

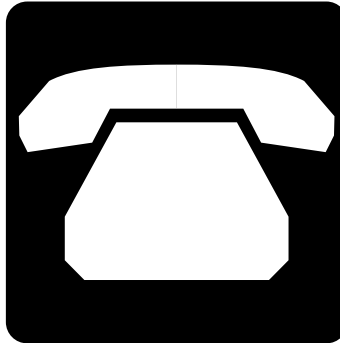
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Tax Year 2000

Toll Free &

TeleTax

Telephone Numbers



**Page 2** Quick and Easy  
Access to Tax Help  
and Forms

**Page 8** TeleTax - Recorded  
Information and  
Automated Refund  
Status

**Page 14** Toll-Free Telephone  
Assistance - Answers  
to Your Tax  
Questions



Click. Zip. Fast Roundtrip.

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## Quick and Easy Access to Tax Help and Forms



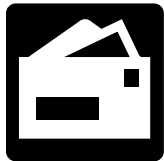
### Personal Computer

*Access the IRS's Internet  
Web Site at  
**[www.irs.ustreas.gov](http://www.irs.ustreas.gov)** to  
do the following:*

- Download Forms, Instructions, and Publications
- See Answers to Frequently Asked Tax Questions
- Search Publications On-Line by Topic or Keyword
- Figure Your Withholding Allowances Using Our W-4 Calculator
- Send Us Comments or Request Help via E-Mail
- Sign up to Receive Hot Tax Issues and News by E-Mail From the IRS Digital Dispatch

#### **You can also reach us using:**

- Telnet at **[iris.irs.ustreas.gov](http://iris.irs.ustreas.gov)**
- File Transfer Protocol at **[ftp.irs.ustreas.gov](http://ftp.irs.ustreas.gov)**
- Direct Dial (by modem) **703-321-8020**.



### Mail

*Send your order to the  
Distribution Center nearest  
to you. Once we receive  
your order, you should  
expect your products  
within 10 days.*

- **Western part of U.S.:**  
Western Area Distribution Center  
Rancho Cordova, CA 95743-0001
- **Central part of U.S.:**  
Central Area Distribution Center  
P.O. Box 8903  
Bloomington, IL 61702-8903
- **Eastern part of U.S. and foreign  
addresses:**  
Eastern Area Distribution Center  
P.O. Box 85074  
Richmond, VA 23261-5074



## Phone

*Obtain forms, publications, instructions and tax information 24 hours a day, 7 days a week, by calling:*

### Forms and Publications

**1-800-829-3676** to order current and prior year forms, instructions and publications. You should receive your order within 10 days.

### TeleTax Information

**1-800-829-4477** to listen to pre-recorded messages covering the TeleTax topics listed on page 11.



## Walk-In

*Pick up certain forms, instructions, and publications at many post offices, libraries, and IRS offices. Some libraries and IRS offices have an extensive collection of products available to print from a CD-ROM, or photocopy from reproducible proofs.*



## CD-ROM

*Order IRS Publication 1796, Federal Tax Products on CD-ROM, and obtain:*

- Current tax forms, instructions and publications
- Prior-year tax forms and instructions
- Popular tax forms which may be filled-in electronically, printed out for submission, and saved for recordkeeping
- Internal Revenue Bulletin

Purchase the CD-ROM via Internet at <http://www.irs.ustreas.gov/cdorders> from the National Technical Information Service (NTIS) for \$13 (plus a \$5 handling fee) and enjoy a savings of 35% or; call toll-free at 1-877-CDFORMS (1-877-233-6767) for \$20 (plus a \$5 handling fee). Order 50 or more copies and save \$7.00 per CD.

