of the taxpayer. Treas. Reg. § 301.7701-15(b)(3)(iii). The current regulatory definitions of *substantial portion* and *substantial preparation* require a facts and circumstances analysis of each document prepared and a comparison of the items included on that document with the tax return or claim for refund that actually reports a tax liability. Treas. Reg. § 301.7701-15(b)(3)(i). Thus, for example, the preparer of a Form 1065, U.S. Return of Partnership Income, may be deemed to be the preparer of any partner's individual income tax return (e.g., Form 1040, U.S. Individual Income Tax Return), if the items on the partnership return constitute a substantial portion of that partner's income tax return. Treas. Reg. § 301.7701-15(b)(3)(iii).

*(2) Information Returns Constituting a Substantial Portion of a Taxpayer's Tax Return*

Solely for purposes of section 6694, an information return listed in this subsection below that includes information that is or may be reported on a taxpayer's tax return or claim for refund is a return to which section 6694 could apply if the information reported constitutes a *substantial portion* of that taxpayer's tax return or claim for refund. A person who for compensation prepares any of the forms listed in this subsection, which form does not report a tax liability but affects an entry or entries on a tax return and constitutes a substantial portion of the tax return or claim for refund that does report a tax liability, is a tax return preparer who is subject to section 6694.

Form 706-GS (D-1), Notification of Distribution From a Generation Skipping Trust;

Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation;

Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding;

Form 1065, U.S. Return of Partnership Income (including Schedules K-1);

Form 1065-B, U.S. Return of Income for Electing Large Partnerships;

Form 1120S, U.S. Income Tax Return for an S Corporation (including Schedules K-1);

Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts;

Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (Under section 6048(b));

Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations;

Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code);

Form 5500, Annual Return/Report of Employee Benefit Plan;

Form 5500-EZ, Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan;  
Form 5500-SF, Form Annual Return/Report of Small Employee Benefit Plan;  
Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax;  
Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities; and  
Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships.

*(3) Other Documents Constituting a Substantial Portion of a Taxpayer's Tax Return*

Solely for purposes of section 6694, a document that includes information that is or may be reported on a taxpayer's tax return or claim for refund is treated as a return to which section 6694 could apply if the information reported constitutes a *substantial portion* of that taxpayer's tax return or claim for refund. For example, a person who for compensation prepares documents, such as depreciation schedules or cost, expense or income allocation studies, that do not report a tax liability but which will affect an entry or entries on a tax return that does report a tax liability, and that constitute a substantial portion of such tax return, is a tax return preparer who is subject to section 6694.

*.04 Other Documents Not Constituting a Substantial Portion of a Taxpayer's Tax Return or Claim for Refund Unless Prepared Willfully to Understate Tax or in Reckless or Intentional Disregard of the Rules or Regulations*

Solely for purposes of section 6694, a document listed in this subsection that includes information that is or may be reported on a taxpayer's tax return or claim for refund (and that constitutes a substantial portion of such tax return or claim for refund) will not subject the preparer to a penalty under section 6694(a). A document listed in this subsection, however, may subject the preparer to a willful or reckless conduct penalty under section 6694(b) if the information reported on the document constitutes a substantial portion of the tax return or claim for refund and is prepared willfully in any manner to understate the liability of tax on a tax return or claim for refund, or in reckless or intentional disregard of rules or regulations. For example, preparation of a Form W-2, Wage and Tax Statement, reporting compensation may constitute preparation of a substantial portion of the Form 1040 return on which the compensation is reported if it is prepared willfully in a manner to understate the liability of tax. A person who for compensation prepares all or a substantial portion of any of the forms or other documents listed below is not a tax return preparer subject to section 6694(a) and (b) unless the form or document was prepared willfully in any manner to understate the liability of tax on a tax return or claim for refund or in reckless or intentional disregard of rules or regulations.

Form SS-8, Determination of Worker Status;

Form W-2 series of returns;

Form W-8BEN, Beneficial Owner's Certificate of Foreign Status for U.S. Tax Withholding;

Form 990, Return of Organization Exempt from Income Tax;

Form 990-EZ, Short Form Return of Organization Exempt From Income Tax;

Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ;

Form 1099 series of returns;

Form 4029 (Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits);

Form 4361(Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners);

Form 5227, Split Interest Trust Information Return;

Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips;

Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues;

Form 8038-G, Information Return for Government Purpose Tax-Exempt Bond Issues;

Form 8038-GC, Consolidated Information Return for Small Tax-Exempt Government Bond Issues;

Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests; and

Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests.

