

## Section 2. Tax Returns and Forms

### 1 List of Returns and Forms

Following is a list of tax returns and forms showing File Source, Tax Class, Master File Tax Account Codes, and Document Codes. \*Non-Masterfile. LEM 3(27)(68)0 Please refer to Publication 576 (Catalog No. 72060U) for a complete list of forms.

B-BMF E-EPMF I-IMF N-NMF A-IRAF

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
CP 2000	Proposed Changes to Income or Withholding Tax	I	2	30	54
CT-1	Employer's Annual Railroad Retirement and Unemployment Return	B/N	7,6	09,*71	11
CT-2	Employee Representatives Quarterly Railroad Retirement Tax Return	N	8	*72	02
CTR	Currency Transaction	B	5		15,16,89
SS-4	Application for Employer Tax Identification Number	E/B	0,9		04
SS-16	Certificate of Election of Coverage Under the Federal Insurance Contributions Act				
TYD-14	Taxpayer Delinquency Investigation	I/B	2,6,9		14
TY-15	Unidentified and Excess Collection Voucher		1,2,3,4,5,6,7,8		46
TY-18	Statement of Payment Due	2	17		
TY-26	Statement of Tax Due IRS		1,2,3,4,5,6,7,8		17
TYD-69	Taxpayer Delinquency Account	N	8		17,18
W-2	Wage and Tax Statement		5		11,12,21
W2-G	Statement of Gambling Winnings		5		32,88
W-3	Transmittal of Income and Tax Statements	B	1	88	Any
W-3SS	Transmittal of Wage and Tax Statements	B	1		32,33,34,35
W-4	Employee's Withholding Certificate		5		42
W-4E	Exemption from Withholding Allowance Certificate		5		42
W7	Application for IRS Individual Taxpayer Identification Number				
11C	Special Tax Return and Application for Registry-Wagering	B/N	4,*5	63,*96	03
56	Notice Concerning Fiduciary Relationship				

Form No.	Title	File Source	Tax Class	IRFT Code	Doc. Code
1040X	Amended U.S. Individual Income Tax Return	I	2	30	11,54
1041	U.S. Fiduciary Income Tax Return (for Estates and Trusts)	B/N	2,*6	05,*21	44
1041	Magnetic Media U.S. Fiduciary Income Tax Return (for Estates and Trusts)	B	2	05	36
1041-A	U.S. Information Return--Trust Accumulation of Charitable Amounts	B/N	4,*6	36	81
1041ES	Payment Voucher, Estimated Tax	B	2	05	17
1041ES	Payment Voucher, Estimated Tax, Lockbox Processing	B	2	05	19
1041-K1	Beneficiary's Share of Income, Credits, Deductions, Etc		5		66
1041PF	(See Form 5227)				
1042	Annual Withholding Tax Return for US Source Income of Foreign Persons	B/N	1,*6	12	25
1042S	Foreign Persons US Source Income subject to Withholding	N	6	12	66
1045	Application for Tentative Refund				
1065	U.S. Partnership Return of Income	B/N	2,*6	06,*35	65
1065-K1	Partners Share of Income, Credits, Deductions, Etc		5		65
1066	Real Estate Mortgage Investment Conduit Income Tax Return	B/N	3,*6	07	80
1078	Certificate of Alien Claiming Residence in the United States				
1096	Annual Summary and Transmittal of US Information Returns		5	88	69
1098	Mortgage Interest Statement		5		81
1099-A	Information Return for Acquisition or Abandonment of Secured Property		5		80
1099-B	Statement for Recipients of Proceeds From Real Estate Brokers and Barter Exchange Transactions		5		79
1099-C	Cancellation of Debt		5		85
1099-DIV	Statement for Recipients of Dividends and Distributions		5		91
1099-G	Statement for Recipients of Certain Government Payments		5		86
1099-INT	Statement for Recipients of Interest Income		5		92
1099-LTC	Statement for Recipients - Long term care and accelerated health benefits		5		93
1099-MISC	Statement for Recipients of Miscellaneous Income		5		95