**Availability:** First release—mid-December  
Final release—late-January

### **Minimum system requirements:**

- Windows 3.1 or later/Windows95/Windows 98/Windows NT 4.0
  - 486 or Pentium-based personal computer;
  - 8 megabytes of RAM;
  - VGA or higher resolution display adaptor supported by Windows;
  - Microsoft CD Extensions with a CD controller board;
  - Windows-compatible printer with at least 1 megabyte of user RAM;
  - 25 megabytes of available disk space.
- Macintosh
  - Macintosh 68020-68040; 4 megabytes of application RAM;
  - Power Macintosh; 6 megabytes of application RAM;
  - Apple System Software version 7.0 or later; version 7.0.2 is recommended;
  - CD-ROM drive capable of reading ISO 9660 format;
  - 15 megabytes of available disk space.



## TaxFax Service

*Dial 703-368-9694 from your fax machine to order up to 3 items per call. See the menu below. Follow the directions of the prompts and your items will be faxed back to you.*

## Forms Available by Fax

Dial 703-368-9694 from your fax machine.

Name of Form or Instructions	Title of Form or Instructions	Fax Order No.
Form SS-4	Application for Employer Identification Number	16055
Form SS-8	Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding	16106
Form W-2c	Corrected Wage and Tax Statement	61437
Form W-3c	Transmittal of Corrected Wage and Tax Statements	10164
Instr. W-2c & W-3c		25978
Form W-4	Employee's Withholding Allowance Certificate	10220
Form W-4P	Withholding Certificate for Pension or Annuity Payments	10225
Form W-5	Earned Income Credit Advance Payment Certificate	10227
Form W-7	Application for IRS Individual Taxpayer Identification Number	10229
Form W-7A	Application for Taxpayer Identification Number for Pending U.S. Adoptions	24309
Form W-9	Request for Taxpayer Identification Number and Certification	10231
Instr. W-9	Instructions for Requestor of Form W-9	20479
Form W-9S	Request for Students or Borrower's Taxpayer Identification Number and Certification	25240
Form W-10	Dependent Care Provider's Identification and Certification	10437
Form 709	U.S. Gift (and Generation-Skipping Transfer) Tax Return	16783
Instr. 709		16784
Form 709A	U.S. Short Form Gift Tax Return	10171
Form 843	Claim for Refund and Request for Abatement	10180
Form 940	Employer's Annual Federal Unemployment (FUTA) Tax Return	11234
Instr. 940		13660
Form 940-EZ	Employer's Annual Federal Unemployment (FUTA) Tax Return	10983
Instr. 940-EZ		25947
Form 941	Employer's Quarterly Federal Tax Return	17001
Form 941c	Supporting Statement To Correct Information	11242
Form 990	Return of Organization Exempt From Income Tax	11282
Instr. 990	General Instructions for Forms 990 and 990-EZ	22386
Instr. 990	Specific Instructions for Form 990	50002

