

Table with columns: If line 10 (taxable income) is—, And you are— (Single, Married filing jointly *, Married filing separately, Head of a household), Your tax is—, and tax values for brackets 39,000, 40,000, 41,000.

Table with columns: If line 10 (taxable income) is—, And you are— (Single, Married filing jointly *, Married filing separately, Head of a household), Your tax is—, and tax values for brackets 42,000, 43,000, 44,000.

Table with columns: If line 10 (taxable income) is—, And you are— (Single, Married filing jointly *, Married filing separately, Head of a household), Your tax is—, and tax values for brackets 45,000, 46,000, 47,000.

(Continued)

* This column must also be used by a qualifying widow(er).

2018 Tax Computation Worksheet—Line 11a



See the instructions for line 11a in the Instructions for Form 1040 to see if you must use the worksheet below to figure your tax.

Note. If you're required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you're looking up. Enter the result on the appropriate line of the form or worksheet that you're completing.

Section A—Use if your filing status is **Single**. Complete the row below that applies to you.

Taxable income. If line 10 is—	(a) Enter the amount from line 10	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 11a
At least \$100,000 but not over \$157,500	\$	× 24% (0.24)	\$	\$ 5,710.50	\$
Over \$157,500 but not over \$200,000	\$	× 32% (0.32)	\$	\$ 18,310.50	\$
Over \$200,000 but not over \$500,000	\$	× 35% (0.35)	\$	\$ 24,310.50	\$
Over \$500,000	\$	× 37% (0.37)	\$	\$ 34,310.50	\$

Section B—Use if your filing status is **Married filing jointly** or **Qualifying widow(er)**. Complete the row below that applies to you.

Taxable income. If line 10 is—	(a) Enter the amount from line 10	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 11a
At least \$100,000 but not over \$165,000	\$	× 22% (0.22)	\$	\$ 8,121.00	\$
Over \$165,000 but not over \$315,000	\$	× 24% (0.24)	\$	\$ 11,421.00	\$
Over \$315,000 but not over \$400,000	\$	× 32% (0.32)	\$	\$ 36,621.00	\$
Over \$400,000 but not over \$600,000	\$	× 35% (0.35)	\$	\$ 48,621.00	\$
Over \$600,000	\$	× 37% (0.37)	\$	\$ 60,621.00	\$

Section C—Use if your filing status is **Married filing separately**. Complete the row below that applies to you.

Taxable income. If line 10 is—	(a) Enter the amount from line 10	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 11a
At least \$100,000 but not over \$157,500	\$	× 24% (0.24)	\$	\$ 5,710.50	\$
Over \$157,500 but not over \$200,000	\$	× 32% (0.32)	\$	\$ 18,310.50	\$
Over \$200,000 but not over \$300,000	\$	× 35% (0.35)	\$	\$ 24,310.50	\$
Over \$300,000	\$	× 37% (0.37)	\$	\$ 30,310.50	\$

Section D—Use if your filing status is **Head of household**. Complete the row below that applies to you.

Taxable income. If line 10 is—	(a) Enter the amount from line 10	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 11a
At least \$100,000 but not over \$157,500	\$	× 24% (0.24)	\$	\$ 7,102.00	\$
Over \$157,500 but not over \$200,000	\$	× 32% (0.32)	\$	\$ 19,702.00	\$
Over \$200,000 but not over \$500,000	\$	× 35% (0.35)	\$	\$ 25,702.00	\$
Over \$500,000	\$	× 37% (0.37)	\$	\$ 35,702.00	\$

2018 Tax Rate Schedules



The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Don't use them to figure your tax. Instead, see [chapter 29](#).

Schedule X—If your filing status is Single

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$9,525	10%	\$0
9,525	38,700	\$952.50 + 12%	9,525
38,700	82,500	4,453.50 + 22%	38,700
82,500	157,500	14,089.50 + 24%	82,500
157,500	200,000	32,089.50 + 32%	157,500
200,000	500,000	45,689.50 + 35%	200,000
500,000	.....	150,689.50 + 37%	500,000

Schedule Y-1—If your filing status is Married filing jointly or Qualifying widow(er)

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$19,050	10%	\$0
19,050	77,400	\$1,905.00 + 12%	19,050
77,400	165,000	8,907.00 + 22%	77,400
165,000	315,000	28,179.00 + 24%	165,000
315,000	400,000	64,179.00 + 32%	315,000
400,000	600,000	91,379.00 + 35%	400,000
600,000	.....	161,379.00 + 37%	600,000

Schedule Y-2—If your filing status is Married filing separately

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$9,525	10%	\$0
9,525	38,700	\$952.50 + 12%	9,525
38,700	82,500	4,453.50 + 22%	38,700
82,500	157,500	14,089.50 + 24%	82,500
157,500	200,000	32,089.50 + 32%	157,500
200,000	300,000	45,689.50 + 35%	200,000
300,000	.....	80,689.50 + 37%	300,000

Schedule Z—If your filing status is Head of household

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$13,600	10%	\$0
13,600	51,800	\$1,360.00 + 12%	13,600
51,800	82,500	5,944.00 + 22%	51,800
82,500	157,500	12,698.00 + 24%	82,500
157,500	200,000	30,698.00 + 32%	157,500
200,000	500,000	44,298.00 + 35%	200,000
500,000	.....	149,298.00 + 37%	500,000

Your Rights as a Taxpayer

This section explains your rights as a taxpayer and the processes for examination, appeal, collection, and refunds.

The Taxpayer Bill of Rights

1. The Right to Be Informed.

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

2. The Right to Quality Service.

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

3. The Right to Pay No More than the Correct Amount of Tax.

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

4. The Right to Challenge the IRS's Position and Be Heard.

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

5. The Right to Appeal an IRS Decision in an Independent Forum.

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

6. The Right to Finality.

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpay-

ers have the right to know when the IRS has finished an audit.

7. The Right to Privacy.

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

8. The Right to Confidentiality.

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

9. The Right to Retain Representation.

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

10. The Right to a Fair and Just Tax System.

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Examinations (Audits)

We accept most taxpayers' returns as filed. If we inquire about your return or select it for examination, it does not suggest that you are dishonest. The inquiry or examination may or may not result in more tax. We may close your case without change; or, you may receive a refund.

The process of selecting a return for examination usually begins in one of two ways. First, we use computer programs to identify returns that may have incorrect amounts. These programs may be based on information returns, such

as Forms 1099 and W-2, on studies of past examinations, or on certain issues identified by compliance projects. Second, we use information from outside sources that indicates that a return may have incorrect amounts. These sources may include newspapers, public records, and individuals. If we determine that the information is accurate and reliable, we may use it to select a return for examination.

Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, explains the rules and procedures that we follow in examinations. The following sections give an overview of how we conduct examinations.

By mail. We handle many examinations and inquiries by mail. We will send you a letter with either a request for more information or a reason why we believe a change to your return may be needed. You can respond by mail or you can request a personal interview with an examiner. If you mail us the requested information or provide an explanation, we may or may not agree with you, and we will explain the reasons for any changes. Please do not hesitate to write to us about anything you do not understand.

By interview. If we notify you that we will conduct your examination through a personal interview, or you request such an interview, you have the right to ask that the examination take place at a reasonable time and place that is convenient for both you and the IRS. If our examiner proposes any changes to your return, he or she will explain the reasons for the changes. If you do not agree with these changes, you can meet with the examiner's supervisor.

