

NOTE: This page is all black and white.

## **Instructions for Recipient**

The information on this Form 8935 is submitted to the Internal Revenue Service by the commercial airline passenger carrier to report payment(s) made to you under the approval of an order of a Federal bankruptcy court in a case filed after September 11, 2001, and before January 1, 2007, in respect of 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 airline passenger carrier who was a participant in a defined benefit plan maintained by the carrier, which is a plan described in section 401(a) of the Internal Revenue Code of 1986, which includes a trust exempt from tax under section 501(a) of such

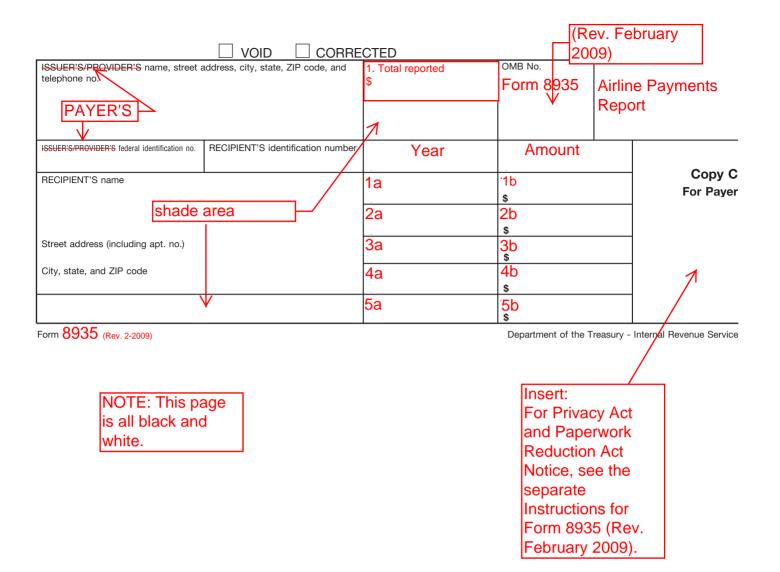
Code, and the plan was terminated or became subject to the restrictions contained in paragraphs (2) and (3) of section 402(b) of the Pension Protection Act of 2006.

The payment(s) you received, as reported on this form, are eligible for rollover into a Roth IRA within 180 days of receipt of such amount, or before June 23, 2009, whichever is later.

**Box 1.** Shows the entire amount you received, as reported on this form, which is eligible for rollover treatment.

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

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



## **Instructions for Payers**

**What's New.** This form is used to provide information to recipients regarding payments you made to current and former employees with respect to certain claims made in certain bankruptcy proceedings.

Specific form instructions are provided as a separate product. You should use the Instructions for Form 8935 (Rev. February 2009), to complete this form. To order these instructions and additional forms, visit the IRS website at <a href="https://www.irs.gov">www.irs.gov</a> 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 electronically through the FIRE system within 90 days of payment, or, if later, by March 23, 2009. To file electronically, you must have software that generates a file according to the specifications in Announcement 2009-7, I.R.B. 2009-10, Update and Correction to Pub. 1220, Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, and W-2G Electronically containing formatting information for Form 8935, Airline Payments Report. 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 302-267-3367 (not toll free).