<b>Name of Form or Instructions</b>	<b>Title of Form or Instructions</b>	<b>Fax Order No.</b>
Schedule A (Form 990)	Organization Exempt Under Section 501(c)(3)	11285
Instr. Sch. A		11294
Form 990EZ	Short Form Return of Organization Exempt From Income Tax	10642
Instr. 990EZ	Specific Instructions for Form 990-EZ	50003
Form 1040	U.S. Individual Income Tax Return	11320
Instr. 1040	Line Instructions for Form 1040	11325
Instr. 1040	General Information for Form 1040	24811
Tax Table and Tax Rate Sch.	Tax Table and Tax Rate Schedules (Form 1040)	24327
Schedules A&B (Form 1040)	Itemized Deductions & Interest and Ordinary Dividends	11330
Instr. Sch. A&B		24328
Schedule C (Form 1040)	Profit or Loss From Business (Sole Proprietorship)	11334
Instr. Sch. C		24329
Schedule C-EZ (Form 1040)	Net Profit From Business (Sole Proprietorship)	14374
Schedule D (Form 1040)	Capital Gains and Losses	11338
Instr. Sch. D		24331
Schedule D-1 (Form 1040)	Continuation Sheet for Schedule D	10424
Schedule E (Form 1040)	Supplemental Income and Loss	11344
Instr. Sch. E		24332
Schedule EIC (Form 1040A or 1040)	Earned Income Credit	13339
Schedule F (Form 1040)	Profit or Loss From Farming	11346
Instr. Sch. F		24333
Schedule H (Form 1040)	Household Employment Taxes	12187
Instr. Sch. H		21451
Schedule J (Form 1040)	Farm Income Averaging	25513
Instr. Sch. J		25514
Schedule R (Form 1040)	Credit for the Elderly or the Disabled	11359
Instr. Sch. R		11357
Schedule SE (Form 1040)	Self-Employment Tax	11358
Instr. Sch. SE		24334
Form 1040A	U.S. Individual Income Tax Return	11327
Schedule 1 (Form 1040A)	Interest and Ordinary Dividend Income for Form 1040A Filers	12075
Schedule 2 (Form 1040A)	Child and Dependent Care Expenses for Form 1040A Filers	10749
Schedule 3 (Form 1040A)	Credit for the Elderly or the Disabled for Form 1040A Filers	12064
Instr. Sch. 3		12059
Form 1040-ES	Estimated Tax for Individuals	11340
Form 1040EZ	Income Tax Return for Single and Joint Filers With No Dependents	11329
Form 1040NR	U.S. Nonresident Alien Income Tax Return	11364
Form 1040NR-EZ	U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents	21534
Instr. 1040NR-EZ		21718

<b>Name of Form or Instructions</b>	<b>Title of Form or Instructions</b>	<b>Fax Order No.</b>
Form 1040X	Amended U.S. Individual Income Tax Return	11360
Instr. 1040X		11362
Form 1116	Foreign Tax Credit	11440
Instr. 1116		11441
Form 1310	Statement of Person Claiming Refund Due a Deceased Taxpayer	11566
Form 2106	Employee Business Expenses	11700
Instr. 2106		64188
Form 2106-EZ	Unreimbursed Employee Business Expenses	20604
Form 2120	Multiple Support Declaration	11712
Form 2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts	11744
Instr. 2210		63610
Form 2290	Heavy Vehicle Use Tax Return	11250
Form 2441	Child and Dependent Care Expenses	11862
Instr. 2441		10842
Form 2553	Election by a Small Business Corporation	18629
Instr. 2553		49978
Form 2555	Foreign Earned Income	11900
Instr. 2555		11901
Form 2555-EZ	Foreign Earned Income Exclusion	13272
Instr. 2555-EZ		14623
Form 2688	Application for Additional Extension of Time To File U.S. Individual Income Tax Return	11958
Form 2848	Power of Attorney and Declaration of Representative	11980
Instr. 2848		11981
Form 3903	Moving Expenses	12490
Form 4136	Credit for Federal Tax Paid on Fuels	12625
Form 4137	Social Security and Medicare Tax on Unreported Tip Income	12626
Form 4506	Request for Copy or Transcript of Tax Form	41721
Form 4562	Depreciation and Amortization	12906
Instr. 4562		12907
Form 4684	Casualties and Thefts	12997
Instr. 4684		12998
Form 4797	Sales of Business Property	13086
Instr. 4797		13087
Form 4835	Farm Rental Income and Expenses	13117
Form 4868	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return	13141
Form 4952	Investment Interest Expense Deduction	13177
Form 4972	Tax on Lump-Sum Distributions	13187
Instr. 4972		13188
Form 5329	Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs	13329
Instr. 5329		13330
Form 6198	At-Risk Limitations	50012
Instr. 6198		50013
Form 6251	Alternative Minimum Tax— Individuals	13600
Instr. 6251		64277
Form 6252	Installment Sale Income	13601
Instr. 6252		64262
Form 6781	Gains and Losses From Section 1256 Contracts and Straddles	13715
Form 8271	Investor Reporting of Tax Shelter Registration Number	61924