Repeat examinations. If we examined your return for the same items in either of the 2 previous years and proposed no change to your tax liability, please contact us as soon as possible so we can see if we should discontinue the examination.

Appeals

If you do not agree with the examiner's proposed changes, you can appeal them to the Appeals Office of the IRS. Most differences can be settled without expensive and time-consuming court trials. Your

appeal rights are explained in detail in both Publication 5, Your Appeal Rights and How To Prepare a Protest If You Don't Agree, and Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund.

If you do not wish to use the Appeals Office or disagree with its findings, you may be able to take your case to the U.S. Tax Court, U.S. Court of Federal Claims, or the U.S. District Court where you live. If you take your case to court, the IRS will have the burden of proving certain facts if you kept adequate records to show your tax liability, cooperated with the IRS, and meet certain other conditions. If the court agrees with you on most issues in your case and finds that our position was largely unjustified, you may be able to recover some of your administrative and litigation costs. You will not be eligible to recover these costs unless you tried to resolve your case administratively, including going through the appeals system, and you gave us the information necessary to resolve the case.

Collections

Publication 594, The IRS Collection Process, explains your rights and responsibilities regarding payment of federal taxes. It describes:

- What to do when you owe taxes. It describes what to do if you get a tax bill and what to do if you think your bill is wrong. It also covers making installment payments, delaying collection action, and submitting an offer in compromise.
- IRS collection actions. It covers liens, releasing a lien, levies, releasing a levy, seizures and sales, and release of property.
- IRS certification to the State Department of a seriously delinquent tax debt, which will generally result in denial of a passport application and may lead to revocation of a passport.

Your collection appeal rights are explained in detail in Publication 1660, Collection Appeal Rights.

Innocent spouse relief. Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and

penalties due on your joint return. However, if you qualify for innocent spouse relief, you may be relieved of part or all of the joint liability. To request relief, you must file Form 8857, Request for Innocent Spouse Relief. For more information on innocent spouse relief, see Publication 971, Innocent Spouse Relief, and Form 8857.

Potential third party contacts. Generally, the IRS will deal directly with you or your duly authorized representative. However, we sometimes talk with other persons if we need information that you have been unable to provide, or to verify information we have received. If we do contact other persons, such as a neighbor, bank, employer, or employees, we will generally need to tell them limited information, such as your name. The law prohibits us from disclosing any more information than is necessary to obtain or verify the information we are seeking. Our need to contact other persons may

continue as long as there is activity in your case. If we do contact other persons, you have a right to request a list of those contacted. Your request can be made by telephone, in writing, or during a personal interview.

Refunds

You may file a claim for refund if you think you paid too much tax. You must generally file the claim within 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later. The law generally provides for interest on your refund if it is not paid within 45 days of the date you filed your return or claim for refund. Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, has more information on refunds.

If you were due a refund but you did not file a return, you generally must file your return within 3 years from the date the return was

due (including extensions) to get that refund.

Taxpayer Advocate Service

TAS is an *independent* organization within the IRS that can help protect your taxpayer rights. We can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for our assistance, which is always free, we will do everything possible to help you. Visit TaxpayerAdvocate.irs.gov or call 1-877-777-4778.

Tax Information

The IRS provides the following sources for forms, publications, and additional information.

- *Internet:* IRS.gov.
- *Tax Questions:*

IRS.gov/help/tax-law-questions and [How To Get Tax Help](http://HowToGetTaxHelp).

- *Forms and Publications:* IRS.gov/Forms and IRS.gov/OrderForms.
- *Small Business Ombudsman:* A small business entity can participate in the regulatory process and comment on enforcement actions of the IRS by calling 1-888-REG-FAIR.
- *Treasury Inspector General for Tax Administration:* You can confidentially report misconduct, waste, fraud, or abuse by an IRS employee by calling 1-800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-877-8339. You can remain anonymous.

How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) and find resources that can help you right away.

Tax reform. Major tax reform legislation impacting individuals, businesses, and tax-exempt entities was approved by Congress in the Tax Cuts and Jobs Act on December 22, 2017. Go to [IRS.gov/TaxReform](https://www.irs.gov/TaxReform) for information and updates on how this legislation affects your taxes.

Preparing and filing your tax return. Find free options to prepare and file your return on [IRS.gov](https://www.irs.gov) or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$55,000 or less, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to [IRS.gov](https://www.irs.gov) to see your options for preparing and filing your return which include the following.

- **Free File.** Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify to use brand-name software to prepare and e-file your federal tax return for free.
- **VITA.** Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 to find the nearest VITA location for free tax return preparation.
- **TCE.** Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call 888-227-7669 to find the nearest TCE location for free tax return preparation.



Getting answers to your tax questions.

On [IRS.gov](https://www.irs.gov), get answers to your tax questions anytime, anywhere.

- Go to [IRS.gov/Help](https://www.irs.gov/Help) for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to [IRS.gov/ITA](https://www.irs.gov/ITA) for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics

and provide answers. You can print the entire interview and the final response for your records.

- You may also be able to access tax law information in your electronic filing software.

Getting tax forms and publications. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all of the forms and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as an eBook at no charge. Or you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have forms mailed to you within 10 business days.

Access your online account (individual taxpayers only). Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe, pay online, or set up an online payment agreement.
- Access your tax records online.
- Review the past 24 months of your payment history.
- Go to [IRS.gov/SecureAccess](https://www.irs.gov/SecureAccess) to review the required identity authentication process.

Using direct deposit. The fastest way to receive a tax refund is to combine direct deposit and IRS e-file. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The IRS issues more than 90% of refunds in less than 21 days.

Refund timing for returns claiming certain credits. The IRS can't issue refunds before mid-February 2019 for returns that claimed the earned income credit (EIC) or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Getting a transcript or copy of a return. The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.irs.gov/Transcripts). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 800-908-9946, or

- Mail Form 4506-T or Form 4506T-EZ (both available on [IRS.gov](https://www.irs.gov)).

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the EIC.
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EINApplication) helps you get an employer identification number.
- The [IRS Withholding Calculator \(IRS.gov/W4App\)](https://www.irs.gov/W4App) estimates the amount you should have withheld from your paycheck for federal income tax purposes and can help you perform a "paycheck checkup."
- The [First Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](https://www.irs.gov/HomeBuyer) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/SalesTax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

Resolving tax-related identity theft issues.

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to [IRS.gov/IDProtection](https://www.irs.gov/IDProtection) for information.
- If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, visit [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft) to learn what steps you should take.

Checking on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- The IRS can't issue refunds before mid-February 2019, for returns that claimed the EIC or the ACTC. This applies to the entire refund, not just the por-

tion associated with these credits.

- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

Making a tax payment. The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or money order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier \(IRS.gov/OIC\)](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe.

Checking the status of an amended return. Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR)

to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system and processing it can take up to 16 weeks.

Understanding an IRS notice or letter. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Watching IRS videos. The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/IRSVideos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

Getting tax information in other languages. For taxpayers whose native language isn't English, we have the following resources avail-

able. Taxpayers can find information on IRS.gov in the following languages.

- [Spanish \(IRS.gov/Spanish\)](https://www.irs.gov/Spanish).
- [Chinese \(IRS.gov/Chinese\)](https://www.irs.gov/Chinese).
- [Vietnamese \(IRS.gov/Vietnamese\)](https://www.irs.gov/Vietnamese).
- [Korean \(IRS.gov/Korean\)](https://www.irs.gov/Korean).
- [Russian \(IRS.gov/Russian\)](https://www.irs.gov/Russian).

