

USG CORP  
Form 8-K  
September 12, 2005

**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) September 12, 2005.

**USG Corporation**

(Exact name of registrant as specified in its charter)

Commission File Number: 1-8864

Delaware

36-3329400

(State or other jurisdiction of  
incorporation or organization)

(I.R.S. Employer  
Identification No.)

125 South Franklin Street, Chicago, Illinois

60606-4678

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code (312) 606-4000

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 8.01 Other Events**

On September 12, 2005, USG Corporation issued a press release announcing that the Internal Revenue Service has finalized its regular audit of the Corporation's federal income tax returns for the years 2000 through 2002. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference into this Item 8.01 report on Form 8-K as if fully set forth herein.

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**SIGNATURE**

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

USG CORPORATION  
Registrant

Date: September 12, 2005

By: /s/ Richard H. Fleming  
Richard H. Fleming,  
Executive Vice President  
and Chief Financial Officer

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**EXHIBIT INDEX**

Exhibit No.	Exhibit
99.1	USG Corporation press release dated September 12, 2005.