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PAYER'S name, street address, city	y, state, ZIP code, and telephone no.	1 Total payments	OMB No. 1545-2140		
		\$	Form <b>8935</b> (March 2009)	Airline Payments Report	
PAYER'S federal identification no.	RECIPIENT'S identification number	Year	Amount	Copy A	
RECIPIENT'S name		2a	2b \$	Internal Revenue Service Cente	
		3a	3b \$		
Street address (including apt. no.)		4a	4b \$	For Privacy Acand Paperwork Reduction Acand	
City, state, and ZIP code		5a	5b \$	Notice, see the separate Instructions for	
		6a	6b \$	Form 8935 (March 2009)	
Form <b>8935</b> (3-2009)	Cat	t. No. 37750T	Department of the Treas	sury - Internal Revenue Service	

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		CTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Total payments	OMB No. 1545-2140		
		\$		Airline Payments	
			Form <b>8935</b>	Repor	
			(March 2009)		
PAYER'S federal identification no.	RECIPIENT'S identification number	Year	Amount		
RECIPIENT'S name		2a	2b	Copy E	
			\$	For Recipien	
		3a	3b	This is importan	
			\$	tax information	
Street address (including apt. no.)		4a	4b	and is being	
			\$	furnished to the Internal Revenue	
City, state, and ZIP code		5a	5b	Service	
			\$		
		6a	6b		
			\$		

Form **8935** (3-2009)

(keep for your records)

Department of the Treasury - Internal Revenue Service

## **Instructions for Recipient**

The information on Form 8935 is submitted to the Internal Revenue Service by the commercial passenger airline carrier to report payment(s) made to you under an order of a Federal bankruptcy court in a case filed after September 11, 2001, and before January 1, 2007, for your interest in a bankruptcy claim against the carrier, any note of the carrier (or amount paid in lieu of a note being issued), or any other fixed obligation of the carrier to pay a lump sum amount.

You received the payment(s) shown on this form because you are a current or former employee of a commercial passenger airline carrier and you participated in the carrier's defined benefit plan which was terminated or became subject to certain restrictions.

You can contribute the payment(s) reported on this form to a Roth IRA within 180 days of the date you received the payment or before June 23, 2009, whichever is later. See chapter 2 of Pub. 590 for more information.

**Box 1.** Shows the amount you received that can be contributed to a Roth IRA.

**Boxes 2a-6a.** Shows each year in which you received payments.

**Boxes 2b-6b.** Shows the amount you received each year.

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Total payments	OMB No. 1545-2140				
		\$	Form <b>8935</b> (March 2009)	Airline Payments Report			
PAYER'S federal identification no.	RECIPIENT'S identification number	Year	Amount				
RECIPIENT'S name		2a	2b \$	Copy C For Payer			
		3a	3b \$	For Privacy Act and Paperwork Reduction Act			
Street address (including apt. no.)		4a	4b \$	Notice, see the separate Instructions for			
City, state, and ZIP code		5a	5b \$	Form 8935 (March 2009).			
		6a	6b \$				

Form **8935** (3-2009)

Department of the Treasury - Internal Revenue Service

## **Instructions for Payers**

**What's new.** This form is used to provide information to current and former employees to whom you made payments of any money or other property for certain claims made in certain bankruptcy proceedings.

Specific form instructions are provided as a separate product. You should use the Instructions for Form 8935 (March 2009), to complete this form. To order these instructions and additional forms, visit the IRS website at *www.irs.gov* or call 1-800-TAX-FORM (1-800-829-3676).

**Due dates.** Furnish Copy B of this form to the recipient within 90 days of payment, or, if later, by March 23, 2009.

File Copy A of this form with the Internal Revenue Service within 90 days of payment, or, if later, by March 23, 2009. If you file electronically, you must have software that generates a file according to the specifications in Announcement 2009-7, 2009-10 I.R.B., Update and Correction to Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically, containing formatting information for Form 8935. IRS does not provide a fill-in form option.

**Need help?** If you have questions about reporting on Form 8935, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free).