The IRS TACs provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

The Taxpayer Advocate Service (TAS) Is Here To Help You

What is TAS?

TAS is an *independent* organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](https://www.irs.gov/TaxpayerBillOfRights).

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to

[TaxpayerAdvocate.IRS.gov](https://www.irs.gov/TaxpayerAdvocate) to help you understand *what these rights mean to you* and how they apply. These are *your* rights. Know them. Use them.

What Can TAS Do For You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach TAS?

TAS has offices *in every state, the District of Columbia, and Puerto Rico*. Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/TaxpayerAdvocate). You can also call them at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to them at [IRS.gov/SAMS](https://www.irs.gov/SAMS).

TAS also has a website, [Tax Reform Changes](https://www.irs.gov/TaxReformChanges), which shows you how the new tax law may change your future tax filings and helps you plan for these changes. The information is categorized by tax topic in the order of the IRS Form 1040. Go to [TaxChanges.us](https://www.irs.gov/TaxChanges) for more information

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. To find a clinic near you, visit [TaxpayerAdvocate.IRS.gov/LITCmap](https://www.irs.gov/TaxpayerAdvocate) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](https://www.irs.gov/LowIncomeTaxpayerClinicList).

Index



To help us develop a more useful index, please let us know if you have ideas for index entries. See "Comments and Suggestions" in the "Introduction" for the ways you can reach us.

10% tax for early withdrawal from IRA or retirement plan (See Early withdrawal from deferred interest account, subheading: Tax on)

10-year tax option [78](#)

401(k) plans:
Tax treatment of contributions [48](#)

403(b) plans:
Rollovers [79, 125, 131](#)

457 plans (See Section 457 deferred compensation plans)

529 plans (See Qualified tuition programs)

59 1/2 rule [128](#)

60-day rule [124](#)

70 1/2 rule [120](#)

A

Abandonment of home [110](#)

Abortion:
Deductibility as medical expense [161](#)

Abroad, citizens traveling or working [6, 49, 142, 143](#)
(See also Foreign employment)
(See also Citizens outside U.S.)

Absence, temporary [27, 32](#)

Accelerated death benefits [88](#)

Accidental death benefits [47](#)

Accident insurance [46](#)
Cafeteria plans [50](#)
Long-term care [46, 51](#)

Accidents, car [185](#)
Value determination [187](#)
Willful negligence or intentional act as cause [185](#)

Accountable plans for employee reimbursements [149, 150](#)

Accountants:
Basis to include fees of [97](#)

Accounting methods [11](#)
Accrual method (See Accrual method taxpayers)
Cash method (See Cash method taxpayers)
Change of:
Depreciation, to deduct unclaimed amount [70](#)

Accounting periods [11](#)
Calendar year [9, 11, 46](#)
Change in, standard deduction not allowed [154](#)
Fiscal year [11, 40, 43](#)
Fringe benefits [46](#)

Accrual method taxpayers [11](#)
Taxes paid during tax year, deduction of [164](#)

Accumulation distribution of trusts:
Tax on [198](#)

Accuracy-related penalties [18](#)

Acknowledgment [182](#)

Activities not for profit [92](#)

Address [15](#)
Change of [16](#)
Foreign [15](#)
P.O. box [15](#)

Adjusted basis [98, 99](#)
Decreases to basis [98](#)
Depreciation [98](#)
Easements [98](#)
Energy conservation subsidies exclusion [99](#)
Examples (Table 13-1) [99](#)
Gifts [100](#)
Home sale (See Sale of home)
Improvements [98](#)
Increases to basis [98](#)
Local assessments [98](#)
Sales of property [103](#)
Section 179 deduction [98](#)

Adjusted gross income (AGI):
Medical and dental expenses and limit of deduction [158](#)
Modified (See Modified adjusted gross income (MAGI))
Retirement savings contribution credit [21](#)

Adjustments [199](#)

Administrators, estate (See Executors and administrators)

Adopted child [26, 32, 35](#)
Earned income credit [224](#)

Adoption [180, 238](#)
ATIN [12, 205](#)
Child tax credit [214](#)
Credits:
Married filing separately [21](#)
Taking [238](#)
Employer assistance [46](#)
Exception for adopted child [159](#)
Expenses not deductible:
Foster care prior to, no charitable deduction [178](#)
No charitable deduction for [180](#)
Foreign child [238](#)
Medical and dental expenses of adopted child [159](#)
Taxpayer identification number [12, 35](#)
Taxpayer identification number (TIN) [205](#)

Advance payment of the premium tax credit (APTC) [235](#)

Age:
Children's investments (See Children,

Age (Cont.)