#### **SECTION 4. RETURNS AND CLAIMS FOR REFUND SUBJECT TO THE SECTION 6695(b) PENALTY**

.01 This section identifies the returns and claims for refund required to be signed by a signing tax return preparer as defined in § 301.7701-15(b)(1) in order to avoid a section 6695(b) penalty. The Treasury Department and the IRS may choose to add or remove documents that must be signed by a tax return preparer in future guidance and in forms and instructions as additional forms are developed and as they gain experience in implementing the provisions of section 6695(b) and the final regulations. The tax return preparer must sign the return in the manner prescribed by the Commissioner in forms, instructions, or other appropriate guidance. Information on the preparer signature requirement for electronically filed returns will be announced in IRS publications, instructions, and information posted electronically on the IRS.gov website.

#### **.02 Forms Requiring Signature of Tax Return Preparer**

Consistent with existing regulations, in order to avoid the imposition of a penalty under section 6695(b), a signing tax return preparer must provide a signature on any tax returns or claims for refund of tax that are filed on or after January 1, 2009, including but not limited to the following:

##### **(1) Income Tax Returns – Subtitle A**

Form 990-T, Exempt Organization Business Income Tax Return;

Form 1040, U.S. Individual Income Tax Return;

Form 1040A, U.S. Individual Income Tax Return;

Form 1040-C, U.S. Departing Alien Income Tax Return;

Form 1040EZ, Income Tax Return for Single and Joint Filers With No Dependents;

Form 1040NR, U.S. Nonresident Alien Income Tax Return;

Form 1040NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents;

Form 1040-PR, Planilla para la Declaración de la Contribución Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por Hijos para Residentes Bona fide de Puerto Rico);

Form 1040-SS, U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico);

Form 1040X, Amended U.S. Individual Income Tax Return;

Form 1041, U.S. Income Tax Return for Estates and Trusts;

Form 1041-N, U.S. Income Tax Return for Electing Alaska Native Settlement Trusts;

Form 1041-QFT, U.S. Income Tax Return for Qualified Funeral Trusts;

Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons;

Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return;

Form 1120, U.S. Corporation Income Tax Return;

Form 1120-C, U.S. Income Tax Return for Cooperative Associations;

Form 1120-F, U.S. Income Tax Return of a Foreign Corporation;

Form 1120-FSC, U.S. Income Tax Return of a Foreign Sales Corporation;

Form 1120-H, U.S. Income Tax Return for Homeowners Associations;

Form 1120IC-DISC, Interest Charge Domestic International Sales Corporation Return;

Form 1120-L, U.S. Life Insurance Company Income Tax Return;

Form 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons;

Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return;

Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations;

Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts;

Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies;

Form 1120S, U.S. Income Tax Return for an S Corporation;

Form 1120-SF, U.S. Income Tax Return for Settlement Funds (Under Section 468B);

Form 1120X, Amended U.S. Corporation Income Tax Return;

Form 2438, Undistributed Capital Gains Tax Return;

Form 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests;

and

Form 8804, Annual Return for Partnership Withholding Tax (Section 1446).

(2) Estate and Gift Tax Returns – Subtitle B

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

Form 706-A, United States Additional Estate Tax Return;

Form 706-D, United States Additional Estate Tax Return Under Code Section 2057;

Form 706-GS(D), Generation-Skipping Transfer Tax Return For Distributions;

Form 706-GS(T), Generation-Skipping Transfer Tax Return For Terminations;

Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return — Estate of nonresident not a citizen of the United States;

Form 706-QDT, United States Estate Tax Return for Qualified Domestic Trusts;

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return; and

Form 843, Claim for Refund and Request for Abatement.

(3) Employment Tax Returns – Subtitle C

Form CT-1, Employer's Annual Railroad Retirement Tax Return;

Form CT-1 X, Adjusted Employer's Annual Railroad Retirement Tax Return or Claim for Refund;

Form CT-2, Employee Representative's Quarterly Railroad Tax Return;

Form 843, Claim for Refund and Request for Abatement;

Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return;

Form 940-PR, Planilla para la Declaración Federal ANUAL del Patrono de la Contribución Federal para el Desempleo (FUTA);

Form 941, Employer's QUARTERLY Federal Tax Return;

Form 941-X, Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund;

Form 941-PR, Planilla para la Declaración Federal TRIMESTRAL del Patrono;

Form 941-X (PR), Ajuste a la Declaración Federal TRIMESTRAL del Patrono o Reclamo de Reembolso;

Form 941-SS, Employer's QUARTERLY Federal Tax Return;

Form 941-M, Employer's MONTHLY Federal Tax Return;

Form 943, Employer's Annual Federal Tax Return for Agricultural Employees;