<b>Name of Form or Instructions</b>	<b>Title of Form or Instructions</b>	<b>Fax Order No.</b>
Form 8283	Noncash Charitable Contributions	62299
Instr. 8283		62730
Form 8300	Report of Cash Payments Over \$10,000 Received in a Trade or Business	62133
Form 8332	Release of Claim to Exemption for Child of Divorced or Separated Parents	13910
Form 8379	Injured Spouse Claim and Allocation	62474
Form 8582	Passive Activity Loss Limitations	63704
Instr. 8582		64294
Form 8586	Low-Income Housing Credit	63987
Form 8606	Nondeductible IRAs (Contributions, Distributions, and Basis)	63966
Instr. 8606		25399
Form 8615	Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,400	64113
Form 8718	User Fee for Exempt Organization Determination Letter Request	64728
Form 8801	Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts	10002
Form 8809	Request for Extension of Time To File Information Returns	10322
Form 8812	Additional Child Tax Credit	10644
Form 8814	Parents' Election To Report Child's Interest and Dividends	10750
Form 8815	Exclusion of Interest From Series EE U.S. Savings Bonds Issued After 1989	10822
Form 8822	Change of Address	12081
Form 8824	Like-Kind Exchanges	12311
Instr. 8824		12597
Form 8829	Expenses for Business Use of Your Home	13232
Instr. 8829		15683
Form 8839	Qualified Adoption Expenses	22843
Instr. 8839		23077
Form 8850	Pre-Screening Notice and Certification Request for the Work Opportunity Credit and Welfare-to-Work Credits	22851
Instr. 8850		24833
Form 8853	Medical Savings Accounts and Long-Term Care Insurance Contracts	24091
Instr. 8853		24188
Form 8857	Request for Innocent Spouse Relief	24647
Form 8859	District of Columbia First-Time Homebuyer Credit	24779
Form 8862	Information To Claim Earned Income Credit	25145
Instr. 8862		25343
Form 8863	Education Credits	25379
Form 9465	Installment Agreement Request	14842



# TeleTax - Recorded Information and Automated Refund Status

## What is TeleTax?

TeleTax is an automated telephone service which provides Federal tax information as well as the status of your current year refund. The Federal tax information is divided into approximately 150 tax topics (scripts). A complete list of these topics begins on page 11.



To Call TeleTax, Dial  
**1-800-829-4477**

## How Do I Access TeleTax? Recorded Tax Information

Touch-tone service is available 24 hours a day, 7 days a week.

Dial 1-800-829-4477.

Follow the recorded instructions.

For a complete list of topics, see pages 11 through 13.

Have paper and pencil handy to take notes.

## Automated Refund Information

To obtain information concerning the status of your 2000 income tax refund, use our touch-tone service which is available 24 hours a day, 7 days a week. If the system has no information concerning your refund, please wait 7 days before calling again. The TeleTax database is updated weekly.

Dial 1-800-829-4477.

Follow the recorded instructions.

To protect your privacy, you will need:

- 1) The first social security number listed on your return;
- 2) Your filing status; and
- 3) The **exact** whole-dollar amount of your refund.

Please be sure to have this information or a copy of your return handy when you call.



Notes



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**TeleTax Topics**—To listen to pre-recorded messages covering tax information, call **1-800-829-4477**.