- subheading:* Investment income of child under age 18)
Gross income and filing requirements (Table 1-1) [5](#)
- IRAs:**
Contribution cutoff at age 70 1/2 [120](#)
Distribution prior to age 59 1/2 [128](#)
Distribution required at age 70 1/2 [126, 128](#)
Pension distributions required at age 70 1/2 [81](#)
Retirement plan recipients over age 75 [77](#)
Roth IRAs [129, 132](#)
Standard deduction for age 65 or older [155](#)
- Agents** [105](#)
(See also Fiduciaries)
Income paid to [11](#)
Signing return [13](#)
- Age test** [26](#)
- AGI** (See Adjusted gross income (AGI))
- Agricultural workers** (See Farmers)
- Agriculture** (See Farming)
- Aircraft:**
Charitable gift of, deduction for fair market value [181](#)
- Airplanes, donations of** [180](#)
- Airport transportation:**
Business-related travel expense [141](#)
- Alaska:**
Standard meal allowance [141](#)
- Alaska Permanent Fund dividends** [92](#)
Child's dividends [174](#)
Income from [65](#)
Investment income not to include [174](#)
- Alaska Unemployment Compensation Fund** [164](#)
- Alcoholic beverages:**
IRA prohibited transactions in [127](#)
- Alcohol rehabilitation centers:**
Deductibility of medical expense [161](#)
- Aliens** [205](#)
Dual-status (See Dual-status taxpayers)
Filing required [6](#)
Nonresident (See Nonresident aliens)
Resident (See Resident aliens)
- Alimony** [132-135](#)
Definition of [132](#)
Mortgage payments:
Interest deduction [171](#)
Reporting of income [93](#)
- Alternative calculation for year of marriage** [235](#)
- Alternative filing methods:**
Electronic (See E-file)
- Alternative fuel vehicle refueling property credit** [238](#)
- Alternative minimum tax (AMT)** [199, 201](#)
Child's tax, figuring of [203](#)
Exempt-interest dividends [65](#)
Nonrefundable credit for prior year tax [239](#)
- Alternative motor vehicle credit** [238](#)
- Ambulance service personnel:**
Life insurance proceeds when death in line of duty [89](#)
- Amended returns** [17](#)
(See also Form 1040X)
Itemized deduction, change to standard deduction [156](#)
Standard deduction, change to itemized deductions [156](#)
- American citizens abroad** [5](#)
(See also Citizens outside U.S.)
Employment (See Foreign employment)
- American Indians** (See Indians)
- American Samoa:**
Income from [5](#)
- Amortization:**
Bond premiums, treatment of [175](#)
- Annuities** [79](#)
(See also Rollovers)
Cost computation [75](#)
Decedent's unrecovered investment in [12](#)
Early distributions from [80](#)
Deferred annuity contracts [80](#)
Estimated tax [75](#)
Exclusion limit [75](#)
General Rule:
Annuity starting before November 19, 1996 [77](#)
Nonqualified plans and qualified plans for recipients over 75 years [77](#)
Purchased annuities [75](#)
Survivor's annuity [81](#)
Guaranteed payments [76](#)
IRAs as [120](#)
Joint return [75](#)
Worksheet [77](#)
Loans from plan [75](#)
Lump-sum distributions [78](#)
Multiple plan benefits [74, 75](#)
Partly taxable payments [75](#)
Purchased annuities [75](#)
Reporting of [75](#)
Retirement annuities [74](#)
Rollovers [79](#)
Sale of:
Gain as ordinary income [75](#)
Simplified method to calculate tax-free part of annuity payment [75](#)
Survivor's annuity [81](#)
Worksheet for computation [76](#)
Survivor annuities [81](#)
Trade of insurance policies and annuities [104](#)
Unrecovered investment [196](#)
Withholding [12, 38, 75](#)
- Annulled marriages:**
Filing status [20](#)
- Anthrax incidents** (See Terrorist attacks)
- Antiques** (See Collectibles)
- Appliances:**
Deterioration and damage, not casualty loss [185](#)
- Appraisal fees** [193](#)
Donated property [180](#)
Not deductible as interest [172](#)
Real estate transactions, when required by lender [98](#)
- Appraisals:**
Casualty or theft losses [187, 188](#)
- Archer MSAs** [95](#)
Contributions [46](#)
Medical expenses paid for decedent from [159](#)
Not deductible as medical expense [161](#)
- Armed Forces** [145, 176, 177](#)
(See also Veterans benefits)
(See also Reservists)
(See also Armed forces)
(See also Veterans' organizations)
- Armed forces:**
Combat zone:
Extension to file return [10](#)
Signing return for spouse [21](#)
Dependency allotments [33](#)
Disability pay [50](#)
Disability pensions [50](#)
GI Bill benefits [34](#)
Military quarters allotments [33](#)
Naval officers on permanent duty aboard ship [139](#)
Permanent duty overseas [139](#)
Real estate taxes when receiving housing allowance [166, 169](#)
Rehabilitative program payments [50](#)
Reserves [153](#)
Retiree's pay withholding [36](#)
Retirees' pay:
Taxable income [50](#)
Wages [49](#)
- Artists, performing** (See Performing artists)
- Art works:**
As capital assets [105, 106](#)
Capital gains or losses from sale or trade of [117](#)
- Assessments, local** (See Local assessments)
- Assistance** (See Tax help)
- Assistance, tax** (See Tax help)
- Assumption of mortgage** [98](#)
Fees not included in basis [98](#)
- Athletic events:**
Charitable contributions [177](#)
- ATIN (Adoption taxpayer identification number)** [12](#)
- At-risk rules:**
Rental property [70](#)
- Attachment of wages** [11](#)
- Attachments to return** [12](#)
- Attorney contingency fee:**
As income [93](#)
- Attorney fees, whistleblower awards:**
As income [93](#)
- Attorneys' fees** [193, 195](#)
Basis to include [97](#)
Title to property, for preparation, filing, etc. [98](#)
- Audits:**
Travel expense records [148](#)
- Auto insurance:**
Medical expenses covered by, not deductible [161](#)
- Automatic extension of time to file** [9, 10](#)
Form 4868 [9](#)
- Automatic investment services:**
Holding period, determination of [107](#)
- Awards** (See Prizes and awards)
- Away-from-home travel** (See Travel and transportation expenses)
-
- B**
- Babysitting** [45](#)
- Back pay, award for** [45](#)
Emotional distress damages under title VII of Civil Rights Act of 1964 [93](#)
- Backup withholding** [39, 42, 55](#)
Dividend income [62](#)
Penalties [39](#)
- Bad debts:**
Bank deposit, loss due to bank's insolvency or bankruptcy [186](#)
Reporting on Schedule D (Form 1040) [186](#)
Claim for refund [18, 108](#)
Nonbusiness [108](#)
Recovery [89](#)
Reporting of [108](#)
Short-term capital loss [108](#)
When deductible [108](#)
- Baggage:**
Business-related travel expense [141](#)
- Balance due** [198](#)
- Bankruptcy:**
Canceled debt not deemed to be income [88](#)
Financial institution's bankruptcy causing deductible loss [186](#)
Reporting of [191](#)
- Banks:**
Automatic investment service, determination of holding period [107](#)
IRAs with [120](#)
Losses on deposits, when casualty losses [107, 186](#)
Reporting of [191](#)
Money market accounts [64](#)
- Bar associations:**
Charitable contributions to [179](#)
- Bar employees:**
Tips (See Tip income)
- Bargain sales:**
As charitable contributions [181](#)
Basis of purchase [99](#)
- Barter income** [87](#)
Definition of bartering [87](#)
Form 1099-B [87](#)
- Basis:**
Adjusted basis [98](#)
Allocation between business and personal use [97](#)
Bad debts [108](#)
Bargain purchases [99](#)
Bonds [101](#)
Cost basis [97](#)
IRAs for nondeductible contributions [123, 126](#)
Definition of [97](#)
Gifts [100](#)
Home sales (See Sale of home)
Improvements to real estate [98](#)
Like-kind exchanges [104](#)
Other than cost [99-103](#)
Points not to be included [98](#)
Property received for services [99](#)
Real estate [97](#)
Restricted property [99](#)
Stock or stock rights [65](#)
Tax-exempt obligations:
Bonds [102](#)
Transfers between spouses [100, 104](#)
- Beetles:**
Damage or destruction to trees and plants, when casualty loss [185](#)
- Beneficiaries** [62, 79, 93](#)
(See also Estate beneficiaries)
(See also Trust beneficiaries)
- Bequests** [93, 94, 202](#)
(See also Estate beneficiaries)
(See also Inheritance)
(See also Gifts)
- Bingo** [177, 179](#)
- Birth control pills** [161](#)
- Birth of child** [27](#)
Head of household, qualifying person to file as [23](#)
Social security number to be obtained [35](#)
- Birth of dependent** [32](#)
- Blackmail:**
Losses due to [186](#)
- Blind persons:**
Exemption from withholding [37](#)
Guide dogs, deductible as medical expense [161](#)
Impairment-related work expenses, deduction for [163](#)
Standard deduction for [154, 155](#)
- Blood banks:**
No charitable deduction for blood donations to [177, 180](#)
- Blue books to determine fair market value** [181](#)
- Boats:**
Charitable gift of, deduction for fair market value [181](#)
Donations of [180](#)
- Body scan** [161](#)
- Bona fide business purpose:**
Travel expenses [140](#)
- Bonds:**
Adjusted basis for [101](#)
Amortization of premium [175, 195](#)
As capital assets [105, 106](#)
Convertible bonds [104](#)
Discounted:
Capital gain or loss [106](#)
Issued at discount [60](#)
Market discount bonds [107](#)
Original issue discount [60](#)
Redemption of [102](#)
Retirement of [79, 102](#)
Sale of [59](#)
Savings [56, 57](#)
Sold at premium, computation of adjusted basis [101](#)
State or local government, tax-exempt [106](#)
Tax-exempt [60](#)
- Bonuses** [37, 45, 95](#)
- Bookkeeping** (See Recordkeeping requirements)
- Books to determine fair market value** [187](#)