Form 943-X, Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund;

Form 943(PR), Planilla Para la Declaración ANUAL De La Contribución Del Patrono De Empleados Agrícolas;

Form 943-X (PR), Ajuste a la Declaración Federal Anual del Patrono de Empleados Agrícolas o Reclamo

de Reembolso

Form 944, Employer's ANNUAL Federal Tax Return;

Form 944-X, Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund;

Form 944-PR, Planilla para la Declaración ANUAL de la Contribución Federal del Patrono;

Form 944-X (PR), Ajuste a la Declaración Federal ANUAL del Patrono o Reclamo de Reembolso;

Form 944(SP), Declaración Federal ANUAL de Impuestos del Patrono o Empleador;

Form 944-X (SP), Ajuste a la Declaración Federal ANUAL de Impuestos del Patrono o Reclamo de Reembolso;

Form 944-SS, Employer's ANNUAL Federal Tax Return;

Form 945, Annual Return of Withheld Federal Income Tax;

Form 945-X, Adjusted Annual Return of Withheld Federal Income Tax or Claim for Refund;

Schedule H, (Form 1040), Household Employment Tax; and

Anexo H-PR, (Formulario 1040-PR), Contribuciones sobre el Empleo de Empleados Domésticos.

(4) Miscellaneous Excise Tax Returns – Subtitle D

Form 11-C, Occupational Tax and Registration Return for Wagering;

Form 720, Quarterly Federal Excise Tax Return;

Form 720X, Amended Quarterly Federal Excise Tax Return;

Form 730, Monthly Tax Return for Wagers;

Form 843, Claim for Refund and Request for Abatement;

Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation;

Form 2290, Heavy Highway Vehicle Use Tax Return;

Form 2290(FR), Declaration d'Impot sur L'utilisation des Vehicules Lourds sur les Routes;

Form 2290(SP), Declaración del Impuesto sobre el Uso de Vehículos Pesados en las Carreteras;

Form 4720, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code;

Form 5330, Return of Excise Taxes Related to Employee Benefit Plans;

Form 8612, Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts;

Form 8613, Return of Excise Tax on Undistributed Income of Regulated Investment Companies;

Form 8831, Excise Taxes on Excess Inclusions of REMIC Residual Interests;

Form 8849, Claim for Refund of Excise Taxes; and

Form 8924, Excise Tax on Certain Transfers of Qualifying Geothermal or Mineral Interests.

(5) Alcohol, Tobacco, and Other Excise Taxes -Subtitle E

Form 8725, Excise Tax on Greenmail; and

Form 8876, Excise Tax on Structured Settlement Factoring Transactions.

(6) Information Returns and Other Documents

Form 1065, U.S. Return of Partnership Income;

Form 1065-B, U.S. Return of Income for Electing Large Partnerships;

Form 5227, Split Interest Trust Information Return;

Form 8453-B, U.S. Electing Large Partnership Declaration for an IRS e-file Return;

Form 8453-C, U.S. Corporation Income Tax Declaration for an IRS e-file Return;

Form 8453-EO, Exempt Organization Declaration and Signature for Electronic Filing (only if for 1120-POL);

Form 8453-EX, Excise Tax Declaration for an IRS e-file Return;

Form 8453-F, U.S. Estate or Trust Income Tax Declaration and Signature for Electronic Filing;

Form 8453-I, Foreign Corporation Income Tax Declaration for an IRS e-file Return;

Form 8453-PE, U.S. Partnership Declaration for an IRS e-file Return;

Form 8453-S, U.S. S Corporation Income Tax Declaration for an IRS e-file Return; and

Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships.

(6) Procedure and Administration – Subtitle F

Form 8752, Required Payment or Refund Under Section 7519.

## **SECTION 5. EFFECT ON OTHER DOCUMENTS**

This revenue procedure obsoletes Notice 2008-12, 2008-3 I.R.B. 280; and Notice 2008-46, 2008-18 I.R.B. 868. This revenue procedure modifies and supersedes the list of forms in Notice 2008-13, 2008-3 I.R.B. 282.

## **SECTION 6. EFFECTIVE DATE**

This revenue procedure is effective January 1, 2009, for all forms, tax returns, amended tax returns, and claims for refund filed on or after that date.

## **SECTION 7. CONTACT INFORMATION**

The principal authors of this revenue procedure are Matthew S. Cooper and Michael E. Hara of the Office of Associate Chief Counsel (Procedure and Administration). For further information regarding this notice,

contact Mr. Cooper at (202) 622-4940 or Mr. Hara at (202) 622-4910 (not toll-free calls).