

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

Form 8-K

**CURRENT REPORT
Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported) : January 27, 2005

ECHOSTAR COMMUNICATIONS CORPORATION

(Exact name of registrant as specified in its charter)

NEVADA
(State or other jurisdiction of
incorporation)

0-26176
(Commission File Number)

88-0336997
(IRS Employer
Identification No.)

9601 S. MERIDIAN BLVD.
ENGLEWOOD, COLORADO
(Address of principal executive offices)

80112
(Zip Code)

(303) 723-1000
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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ITEM 7.01. REGULATION FD DISCLOSURE.

On or prior to January 31, 2005, the letter and related tax information furnished as Exhibits 99.1 and 99.2, respectively, to this Current Report on Form 8-K will be distributed to our stockholders of record as of December 8, 2004 to report the tax characteristics of the cash distribution we paid to our stockholders on December 14, 2004.

The information included in this Current Report on Form 8-K (including Exhibits 99.1 and 99.2) shall not be deemed “filed” with the Securities and Exchange Commission or incorporated by reference in any registration statement filed by us under the Securities Act of 1933, as amended.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits:

99.1 Letter from EchoStar Communication Corporation (“EchoStar”) to stockholders of record as of December 8, 2004 regarding reporting of the tax characteristics of the cash distribution paid to EchoStar stockholders on December 14, 2004.

99.2 Additional information regarding the tax characteristics of the cash distribution paid to EchoStar stockholders on December 14, 2004.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ECHOSTAR COMMUNICATIONS CORPORATION

Date: January 27, 2005

By: /s/ David K. Moskowitz
David K. Moskowitz
Executive Vice President and General Counsel

Index to Exhibits

| Exhibit Number | Description |
|---------------------------|--|
| 99.1 | Letter from EchoStar Communication Corporation (“EchoStar”) to stockholders of record as of December 8, 2004 regarding reporting of the tax characteristics of the cash distribution paid to EchoStar stockholders on December 14, 2004. |
| 99.2 | Additional information regarding the tax characteristics of the cash distribution paid to EchoStar stockholders on December 14, 2004. |



ECHOSTAR COMMUNICATIONS CORPORATION

Dear Stockholder:

Enclosed is a Form 1099-DIV that reports the tax characteristics of the cash distribution paid to EchoStar stockholders on December 14, 2004. We are providing this information to you as required by Internal Revenue Service regulations to aid you in the preparation of your 2004 income tax return. While we believe the information is generally accurate, the information contained in the Form 1099-DIV is based upon a preliminary, unaudited estimate of "earnings and profits" as defined by the Internal Revenue Service, and is subject to change. We will send you an updated Form 1099-DIV shortly after we file our Form 10-K with the Securities and Exchange Commission if our final "earnings and profits" calculation requires a change to the enclosed Form 1099-DIV.

Please also be aware that the United States Internal Revenue Code specifically defines the term "earnings and profits" and specifies how it is calculated. That tax calculation differs in material ways from EchoStar's publicly reported "earnings" or "net income" calculated in accordance with generally accepted accounting principles. "Earnings and profits" are not included in our publicly filed financial statements. Net income and similar items may be materially more or less than "earnings and profits".

The above, and the enclosed Form 1099-DIV, are provided for informational purposes, and should not be considered tax advice. Investors should contact their tax advisor for guidance on the proper tax treatment and consequences of the distribution.

Thank you for your continued support of EchoStar. If you have questions regarding your Form 1099-DIV, please call Computershare at 1-800-962-4284. Please periodically check the Investor Relations section of our website at www.echostar.com or call 303-723-1560 for updated information whether we will need to send an updated Form 1099-DIV.

Sincerely,

EchoStar Communications Corporation

9601 South Meridian Blvd. • Englewood, CO 80112 • Tel: (303) 723-1000

Tax characteristics of the cash distribution paid to EchoStar stockholders on December 14, 2004:

| <u>Record Date</u> | <u>Payable Date</u> | <u>Cash Distribution Per Share</u> | <u>Total Ordinary Dividend</u> | <u>Qualified Dividends</u> | <u>Nontaxable Distribution</u> |
|--------------------|---------------------|------------------------------------|--------------------------------|----------------------------|--------------------------------|
| 12/08/2004 | 12/14/2004 | \$1.00 | \$0.57 | \$0.57 | \$0.43 |