Borrowed funds [75, 175](#)
(See also [Loans](#))
Used for charitable contributions,
deduction for [182](#)

Bottled water [161](#)

Boy Scouts:
Charitable contributions to [176, 177](#)

Braille books [161](#)

Breach of contract:
Damages as income [93](#)

Breast pump and supplies [161](#)

Bribes [93, 194](#)

Brokers:
Form 1099-B [102](#)
IRAs with [120](#)
Commissions [120, 121](#)
Receiving dividends, reporting on
Form 1099-MISC [62](#)

Burglary:
Losses due to [186](#)

Burial expenses (See [Funerals](#))

Business associates [143](#)
Business travel to meet [145](#)
Travel expenses of, paying
for [140](#)

Business expenses [143](#)
Job search expenses [95](#)
Meal expenses (See [Meal and lodging expenses](#))
Reimbursements [37, 45](#)
Returning excess for business
expenses [151](#)
Returning excess business
expenses [37](#)
Travel (See [Travel and transportation expenses](#))

Business organizations:
Charitable contributions to [179](#)

Business property:
As gift, adjusted basis for [100](#)
Basis for depreciation [101](#)
Property use changed to,
adjusted basis for [101](#)
Sales or exchanges:
Like-kind exchanges [103](#)

Business tax credits:
Claim for refund [18](#)

C

Cafeteria plans [50](#)

Calendar year taxpayers:
Accounting periods [9, 11, 46](#)
Filing due date [9](#)

California Nonoccupational Disability Benefit Fund [164](#)

Campaign contributions [93, 177, 179](#)
Presidential Election Campaign
Fund [12](#)

Campaign expenses [194](#)

Canada:
Resident of [26, 32](#)

Cancellation of debt [87](#)
Exceptions to treatment as
income [87](#)

Candidates for public office:
Contributions to, no charitable
deduction for [177, 179](#)

Capital assets:
Coal and iron ore [91](#)
Definition of [105](#)

Capital expenses [34](#)

Capital gains or losses [105, 115](#)
Bad debts as short-term capital
loss [108](#)
Carryover of [116](#)
Worksheet [117](#)
Character of gain [105](#)
Character of loss [105](#)
Child's distributions and
dividends, reporting of [174](#)
Collectibles [117](#)
Deductions [116](#)
Limit on [116](#)
Distributions [64](#)
Form 1040 to be used [65](#)
Form 8949 [115](#)
Hobbies, sales from
collections [94](#)
Holding period, determination
of [107](#)

How to report [115](#)
Installment sales and [116](#)
Lump-sum distributions from
pensions and annuities [78](#)
Mutual funds paying [64](#)
Net capital gain [105, 116, 117](#)
Included as investment
income [174](#)
Net long-term capital loss [116](#)
Sale of personal items [95](#)
Sale or trade of property held
more than 1 year [107, 116](#)
Schedule D [115](#)
Section 1250 gains from sale of
real property [105, 117](#)
State or local government bonds,
tax-exempt [106](#)
Tax rates [117](#)
Maximum capital gain rates
(Table 16-1) [117](#)
Total net gain [116](#)
Total net loss [116](#)
Undistributed gains:
Credit for tax on [64, 240](#)

Car expenses [184](#)

Car pools [93, 145](#)

Carrybacks:
Business tax credit
carrybacks [18](#)

Carryovers:
Capital loss [116](#)
Worksheet [117](#)
Investment interest [174](#)

Cars [48, 96, 138, 146](#)
(See also [Travel and transportation](#))
(See also [Standard mileage rates](#))
Accidents resulting in casualty
loss [185](#)
Value determination [187](#)
Willful negligence or
intentional act as
cause [185](#)
Actual expenses [146, 147](#)
Advertising displays on [145](#)
Allowances from employers [150](#)
As capital assets [105](#)
Blue book to determine fair
market value [181](#)
Books to determine fair market
value [187](#)
Business and personal use,
allocation between [147, 148](#)
Business-related travel
expenses [141](#)
Car pools [145](#)
Charitable gift of, deduction for
fair market value [181](#)
Charitable organization service,
use for [178](#)
Depreciation [147](#)
Donations of [180](#)
Fixed and variable rate
(FAVR) [151](#)
Form 2106, how to fill out [152](#)
Hauling tools or instruments [145](#)
Interest on loans, not
deductible [175](#)
Leased vehicles [147](#)
Medical transportation [161](#)
Parking (See [Parking fees](#))
Personal property taxes on,
deduction of [167](#)
Reporting of [148](#)
Table 20-3 showing forms to
be used [152](#)
Sale, trade-in, or other
disposition [147](#)
Section 179 deductions [147](#)

Cash:
Dividends paid as [62](#)
Rebates [93](#)
Sales of property for [103](#)

**Cash contributions, records to
keep** [182](#)

Cash method taxpayers [11](#)
Bad debts [108](#)
Points, deduction of [171](#)
Real estate transactions, tax
allocation [165](#)
Taxes paid during tax year,
deduction of [164](#)
Worthless securities and
negotiable promissory
notes [103](#)

Cash rebates [93](#)

Casualties [114](#)

Casualty insurance:
Premiums not in property
basis [98](#)
Reimbursements from [93](#)

Casualty losses [184, 193, 195](#)
Adjusted basis in property [98, 188, 191](#)
Amount of loss [187](#)
Appraisals [187, 188](#)
Bank deposit, loss due to bank's
insolvency or bankruptcy [186](#)
Costs:
Cleaning up or making
repairs [187](#)
Photographs and
appraisals [188](#)
Deductible losses [185](#)
\$100 rule [190](#)
When to take
(Table 26-2) [190](#)
Deduction limits:
For personal property
(Table 26-1) [189](#)
Definition of casualty [185](#)
Disasters [188](#)
(See also [Disaster relief](#))
Employer's emergency disaster
fund [188](#)
Fair market value of
property [187](#)
Form 4684 to be filed [184](#)
Insurance proceeds, treatment
of [188](#)
Net operating losses [191](#)
Nondeductible losses [185](#)
Proof of loss [186](#)
Property used partly for business
and partly for personal
purposes [189](#)
Reimbursement [188](#)
Reporting of gain or loss [190, 191](#)
Single casualty on multiple
properties [189](#)

Cemeteries:
Charitable contributions to [176](#)

Certificate, mortgage credit [239](#)

Certificates of deposit (CDs) [60, 119](#)
(See also [Individual retirement arrangements \(IRAs\)](#))

Chambers of commerce [144](#)
Charitable contributions to [177, 179](#)

Change of address [16](#)

Change of name [11, 43](#)

Chaplains:
Life insurance proceeds when
death in line of duty [89](#)

Charitable contributions [176-181, 183, 184](#)
Gifts to reduce public debt [15](#)

Charitable distributions, qualified [126](#)

Charity benefit events:
Deduction amount for charitable
contributions [177](#)

Checklists:
Medical and dental expense
deductions (Table 21-1) [160](#)

Checks:
As charitable contributions [181](#)
Canceled checks as evidence of
travel expenses [148](#)
Constructive receipt of [11](#)

Check-writing fees [194](#)

Child, qualifying [26](#)

Child:
Foster child [228, 229](#)
Married child [225](#)

Child and dependent care credit:
Due diligence [208](#)
Earned income [205](#)
Full-time student [205](#)
Married filing separately [21](#)
Payments to relatives [207](#)

Child born alive [27](#)

Childcare:
Child care:
Babysitting [45](#)
Care providers [44](#)