Form No.	Title	File Source	Tax Class	MFT Code	Doc. Code
1099-MSA	Statement of Receipts of Medical Savings Account		5		94
1099-OID	Statement for Recipients of Original Issue Discount		5		96
1099-PATR	Statement for Recipients of Taxable Distributions Received from Cooperatives		5		97
1099-R	Statement for Recipients of Retirement Plans		5		98
1099-S	Statement for Recipients of Proceeds from Real Estate Transactions		5		75
1116	Computation of Foreign Tax Credit-Individual, Fiduciary or Nonresident Alien Individual				
1118	Computation of Foreign Tax Credit-Corporations				
1120	U.S. Corporation Income Tax Return	B/N	3,*6	02,*32	10,11,*20
1120-A	U.S. Short Form Corporation Tax Return	B	3	02	09
1120SF	U.S. Income Tax Return for Designated Settlement Funds	B	3	02	06
1120-F	U.S. Income Tax Return of Foreign Corporations	B/N	3,*6	02,*32	66,67
1120FSC	U.S. Income Tax Return of a Foreign Sales Corporation (PSC Only)	B/N	3,*6	02,*32	*69,07
1120-H	US Income Tax Return for Homeowner Associations	B	3	02	71
1120-IC-DISC	Interest Charge Domestic International Sales Corporation Return	N	6	*23	69,*20
1120S-K1	Shareholder's Share of Undistributed Taxable Income, Credits, Deductions, etc.	S	67		
1120L	U.S. Life Insurance Company Income Tax Return	B/N	3,*6	02,*32	11,*15
1120-ND	Return for Nuclear Decommissioning Trusts and Certain Related Persons	B/N	3,*6	02,*32	08,*20
1120PC	U.S. Property and Casualty Insurance Company Income Tax Return	B	3	02	13
1120-POL	U.S. Income Tax Return of Political Organization	B	3	02	20
1120 REIT	U.S. Income Tax Return for Real Estate Investment Trusts	B	3	02	12
1120RIC	U.S. Income Tax Return for Regulated Investment Companies	B	3	02	05
1120-S	U.S. Small Business Corporation Income Tax Return	B/N	3,*6	02,*31	16,*20
1120X	Amended U.S. Corporation Income Tax Return	B/N	3,*6	02	10,54,*20,*32
1122	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return				

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**INTERNAL REVENUE SERVICE**

**LAW ENFORCEMENT**

**MANUAL III**

Form	Title	Doc. Code	Tax Class
990EZ	Short Form--Return of Organization Exempt from Income Tax	09	4

(f) Federal Revenue Forms, 1000 Series.

Form	Title	Doc. Code	Tax Class
1040	U.S. Individual Income Tax Return (Other than Full Paid) (Full Paid)	11,12,21,22	2
1040A	U.S. Individual Income Tax Return Other than Full Paid	09	2
	Full Paid	10	2
1040C	U.S. Departing Alien Income Tax Return	61	2
1040ES	U.S. Declaration of Estimated Income Tax for Individuals	20	2
1040EZ	U.S. Individual Income Tax Return Other than Full Paid	07	2
	Full Paid	08	2
1040NR PSC only	U.S. Non-resident Alien Income Tax Return Non-effectively Connected Income	72	2
	Effectively Connected Income	73	2
1040PR PSC Only	U.S. Self Employment Tax Return Puerto Rico	27	2
1040SS PSC Only	U.S. Self Employment Tax Return, Virgin Islands, Guam, American Samoa (PSC only)	26	2
1040X	Amended U.S. Individual Income Tax Return	54	2
	With remittance or original return needed	11	2
1040SS NMI	U.S. Self Employment Tax Return, Northern Marianas Islands	26	2
1041	U.S. Fiduciary Income Tax Return (For estates and trusts)	44	2
1041	U.S. Fiduciary Income Tax Return Magnetic Tape (Currently not used)	36	2
1041A	Trust Accumulation of Charitable etc., Amounts	81	4
1041ES	Payment Voucher, Estimated Tax	17,19	2
1041-K1	Beneficiary's Share of Income, Credits, Deductions, Etc. (See Form 5227)	66	5
1041PF	U.S. Fiduciary Tax Return (Short Form)	48	2
1041S	U.S. Fiduciary Tax Return (Short Form)	48	2
1042	U.S. Annual Return of Income Tax to be Paid at Source	25	1
1042S	Income Subject to Withholding Under Chapter 3, IRC	66	6
1065	U.S. Partnership Return of Income	65	2
1065-K1	Partner's Share of Income, Credits, Deductions, Etc.	65	5
1066	U.S. Real Estate Mortgage Investment Conduit Income Tax Return	60	3, 6

Form	Title	Doc. Code	Tax Class
W-2P	Statement for Recipients of Annuities, Pensions or Retired Pay	22	5
W-2G	Statement of Gambling Winnings	32,88	5
W-3	Transmittal of Income and Tax Statements	ANY	1
W3-SS	Transmittal of Wage and Tax Statements	32,33,34,35	1
W-4	Employee's Withholding Certificate	42	5
W-4E	Exemption from Withholding Certificate	42	5

3(27)(68)4.4 (1-1-90)

Document Codes Reference

(1) Doc. Codes with forms are as follows.

