

Business Returns

Form 1065 Modernized e-file (MeF) Program

Beginning May 1, 2008, the 1065 MeF Program began processing "superseding" returns electronically. A superseding return is a taxpayer's complete replacement of the originally-filed return. A superseding return can be filed within the filing period (including extensions) by checking the Superseded box in the MeF XML Schema. 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).



Excise Returns

Electronic Excise Tax Returns Are Here

The following forms are available for e-file:

- Form 2290, *Heavy Highway Vehicle Use Tax*
- Form 720, *Quarterly Federal Excise Tax Return*
- Form 8849, *Claim For Refund Of Excise Taxes* (Schedule 3 & 6)

e-file Benefits:

- Offers improved service, speed, and reliability
- Provides immediate access to Schedule 1 on Form 2290
- Reduces processing time and errors on Form 720
- Provides faster turnaround on Form 8849 Schedule 3 refunds

Go to www.irs.gov and search on: *Electronic Excise Tax Returns Are Here*. Follow the individual Form 2290, 720 & 8849 links to approved e-file providers.

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

IRS Department of the Treasury Publication 4821 (9/06-08)
Internal Revenue Service Catalog Number 48257T
www.irs.gov

e-file in 2009!

2008 IRS Nationwide Tax Forums

Individual Returns
and Business Returns



Individual Returns

Tax Year 2008 Changes

Form 1040

Line 23 – Will be revised to reflect the expiration of the educator expense deduction. It was replaced by the Archer Medical Savings Account (MSA) deduction.

Line 34 – Will be revised to reflect the expiration of the tuition and fees deduction. It was replaced by jury duty pay you gave to your employer.

Line 44 – Will be revised to remove the checkbox "c", Form 8889. This tax will be included as an additional write-in tax on **Line 62**.

Line 50 – Will no longer be used for residential energy credits. The non-business energy credit will expire. This credit will be claimed using checkbox "b" on **Line 53**.

The District of Columbia's first-time homebuyer credit computed on Form 8859 will be a write-in credit on **Line 54**.

Line 66b – Will be deleted. The election to include combat pay in earned income for the Earned Income Credit (EIC) has expired. The election is still allowed when computing the new recovery rebate credit and will be reported on **Line 72**.

Line 71 – Will be used to claim the recovery rebate credit.

Form 1040A

Line 13 – Will be revised to add jury duty pay to the income that can be reported on Form 1040A.

Line 16 – Will be revised to replace the educator expense deduction (which has expired) with the deduction for a penalty on early withdrawal of savings.

Line 19 – Will be revised to replace the tuition and fees deduction (which has expired) with the deduction for jury duty pay you gave to your employer.

Line 40b – Will be deleted. The election to include combat pay in earned income for the Earned Income Credit (EIC) has expired. The election is still allowed when computing the new recovery rebate credit and will be reported on **Line 43**.

Line 42 – Will be added to capture the recovery rebate credit.

Form 1040EZ

Line 8a – The "a" on Line 8a will be deleted. The earned income credit is the only item that can be entered on this line.

Line 8b – Will be deleted. The election to include combat pay in earned income for the earned income credit expired. The election will still be allowed when computing the new recovery rebate credit and will be reported on **Line 10**.

Line 9 – Will be used to claim the recovery rebate credit.

Form 3800, General Business Credit

As a result of expired legislation, Forms 6765, 8845, 8900 and 8909 will be obsolete and the credits will not be deductible on Form 1040 returns in TY 2008.

Form 8834, Qualified Electric Vehicle Credit

This form only applies to qualified electric vehicle passive activity credits from prior years allowed on Form 8582-CR, *Passive Activity Credit Limitation for Tax Year 2008*.

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

Tax Year 2008 Forms 8453 will only be processed by the Austin Submission Processing Center. Transmittal Form 8453 is used to transmit supporting documents that are required to be submitted to the IRS with e-filed returns.

Elimination of Form 8453-OL

Beginning in January 2009, Form 8453-OL, *U.S. Individual Income Tax Declaration for an IRS e-file Online Return*, will be obsolete and can no longer be used as an IRS e-file signature document. Taxpayers choosing to electronically prepare and file their return using an online software package will be required to use the Self-Select PIN method as their signature.

The Self-Select PIN method is a fast and secure way to complete the electronic filing process. It allows taxpayers to sign their returns using a five-digit PIN and the prior year Adjusted Gross Income or the prior year PIN.

Taxpayers must use Form 8453, *U.S. Individual Income Tax Transmittal for an IRS e-file Return*, to send supporting documents that are required to be submitted to the IRS.

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 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 the Practitioner PIN method, or (b) when the taxpayer authorized the electronic return originator (ERO) to enter or generate the taxpayer's personal identification number (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.