Credit [203](#)
Expenses [34](#)
Nursing care for healthy baby, not
deductible as medical
expense [161](#)
Provider:
Taxpayer identification
number [208](#)

Child custody [27](#)

Children [46, 180](#)
(See also [Adoption](#))
Additional child tax credit [215](#)
Adoption (See [Adopted child](#))
Babysitters [45](#)
Birth of child:
Head of household, qualifying
person to file as [23](#)
Social security number to be
obtained [35](#)
Care providers [44](#)
Child's tax, figuring of:
Alternative minimum tax [203](#)
Credit for [6](#)
(See also [Child tax credit](#))
Custody of [27](#)
Death of child:
Head of household, qualifying
person to file as [23](#)
Dividends of (See [this heading](#)):
Investment income of child
under age 18)
Earnings of [6](#)
Filing requirements:
As dependents (Table 1-2) [5](#)
Gifts to [55, 202](#)
Inclusion of child's income on
parent's return (Figure
30-A) [201](#)
Investment income of [62](#)
Investment income of child under
age 18:
Dependent filing requirements
(Table 1-2) [5](#)
Interest and dividends [6](#)
Parents' election to report on
Form 1040 [6, 174](#)
Kidnapped [27, 31](#)
Nontaxable income [202](#)
Property received as gift, income
from [202](#)
Signing return, parent for
child [13](#)
Standard deduction for [154, 155](#)
Stillborn [27](#)
Support of (See [Child support](#))
Tax credit (See [Child tax credit](#))
Transporting school children [96](#)
Unearned income of [55](#)
Unearned income of certain
children [200](#)
Form 8615, use of (Figure
30-B) [203](#)
Parents' election to report on
Form 1040 [201](#)
Trust income [202](#)
Unearned income
defined [201](#)

Child support [93](#)
Alimony, difference from [133, 134](#)

Child tax credit [6, 25, 213-215](#)
Claiming the credit [215](#)
Limit on credit [215](#)
Limits [21](#)
Married filing separately [21](#)

Chronic illness:
Accelerated payment of life
insurance
proceeds (See [Accelerated death benefits](#))
Long-term care (See [Long-term care insurance contracts](#))

Churches, temples, etc.:
Charitable contributions to [176, 177](#)
Convention delegates, deduction
of unreimbursed
expenses [178](#)

Citizen or resident test [26](#)

Citizens outside U.S.:
Business travel outside U.S.:
Self-employed persons [142](#)
Standard meal
allowance [141](#)

Citizens outside U.S. (Cont.)

Earned income exclusion [2](#)
Employment (See Foreign employment)
Extension of time to file [10](#)
Filing requirements [5](#)
Withholding from IRA distributions [127](#)

Civic associations:
Charitable contributions to [179](#)
Contributions to, no charitable deduction for [177](#)

Civil defense organizations:
Charitable contributions to [176](#)

Civil service retirement benefits [74](#)

Civil suits [93](#)
(See also Damages from lawsuits)

Civil tax penalties (See Penalties)

Clergy [6](#)
Contributions that can be spent as individual wishes, not deductible charitable contribution [179](#)
Housing [49](#)
Real estate taxes when receiving housing allowance [166](#), [169](#)
Life insurance proceeds when chaplain died in line of duty [89](#)
Pensions [49](#)
Special income rules [49](#)

Clerical help, deductibility of [193](#)

Clients [143](#)
Business travel to meet [145](#)
Travel expenses of, paying for [140](#)

Closing costs:
Real property transactions [98](#)
Sale of home [110](#)

Clothing:
Moth damage, not casualty loss [185](#)
Uniforms:
Charitable organization requiring, deduction for cost and upkeep of [178](#)
Used clothing, charitable deduction for fair market value [181](#)

Coal and iron ore [91](#)

Coins (See Collectibles)

Collectibles:
As capital assets [105](#), [106](#)
Gains or losses from sale or trade of [117](#)
IRA investment in [127](#)

Colleges and universities:
Charitable contributions to [176](#), [177](#)
Athletic events [177](#)
Education costs [95](#)
(See also Qualified tuition programs)
Employer-provided educational assistance [136](#)
(See also Educational assistance)

Combat zone:
Extension to file return [10](#)
Signing return for spouse [21](#)

Commission drivers:
Deduction of expenses [149](#)

Commissions [37](#)
Advance [45](#)
IRAs with brokers [120](#), [121](#)
Property basis to include when buyer pays [98](#)
Sharing of (kickbacks) [95](#)
Unearned, deduction for repayment of [45](#)

Commodities:
Derivative financial instruments [106](#)

Common law marriage [20](#)

Community property [5](#), [57](#)
Alimony, difference from [133](#)
IRAs [120](#)
Married filing separately [22](#)
Medical and dental expenses [158](#)

Commuting expenses [145](#), [194](#)
Employer-provided commuter vehicle [48](#)

Compensation [44](#)
(See also Wages and salaries)
Defined for IRA purposes [120](#)
Defined for Roth IRA purposes [129](#)
Employee [44](#)
Miscellaneous compensation [45](#)
Nonemployee [94](#)
Unemployment [91](#)

Computation of tax [12](#)
Equal amounts [12](#)
Negative amounts [12](#)
Rounding off dollars [12](#)

Condemnation of property [114](#), [184](#)
Disaster areas, government-ordered demolition of unsafe home [185](#)
Period of ownership and use [112](#)

Confidential information:
Privacy Act and paperwork reduction information [2](#)
Travel expenses and [148](#)

Constructive receipt of income [11](#), [61](#)

Contributions [15](#), [93](#), [176](#), [177](#), [179](#)
(See also Charitable contributions)
(See also Campaign contributions)
Nontaxable combat pay [120](#)
Political [195](#)
Reservist repayments [120](#)
Retirement (See specific type of plan)

Controlled corporations:
Nontaxable stock purchase of [104](#)
Related party transactions [105](#)

Convenience fees [193](#)

Conventions:
Delegates:
Deduction of unreimbursed expenses [178](#)
Travel expenses [143](#)
Travel expenses [143](#)

Conversion (See specific retirement or IRA plan)

Convertible stocks and bonds [104](#)

Cooperative housing:
Dwelling unit used as home [66](#)
Mortgage interest statements [172](#)
Real estate taxes, deduction of [165](#)
Taxes that are deductible (Table 22-1) [167](#)
Sale or trade of:
Form 1099-S to report [116](#)
Period of ownership and use [111](#)

Cooperatives:
Patronage dividends [65](#)

Co-owners:
Dwelling unit used as home by co-owner, rental income and expense allocation [69](#)

Copyrights [106](#)
Infringement damages [93](#)
Royalties [91](#)

Corporations [89](#)
(See also S corporations)
Controlled corporations [104](#), [105](#)
Director fees as self-employment income [94](#)
Reorganizations and nontaxable trade of stock [104](#)

Corrections (See Errors)

Cosmetics:
Not deductible as medical expense [161](#)

Cosmetic surgery:
Not deductible as medical expense [161](#)

Cost basis [97](#)
IRAs for nondeductible contributions [123](#), [126](#)

Cost-of-living allowances [45](#)

Country clubs:
Charitable contributions to [179](#)

Dues:
Charitable deduction not allowed [177](#)

Coupon bonds [61](#)

Court awards and damages (See Damages from lawsuits)

Cousin [32](#)

Coverdell ESAs:
Additional tax on [198](#)

