

Business Returns

Form 1065 Modernized e-file (MeF) Program

Beginning January 2009, the 1065 MeF Program has added the "Technical Termination" box to the return. The "Technical Termination" box will allow filers to properly identify the final and initial returns related to technical terminations in the partnership. Additional information can be found in Publication 4163, *Modernized e-file (MeF) Information for Authorized IRS e-file Providers and Large Taxpayers (Corporations, Partnerships and Tax Exempt Organizations)*.

Form 941 e-file Program

Beginning April 1, 2009, qualifying employers who file Form 941, *Employer's Quarterly Federal Tax Return* electronically may include a request to receive a credit against payroll taxes for health care benefits under the Consolidated Omnibus Budget Reconciliation Act (COBRA) provisions. Employers can report their eligible COBRA premium assistance payments on the following 3 new lines beginning 1st Quarter.

Line 12a – COBRA premium assistance payments

Line 12b – Number of Recipients

Line 13 – Total COBRA Payments Adjustment

For additional information on COBRA as it pertains to the 941 e-file Program, go to www.irs.gov and search on COBRA.

Excise Returns

Form 2290, Heavy Highway Vehicle Use Tax

Taxpayers who register 25 or more vehicles for any taxable period are required to electronically file their Form 2290 Tax Return.

e-file in 2010!

Electronic Payment Options are Here!

Whether you're filing your individual Federal income tax return or taking care of other taxing matters, you have more ways to pay the taxes you owe year round. The electronic filing program, *IRS e-file*, includes electronic payment options and gives taxpayers greater peace of mind.

What are electronic payment options?

Electronic payment options are convenient, safe and secure methods for paying income taxes. Options include:

1. Electronic Funds Withdrawal,
2. Credit Cards, and
3. Electronic Federal Tax Payment System (EFTPS)

These payment methods provide you with ways to make paperless tax payments. So, there's no check to write, no money order to purchase and no voucher to mail! Take care of it all from home or from wherever you are, 24 hours a day, 7 days a week.

NOTE: The information contained in this brochure is subject to change. Refer to www.irs.gov for updates.



www.irs.gov/efile



e-file in
2010!
Individual &
Business Returns

2009 IRS Nationwide Tax Forums



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Department of the Treasury Internal Revenue Service
www.irs.gov



Individual Returns

New Forms for 2009

Form 1098-C – Contributions of Motor Vehicles, Boats, and Airplanes

Form 8925 – Report of Employer-Owned Life Insurance Contracts

Form 8931 – Agricultural Chemicals Security Credit

Form 8932 – Credit for Employer Differential Wage Payments

Form 8933 – Carbon Dioxide Sequestration Credit

Form 8936 – Qualified Plug-In Electric Drive Motor Vehicle Credit

Schedule L – Standard Deduction

Schedule M – Making Work Pay and Government Retiree Credits



Form 1040

Exemptions – Will be revised to add a checkbox to help ensure taxpayers with more than four dependents receive their full child tax credit.

Line 40b – Line 39c is renumbered 40b. Will be revised to include the additional standard deduction for certain taxes.

Line 49 – Will be revised to move the credit for the elderly or the

disabled; will be a write-in on **Line 53**. Lines after Line 48 will be renumbered as appropriate.

Line 63 – Will be revised for the new making work pay and government retiree credits.

Line 66 – Will be revised for the refundable Hope education credit.

Line 70 – Recovery rebate credit will be removed. The credit has expired.

New Write Ins

Line 53 – “SCH R”

Line 60 – “FTHCR” to identify recapture of a first-time homebuyer credit; “COBRA” to identify recapture of a COBRA premium subsidy.

Form 1040A

Line 13 – Will be renumbered to 24b; revised to include the additional standard deduction for certain taxes.

Line 24 – Will be renumbered to Line 24a.

Line 29 – Reference to Schedule 2 will be eliminated and replaced with Form 2441.

Line 30 – Reference to Schedule 3 will be eliminated and replaced with Schedule R.

Line 40 – Will be revised for the new making work pay and government retiree credit.

Line 41a – Will be revised to remove the write-in entry for prior year earned income election (“PYEI”) which is no longer an acceptable entry.

Line 43 – Recovery rebate credit will be removed. The line will be renamed the refundable Hope education credit.

Form 1040EZ

Line 7 – Will be revised to include Federal income tax withheld from Form 1099.

Line 8a and 8b – Will be moved to Line 9a and 9b. Line 8 will be used for the making work pay credit.

Line 9 – Recovery rebate credit will be removed.

Schedule A, Itemized Deductions

Line 7 – Will be revised to read “New Motor Vehicle Taxes”. The deduction for personal property taxes is moved from Line 7 to Line 8 as a write-in.

Schedule A & B, Itemized Deductions & Interest and Ordinary Dividends

Schedules A and B are no longer together. They will be separate schedules effective January 2009.

Schedule EIC, Earned Income Credit

Schedule EIC will be revised to allow a taxpayer to have up to three qualifying children to receive the maximum earned income credit.

Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return

Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes

The original Form 1098-C is still required to be mailed to IRS via Form 8453, even though the form can now be electronically filed.

Beginning in January 2009, the check box on Form 8453 is being deleted. Worksheets 1 through 4 from Publication 517, *Social Security and Other Information for Members of the Clergy and Religious Workers*, will be enabled for electronic filing.

Revenue Procedure 2009-20, Appendix A Statement (to determine a theft loss deduction related to a fraudulent investment arrangement) checkbox is being added to Form 8453.

e-file Signature Authorizations

IRS e-file Signature Authorization forms must be completed and signed by the taxpayer before the return or the extension is transmitted to the IRS.

■ **Form 8879 (Series)** – Complete Form 8879 when the Practitioner PIN method is used or when the taxpayer authorizes the Electronic Return Originator (ERO) to enter or generate the taxpayer’s Personal Identification Number (PIN) on his or her e-filed individual income tax return.

■ **Form 8878** – Complete Form 8878 (A) when Form 4868 is filed using Practitioner PIN method, or (b) when the taxpayer authorizes the ERO to enter or generate the taxpayer’s PIN on Form 4868 or Form 2350.

DO NOT SEND Forms 8878 and 8879 (Series) to the IRS. These forms should be retained by the ERO in accordance with the form instructions.

Obsolete Forms for Tax Year 2009

Schedule 1, Interest and Ordinary Dividends for Form 1040A Filers – Form 1040A filers will use Schedule B, *Interest and Ordinary Dividends*.

Schedule 2, Child and Dependent Care Expenses for Form 1040A Filers – Form 1040A filers will use Form 2441, *Child and Dependent Care Expenses*.

Schedule 3, Credit for the Elderly or the Disabled for Form 1040A Filers – Form 1040A filers will use Schedule R, *Credit for the Elderly or the Disabled*.

Form 8901, Information on Qualifying Children Who Are Not Dependents (For Child Tax Credit) – Form 8901 is obsolete beginning with the 2009 tax year. To be a qualifying child for the child tax credit for 2009 and later tax years, a child must be a dependent, so Form 8901 is no longer needed.