<b>Topic No.</b>	<b>Subject</b>
<b>IRS Help Available</b>	
101	IRS Services — Volunteer Tax Assistance, Toll-Free Telephone, Walk-in Assistance, and Outreach Programs
102	Tax Assistance for Individuals with Disabilities and the Hearing Impaired
103	Intro to Federal Taxes for Small Business/ Self-Employed
104	Taxpayer Advocate Program — Help for Problem Situations
105	Public Libraries — Tax Information and Reproducible Tax Forms
<b>IRS Procedures</b>	
151	Your Appeal Rights
152	Refunds — How Long They Should Take
153	What To Do if You Haven't Filed Your Tax Return (Non-filers)
154	Form W-2 — What To Do if Not Received
155	Forms and Publications — How to Order
156	Copy of Your Tax Return — How to Get One
157	Change of Address — How to Notify IRS
158	Ensuring Proper Credit of Payments
<b>Collection</b>	
201	The Collection Process
202	What to Do if You Can't Pay Your Tax
203	Failure to Pay Child Support and Other Federal Non-Tax Obligations
204	Offers in Compromise
205	Innocent Spouse Relief (And Separation of Liability and Equitable Relief)
<b>Alternative Filing Methods</b>	
252	Electronic Filing
253	Substitute Tax Forms
254	How to Choose a Paid Tax Preparer
255	TeleFile
<b>General Information</b>	
301	When, Where, and How to File
302	Highlights of Tax Changes
303	Checklist of Common Errors When Preparing Your Tax Return
304	Extensions of Time to File Your Tax Return
305	Recordkeeping
306	Penalty for Underpayment of Estimated Tax
307	Backup Withholding
308	Amended Returns
309	Roth IRA Contributions
310	Education IRA Contributions
311	Power of Attorney Information
<b>Filing Requirements, Filing Status, and Exemptions</b>	
351	Who Must File?
352	Which Form—1040, 1040A, or 1040EZ?
353	What is Your Filing Status?
354	Dependents
355	Estimated Tax
356	Decedents
<b>Types of Income</b>	
401	Wages and Salaries
402	Tips
403	Interest Received
404	Dividends
405	Refunds of State and Local Taxes
406	Alimony Received
407	Business Income
408	Sole Proprietorship

<b>Topic No.</b>	<b>Subject</b>
409	Capital Gains and Losses
410	Pensions and Annuities
411	Pensions—The General Rule and the Simplified Method
412	Lump-Sum Distributions
413	Rollovers from Retirement Plans
414	Rental Income and Expenses
415	Renting Vacation Property and Renting to Relatives
416	Farming and Fishing Income
417	Earnings for Clergy
418	Unemployment Compensation
419	Gambling Income and Expenses
420	Bartering Income
421	Scholarship and Fellowship Grants
422	Nontaxable Income
423	Social Security and Equivalent Railroad Retirement Benefits
424	401(k) Plans
425	Passive Activities—Losses and Credits
426	Other Income
427	Stock Options
428	Roth IRA Distributions
	<b>Adjustments to Income</b>
451	Individual Retirement Arrangements (IRAs)
452	Alimony Paid
453	Bad Debt Deduction
454	Tax Shelters
455	Moving Expenses
456	Student Loan Interest Deduction
	<b>Itemized Deductions</b>
501	Should I Itemize?
502	Medical and Dental Expenses
503	Deductible Taxes
504	Home Mortgage Points
505	Interest Expense
506	Contributions
507	Casualty and Theft Losses
508	Miscellaneous Expenses
509	Business Use of Home
510	Business Use of Car
511	Business Travel Expenses
512	Business Entertainment Expenses
513	Educational Expenses
514	Employee Business Expenses
515	Disaster Area Losses
	<b>Tax Computation</b>
551	Standard Deduction
552	Tax and Credits Figured by the IRS
553	Tax on a Child's Investment Income
554	Self-employment Tax
555	Ten-year Tax Option for Lump-Sum Distributions
556	Alternative Minimum Tax
557	Tax on Early Distributions from Traditional and Roth IRAs
558	Tax on Early Distributions from Retirement Plans
	<b>Tax Credits</b>
601	Earned Income Credit (EIC)
602	Child and Dependent Care Credit
603	Credit for the Elderly or the Disabled
604	Advance Earned Income Credit
605	Education Credits
606	Child Tax Credits
607	Adoption Credit
608	Excess Social Security and RRTA Tax Withheld
	<b>IRS Notices</b>
651	Notices—What to Do
652	Notice of Underreported Income CP 2000
653	IRS Notices and Bills and Penalties and Interest Charges

