

on Form 720 and in the Instructions for Form 720.

Form 8645, Soil and Water Conservation Plan Certificate. For tax years beginning after 1995, taxpayers will no longer need to file Form 8645. However, the soil and water conversation expenses reported on the following forms must be consistent with an approved plan: **Schedule F (Form 1040)**, Farming Expenses; **Form 4835**, Farm Rental Income and Expenses; **Form 1040-SS**, U.S. Self-Employment Tax Return (Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands); and **Form 1040-PR**, Planilla Para La Declaracion De La Contribucion Federal Sobre El Trabajo Por Cuenta Propia-Puerto Rico.

Obsolete Federal Tax Forms

Announcement 96-42

Form 8807 and Form 8645 are obsolete. The IRS has determined that taxpayers may meet the reporting and certification requirements of these forms by reporting the required information on other forms, as noted below.

Form 8807, Certain Manufacturers and Retailers Excise Taxes. Beginning with the second quarter of 1996, taxpayers must only summarize these taxes on **Form 720**, Quarterly Federal Excise Tax Return. Rates and other information on these taxes are included