Credit cards:
Annual fees, not deductible [175](#)
Benefits, taxability of insurance [93](#)
Charitable contributions charged to [181](#)
Finance charges, not deductible [175](#)
Payment of taxes [2](#)

Credit for child and dependent care expenses [200](#)

Credit for other dependents [213](#), [214](#)
Claiming the credit [215](#)
Limit on credit [215](#)
Qualifying person [215](#)

Credit for prior year minimum tax:
Nonrefundable [239](#)

Credit for the elderly or the disabled [200](#)

Credit or debit cards:
Payment of taxes [10](#)

Credit reports:
Costs not included in property basis [98](#)
Fees for, not deductible [175](#)

Credits [197](#), [200](#)
Alternative fuel vehicle refueling property credit [238](#)
Alternative motor vehicle [238](#)
American opportunity [21](#)
Build America bonds (See Credit to holders of tax credit bonds)
Capital gains, undistributed, credit for tax on [64](#), [240](#)
Child and dependent care [203](#)
Child tax (See Child tax credit)
Clean renewable energy bonds (See Credit to holders of tax credit bonds)
Credit for other dependents [213](#)
Earned income (See Earned income credit)
Elderly or the disabled [210](#)
Excess withholding [241](#)
Foreign tax [239](#)
Health coverage [240](#)
Lifetime learning (See Lifetime learning credit)
Mortgage interest [239](#)
Nonrefundable credits [238](#)
Plug-in electric drive motor vehicle [239](#)
Premium tax credit [235](#)
Prior year minimum tax (AMT) [239](#)
Qualified energy conservation bonds (See Credit to holders of tax credit bonds)
Qualified school construction bonds (See Credit to holders of tax credit bonds)
Qualified zone academy bonds (See Credit to holders of tax credit bonds)
Refundable credits [240](#)
Residential energy [240](#)
Retirement savings contribution [240](#)

Credit to holders of tax credit bonds [238](#)

Cremation:
Not deductible as medical expense [161](#)

Criminal prosecutions:
Travel expenses for federal staff [139](#)

Cruises:
Travel expenses when incidental business activities [142](#)

Custodial fees [193](#)

Custody of child [27](#)

Customers [143](#)
Business travel to meet [145](#)

Travel expenses of, paying for [140](#)

D

Daily allowance (See Per diem)

Damages from lawsuits [93](#)
Medical expenses as part of settlement [162](#)

Damage to property [184](#)
(See also Casualty losses)
Disasters [188](#)
(See also Disaster relief)

Dating your return [13](#)

Daycare centers [44](#), [207](#)
(See also Child care)
(See also Child and dependent care credit)

Deadlines (See Due dates)

Death (See Decedents)

Death benefits:
Accelerated [88](#)
Life insurance proceeds (See Life insurance)
Public safety officers who died or were killed in line of duty, tax exclusion [89](#)

Death of child [27](#)

Death of dependent [32](#)

Debt instruments (See Bonds or Notes)

Debts [18](#), [89](#)
(See also Bad debts)
Canceled (See Cancellation of debt)
Nonrecourse [87](#)
Paid by another [11](#)
Payoff of debt included in sales transaction [103](#)
Public, gifts to reduce [15](#)
Recourse [87](#)
Refund offset against [8](#), [13](#)

Deceased taxpayers (See Decedents)

Decedents [5](#)
(See also Executors and administrators)
Capital loss of [117](#)
Deceased spouse [5](#)
Due dates [9](#)
Earned income credit [228](#)
Filing requirements [5](#)
Funeral expenses [179](#)
Medical and dental expenses [159](#)
Savings bonds [58](#)
Spouse's death [20](#)
Standard deduction [154](#)
Transfer of property at death [102](#)

Declaration of rights of taxpayers:
IRS request for information [2](#)

Deductions [89](#), [108](#), [116](#), [132](#), [143](#), [154](#), [171](#), [172](#)
(See also Recovery of amounts previously deducted)
(See also Bad debts)
(See also Capital losses)
(See also Points)
Alimony, deductible by payer [135](#)
Casualty losses (See Capital losses)
Changing claim after filing, need to amend [17](#)
Charitable contributions [176](#)
Dental expenses (See Medical and dental expenses)
Depreciation [98](#)
Educator expenses [137](#)
Estate [193](#)
Fee-basis government officials [153](#)
Impairment-related work expenses [153](#), [163](#)
Interest (See Interest payments)
Investment expenses [174](#)
Itemizing (See Itemized deductions)
Long-term care insurance contracts [161](#)
Medical expenses (See Medical and dental expenses)

Deductions (Cont.)

Mortgage interest (See Mortgages)
Pass-through entities [193](#)
Penalties, no deduction permitted [175](#)
Performing artists' expenses [153](#)
Prepaid insurance premiums [160](#)
Prescription medicines [161](#)
Qualified business income deduction [196](#)
Rental expenses [67](#)
Repayments [90](#)
Section 179 deductions:
 Adjustment to basis for [98](#)
 Car expenses [147](#)
Self-employed persons:
 Health insurance premiums [163](#)
 Social security and railroad retirement benefits [86](#)
Standard deduction [154, 156](#)
Stop-smoking programs [161](#)
Student loan interest deduction (See Student loans)
Theft loss [195](#)
Transportation expenses (See Travel and transportation expenses)
Union dues (See Labor unions)

Deeds:
Recording fees, basis to include [98](#)

Deferred annuity contracts (See Annuities)

Deferred compensation:
Limit [48](#)
Nonqualified plans [45](#)

Deferred compensation plans (See Retirement plans)

Delinquent taxes:
Real estate transactions, tax allocation [165](#)

Delivery services [9](#)
Business-related travel expense [141](#)

De minimis benefits [46](#)

Demutualization of life insurance companies [104](#)

Dental expenses (See Medical and dental expenses)

Dentures:
Deductibility as medical expense [161](#)

Dependent care:
Benefits [204, 209](#)
Center [207](#)
Credit for [203](#)

Dependents [6, 25, 159](#)
(See also Child tax credit)
Birth of [32](#)
Born and died within year [11, 35](#)
Death of [32](#)
Deceased dependent's medical and dental expenses [160](#)
Disabled dependent care expenses, deduction for [161](#)
Filing requirements:
 Earned income, unearned income, and gross income levels (Table 1-2) [5](#)
Married, filing joint return [26, 28](#)
Medical and dental expenses [159](#)
Qualifying child [26, 159](#)
Qualifying relative [31, 159](#)
Social security number [11](#)
 Adoption taxpayer identification number [12, 35](#)
 Alien dependents [35](#)
 Standard deduction for [155](#)
 Travel expenses for [140](#)

Dependents not allowed to claim dependents [26](#)

Dependent taxpayer test [26](#)

Depletion allowance [91](#)

Deposits [207](#)
Losses on [107, 186](#)
 Reporting of [191](#)
Loss on [193](#)

Depreciation:
Adjustment to basis for [98](#)

Cars [147](#)
Change of use of property [101](#)
Correcting amount claimed Form 4562:
 Rental property depreciation [70](#)
Home computer [193](#)
Property used in trade or business, as noncapital assets [105](#)
Real property:
 Gain from disposition of property [114](#)
 Land, no depreciation of [70](#)
 Rental property [67, 70](#)

Designated Roth account [75, 79](#)

Designated Roth Account:
Defined [74](#)

Destroyed records [148](#)

Diaper service [161](#)

Differential wage payments [45](#)