Doc Code	Forms
01	5301
03	11C,5303
04	2758,7004,SS4,8736
06	706NA,1120RIC
08	706,5306,1120DF
07	5307,1040EZ,1120FSC
09	709A,5713,1040EZ,1120ND
09	1040A,709,5309,1120A,990EZ
10	1040A,1120,1120X,4626,5310
11	1040,1120,CT-1,5329,W-2 (Guam),1120L,1120M,1040X
12	1040,5329,W-2 (Virgin Islands),1120REIT
13	730,1120PC
14	3177,3177A,TYD-14
15	Passport
16	1120S, Green Card
17	1962, 2287, 2758, 4428, 3731, 3967, 3244, 3446, 3552, 4168, TY-26, TY-16, 4639, 4840, 809, 4868, 4843, 4084, 4086, 4086, 4482, 4602, 4604, 4732, 4733, 4779, 4868, 4960, 4961, RSC137, TYD69,4188SP,4428P, 6641, 1041ES,8210
18	809,3244,4840,4907,3244A,TYD69,8210
19	RPS// processed forms
20	1040ES,1120POL,720,1120S-K1 (for TY81 and earlier)
21	1040,W-2,5329
22	1040,W-2P,5329
23	8697
24	2424
25	1042
	1042 Tax Period 8512 and later
26	1040SS
27	1040PR
28	5498
29	8804,8813
30	6209,6222,720,5500-R,W-3
31	5263,3912,W-3,5500-EZ
32	W-2G, W-3SS
33	1042 (Tax Period 8512 and prior), W-3SS, 5500-G
34	W-3SS
35	941(mag. tape),5330,W-3SS
36	8248,5500 Sch. B,941E(mag. tape)

Law Enforcement Manual III

Form	Title	Doc. Code	Tax Class
8271	Investors Reporting of Tax Shelter Request Number	62	3
8278	Computation and Assessment of Miscellaneous Penalties	54	23
8279	Election to be Treated as a FSC or Small FSC		
8288	FIRPTA—Foreign Investment Real Property Tax Acct.	88	2
8288A	Seller—Foreign Person of U.S. Real Property Interest	89	2
8300	Report of Cash Payments	64	5
8362	Casino Currency Transaction Report	61	5
8404	Computation of Interest Charge on DISC (with remittance)	27	6
8404	Computation of Interest Charge on DISC (non-remitt)	69	6
8453	Used for Electronically Filed Returns (EFR)		
8485	Assessment Adjustment case record	54	1,2,3,4,5,7
8487	PMF Entity Change Entry	74	5
8697	Interest Computation Under the Look Back Method for Completed Long-Term Contracts	23	6
8716	Election to Have a Tax Year Other Than a Required Tax Year	53	9
8736	Application for Automatic Extension of Time to File Return for a U.S. Partnership or for Certain Trusts	04	2
8800	Application for Additional Extension of Time to File Return for a U.S. Partnership or for Certain Trusts	77	9
8804	Withholding Agent's Transmittal of Section 1448 Withholding	29	1,5
8805	Partnership Income Subject to Section 1446 Withholding	48	1,5
8813	Estimated Payment for 8804	29	1,5

(II) Federal Revenue Forms, Alphabetic Series.

Form	Title	Doc. Code	Tax Class
CT-1	Employer's Annual Railroad Retirement Tax Return	11	7
CTR	Currency Transaction Green Card	89	5
	Passport	16	5
		15	5
RSC-137	Remittance Returned to Taxpayer for Correction	17	1,2,3,4,5,6,7,9
SS-4	Employer's Application for Identification Number	04	0,9
TY-D14	Taxpayer Delinquency Investigation	14	2,6,9
TY-15	Unidentified and Excess Collection Voucher	48	1,2,3,4,5,6,7,9
TY-18	Statement of Payment Due	17	2
TY-26	Statement of Tax Due IRS	17	1,2,3,4,5,6,7,9
TY-D69	Taxpayer Delinquent Account	17,18	6
W-2	Wage and Tax Statement	11,21,12	5