<b>Topic No.</b>	<b>Subject</b>
<b>Basis of Assets, Depreciation, and Sale of Assets</b>	
701	Sale of Your Home
702	Sale of Your Home—Before May 7, 1997
703	Basis of Assets
704	Depreciation
705	Installment Sales
<b>Employer Tax Information</b>	
751	Social Security and Medicare Withholding Rates
752	Form W-2—Where, When, and How to File
753	Form W-4—Employee's Withholding Allowance Certificate
754	Form W-5—Advance Earned Income Credit
755	Employer Identification Number (EIN)—How to Apply
756	Employment Taxes for Household Employees
757	Form 941—Deposit Requirements
758	Form 941—Employer's Quarterly Federal Tax Return
759	Form 940 and 940-EZ—Deposit Requirements
760	Form 940 and 940-EZ—Employer's Annual Federal Unemployment Tax Return
761	Tips—Withholding and Reporting
762	Independent Contractor vs. Employee
<b>Magnetic Media Filers—1099 Series and Related Information Returns</b> (For electronic filing of individual returns, use topic 252.)	
801	Who Must File Magnetically
802	Applications, Forms, and Information
803	Waivers and Extensions
804	Test Files and Combined Federal and State Filing
805	Electronic Filing of Information Returns
<b>Tax Information for Aliens and U.S. Citizens Living Abroad</b>	
851	Resident and Non-Resident Aliens
852	Dual-Status Alien
853	Foreign Earned Income Exclusion — General
854	Foreign Earned Income Exclusion—Who Qualifies?
855	Foreign Earned Income Exclusion—What Qualifies?
856	Foreign Tax Credit
857	Individual Taxpayer Identification Number—Form W-7
858	Alien Tax Clearance
<b>Tax Information for Puerto Rico Residents (in Spanish)</b>	
901	Who Must File a U.S. Income Tax Return in Puerto Rico
902	Deductions and Credits for Puerto Rico Filers
903	Federal Employment Taxes in Puerto Rico
904	Tax Assistance for Puerto Rico Residents

# Toll-Free Telephone Assistance—Answers to Your Tax Questions

## Calling the IRS

*If you cannot answer your question by using one of the methods listed on pages 2 through 5, please call us for assistance at 1-800-829-1040. This service is available 24 hours a day, 7 days a week.*

*If you want to check on the status of your 2000 refund, See page 9 for the information.*

## Before You Call

IRS representatives care about the quality of the service we provide to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information, which you should also have available.

- Your social security number.
- The amount of refund and filing status shown on your tax return.
- The "Caller ID Number" shown at the top of any notice you received.
- Your personal identification number (PIN) if you have one.
- Your date of birth.
- The numbers in your street address.
- Your ZIP code.

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

### **Evaluation of Services Provided**

The IRS uses several methods to evaluate the quality of this telephone service. One method is for a second IRS representative to sometimes listen in on or record telephone calls. Another is to ask some callers to complete a short survey at the end of the call.

### **Making the Call**

Call **1-800-829-1040** (for TTY/TDD help, call 1-800-829-4059). If you have a pulse or rotary dial phone, stay on the line and one of our assisters will answer.

If you have a touch-tone phone, press **1** to enter our automated system. You can press the number for your topic as soon as you hear it. The system will direct you to the appropriate assistance. You may not need to speak to a representative to get your answer. You can do the following within the automated system.

- Order tax forms and publications.
- Find out the status of your refund or the current amount you owe.
- Determine if we have adjusted your account or received payments you made.
- Request a transcript of your account.

### **Before You Hang Up**

If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully.

By law, you are responsible for paying your share of Federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty.

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***The IRS Mission***

Provide America's taxpayers  
top quality service by helping  
them understand and meet  
their tax responsibilities and  
by applying the tax law with  
integrity and fairness to all.

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Department of the Treasury  
**Internal Revenue Service**

Publication 1137 (Rev. 1-2001)  
Catalog Number 46997Q

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[www.irs.gov](http://www.irs.gov)

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