Mastering structure is a must for language learners, because if the structure of language is not known well it can make errors in comprehending the information. The purpose of this study is to explain the function and to know the frequency of occurrence of “ing” form in Reform magazine second edition 2003. The research design in this study is quantitative research. The population was twenty-five articles that contain ing-form sentences in Reform magazine second edition 2003 and the sample was taken from the whole population. The data collection was obtained through reading the articles and identifying the “ing” forms sentences in the Reform magazine. The data analysis was conducted by identifying the entire sentences of Reform magazine consist of “ing” forms. Then deciding the function of “ing” forms in each sentence, classifying them and counting the frequency of occurrence and percentage each type in the table.

The result of study shows that the uses of “ing” forms in Reform magazine second edition 2003 were dominated by gerund. The total occurrence of gerund which has seven functions is (64.43%) while the total occurrence of participle which has six functions is (35.57%). Concerning with the uses of “ing” forms, suggestion is offered for the teacher to give priority in teaching “ing” form as gerund that is to be the dominant type. For English students they can read more English articles and study how the writer applies the form. The last for the future researcher can conduct the research in the same field with different case of study.