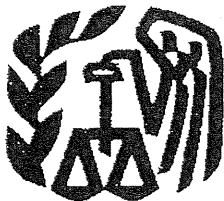
Law Enforcement Manual III

Form	Title	Doc. Code	Tax Class
1096	Annual Summary and Transmittal of U.S. Information Returns	69	5
1098	Mortgage Interest	81	5
1099-A	Foreclosures and Abandonments	80	5
1099-B	Proceeds from Brokers and Barriers Exchange Transactions	79	5
1099-DIV	Dividends and Distributions	91	5
1099-G	Certain Government Payments	86	5
1099-INT	Interest Income	92	5
1099-MISC	Miscellaneous Income	95	5
1099-OID	Original Issue Discount	96	5
1099-PATR	Taxable Distributions Received from Cooperatives	97	5
1099-R	Lump Sum Distributions from Profit Sharing and Retirement Plans	88	5
1099-S	Proceeds from Real Estate Transactions	75	5
1099-RRB	Railroad Retirement Board Benefits Payment	82	5
1099-SSA	Social Security Benefits Payment	82	5
1120	U.S. Corporation Income Tax Return	10	3
	Special—Consolidated, Personal Holding	11	3
1120-A	U.S. Short Form Corporation Tax Return	09	3
1120DF	U.S. Income Tax Return for Designated Settlement Funds	06	3
1120-DISC	Domestic International Sales Corporation Return	69	6
1120-F	U.S. Income Tax Return of Foreign Corporations Non-Effectively Connected Income	66	3
1120FSC	U.S. Income Tax Return of a Foreign Sales Corporation (PSC only)	67, 69, 07	3, 6, 3
1120-H	Home Owners Association Income	71	3
1120IC-DISC	Interest Charge Domestic International Sales Corporation Return	69	6
1120S-K1	Shareholders Share of Undistributed Taxable Income, Etc.	67	5
1120-L	U.S. Life Insurance Company Income Tax Return	11	3
1120-M	U.S. Mutual Insurance Company Income Tax Return	11	3
1120-ND	Return for Nuclear Decommissioning Trusts and Certain Related Persons	08	3
1120PC	U.S. Income Property and Casualty Companies	13	3
1120-POL	U.S. Income Tax Return of Political Organizations	20	3
1120REIT	U.S. Income Tax Return for Real Estate Investment Trusts	12	3
1120RIC	U.S. Income Tax Return for Regulated Investment Companies	05	3



# Non-Master File Pocket Guide

I = IMF  
B = BMF  
E = EPMF  
A = IRAF  
P = PMF  
N = NMF  
\* = Computer Generated  
# = TC posts to NMF only  
N/A = Not added to NMF when transferred  
D = Debit  
C = Credit



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Internal Revenue Service  
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Abstracts

# Doc  
Code MFI

Description

**True Tax Class 4 (Excise)**

202	35	Part VI, Certain ESOP Distribution
205	35	Part VIII, Excess Contribution
203	35	Part IX, Prohibited Allocations (ESOP)
204	35	Part X, Reversion of Plan Assets
206	35	IRC 4974, Excess Accumulations
209	35	IRC 4978A, Tax pn Plans or Cooperatives
224	35	Disposing of Employer Securities to which IRC 2067 applied
225	35	Part VII, Section 4975 (b) Tax.
226	35	Part X, section 4971 (b) Tax
227	35	Part X, section 4971 (b) Tax
216	21	8725 non-remit
216	21	8725 with remit
221	21	8831 non-remit
221	21	8831 with remit
192	21	8612 with remit
192	21	8612 non-remit
193	21	8613 with remit
193	22	8613 non-remit
160	29	5329 Tax on Excess Contribution IRA

Abstracts

# Doc  
Code MFI

Description

**True Tax Class 5 (Estate & Gift)**

141	05	53	706NA
141	06	53	706
*	62		Assessed advanced Pymt.
141	84	53	706A
141	85	53	706B
<b>True Tax Class 5 (Estate &amp; Gift)</b>			
*	47		Audit Deficiency
*	24		Credit Adjustments
*	27/28		Subsequent Payments
*	74		Misc. Revenue
*	76		Deposit Fund Applied
*	87		Dishonored Checks
142	09	54	709
141	85	53	Schedule R-1
217	59	78	706 (GS)D
218	59	77	706 (GS)T
220	85	53	706QDT with remit
220	85	53	706QDT no remit
<b>True Tax Class 7 (RRT)</b>			
144	01	71	CT-1 Pre-ADP, CT-1
*	62		Assessed Advanced Pymt