Differential wages:
Wages for reservists:
 Military reserves [49](#)

Direct deposit of refunds [13](#)

Directors' fees [94](#)

Disabilities, persons with [204, 205, 210](#)
(See also Elderly or the disabled)
Accrued leave payment [50](#)
Armed forces [50](#)
Blind (See Blind persons)
Cafeteria plans [50](#)
Credit for (See Elderly or disabled, credit for)
Dependent who is disabled, deduction for care expenses [161](#)
Guide dogs, deductible as medical expense [161](#)
Impairment-related work expenses of [153, 163](#)
Insurance costs [50](#)
Military and government pensions [50](#)
Public assistance benefits [92](#)
Reporting of disability pension income [50](#)
Retirement, pensions, and profit-sharing plans [50](#)
Signing of return by court-appointed representative [13](#)
Social security and railroad retirement benefits, deductions for [86](#)
Special school or home for, deductibility of medical expense [161](#)
Terrorist attack as cause of injury, disability payments excluded from taxation [74](#)
Workers' compensation [51](#)

Disability, permanent and total disability [211](#)

Disability:
Income [211](#)

Disability benefits:
Earned income credit [223](#)

Disability insurance payments:
Earned income credit [223](#)

Disabled:
Child [27](#)
Dependent [32](#)

Disaster Assistance Act of 1988:
Withholding [39](#)

Disaster relief [51, 92, 188](#)
(See also Terrorist attacks)
Cash gifts to victims [188](#)
Disaster Relief and Emergency Assistance Act:
 Grants [92](#)
 Unemployment assistance [91](#)
Employer's emergency disaster fund [188](#)
Government-ordered demolition or relocation of home that is unsafe due to [185](#)
Grants or payments [92](#)
Replacement of lost or destroyed property [188](#)

Discharge of qualified principal residence indebtedness [111](#)

Disclosure statement [19](#)

Discount, bonds and notes issued at [60](#)

Discounted debt instruments:
Capital gain or loss [106](#)

Discounts:
Employee discounts, effect on basis [99](#)

Distributions [79](#)
(See also Rollovers)
Early (See Early withdrawal from deferred interest account)
Liquidating distributions [64](#)
Lump sum (See Lump-sum distributions)
Nondividend distributions [64](#)
Qualified charitable [126](#)
Qualified reservist [80](#)
Required minimum distributions [81, 124, 126](#)
(See also Pensions)
(See also Individual retirement arrangements (IRAs))
Return of capital [64](#)

Dividends [62-66](#)
(See also Form 1099-DIV)
Alaska Permanent Fund (See Alaska Permanent Fund dividends)
As stock dividends and stock rights [64](#)
Backup withholding [62](#)
Beneficiary of estate or trust receiving [62](#)
Buying more stock with [64](#)
Defined [62](#)
Exempt-interest dividends [65](#)
Expenses related to, deduction of [66](#)
Fees to collect [193](#)
Foreign income [62](#)
Holding period, determination of [108](#)
Insurance dividends [65](#)
Money market funds [64](#)
Nominees receiving on behalf of another [62](#)
Nondividend distributions [64](#)
Ordinary dividends [63](#)
Patronage dividends [65](#)
Qualified [63, 66](#)
Real estate investment trusts (REITs) paying [64](#)
Redemption treated as [102](#)
Reinvestment plans [64](#)
Reporting of:
 As interest [62](#)
Scrip dividends [65](#)
Sold stock [62](#)
Stockholder debts when canceled as [87](#)
Veterans' insurance [65](#)

Divorced parents [27, 31](#)

Divorced taxpayers [93](#)
(See also Alimony)
Child and dependent care credit [205](#)
Child custody [27](#)
Definition of divorce instrument for purposes of alimony [133](#)
Estimated tax payments [43](#)
Filing status [20](#)
IRAs [121, 125](#)
Medical and dental expenses of children of [159](#)
Mortgage interest, payment as alimony [171](#)
Real estate taxes, allocation of [166](#)
Transfers between spouses [100, 104](#)
Use of home after divorce [112](#)

Doctors' bills (See Medical and dental expenses)

Documentary evidence:
Recordkeeping requirements [147](#)

Domestic help, can't be claimed as dependent [25](#)

Domestic help [207](#)
Withholding [36](#)

Domestic relations orders, qualified (QDROs):
Rollover of retirement plan distribution [79](#)

Donations (See Charitable contributions)

Down payment assistance [93](#)

Drugs:
Losses of property due to [185](#)

Drug or alcohol rehabilitation centers:
Deductibility of medical expense [161](#)

Drugs:
As medical expenses:
 Over-the-counter drugs, not deductible [161](#)
 Prescription medicines, deductibility [161](#)

Dry cleaning:
Business-related travel expense [140, 141](#)

Dual-status taxpayers [6](#)
Joint returns not available
Standard deduction [154](#)

Due dates [8, 9](#)
2019 dates (Table 1-5) [9](#)
Disaster areas, postponed deadlines [191](#)
Extension (See Extension of time to file)
Nonresident aliens' returns [9](#)

Due diligence:
Child and dependent care credit [208](#)

Dues:
Club [194](#)

Dwelling units [68, 69](#)
(See also Vacation homes)
Cooperative (See Cooperative housing)
Defined [68](#)
Renting (See Rental income and expenses)

E

Early withdrawal from deferred interest account:
Annuities [80](#)
Form 1099-R reporting (See Form 1099-R)
Form 5329 reporting (See Form 5329)
Higher education expenses, exception from penalty [119](#)

IRAs:
Early distributions, defined [128](#)
Penalties [126, 128](#)
Section 457 deferred compensation plans [80](#)
Tax on [79, 80](#)

Earned income [230](#)
Child and dependent care credit [205](#)
Defined:
 For purposes of standard deduction [155](#)
 Dependent filing requirements (Table 1-2) [5](#)
 Employee [223](#)
 Self-employed [223](#)

Earned income credit [200, 221](#)
Disability benefits [223](#)
Disability insurance payments [223](#)
Filing claim [6](#)
Foster child [224](#)
Married filing separately [21](#)
Military personnel [225](#)
Social security card [225](#)
Social security number [225](#)

Earned income test [205](#)

Earthquakes [188](#)
(See also Disaster relief)
Casualty loss caused by [185](#)

Easements:
Adjustment to basis for [98](#)

Education:
Savings bond program [58](#)

Educational assistance:
Employer-provided [46](#)

Educational assistance (Cont.)

Scholarships (See Scholarships and fellowships)
Tuition (See Qualified tuition programs)

Educational institution (See Eligible educational institution)

Educational organizations:
As related party in transactions [105](#)
Charitable contributions to [176, 177](#)

Education credits [215](#)
Academic period [216](#)
Eligible educational institution [216](#)
Married filing separately [21](#)

Education expenses:
Employer-provided (See Educational assistance)
Teacher's out-of-pocket expenses [137](#)
Tuition (See Qualified tuition programs)

Educator out-of-pocket expenses [137](#)

EE series bonds (See U.S. savings bonds)

E-file [2, 4, 7](#)
Extensions of time to file [9](#)
On time filing [9](#)

EIC (See Earned income credit)

Elderly or disabled, credit for:
Married filing separately [21](#)

Elderly persons [74](#)
(See also Pensions)
Credit for (See Elderly or disabled, credit for)
Exemption from withholding [37](#)
Home for the aged [33](#)
Long-term care (See Long-term care insurance contracts)
Nutrition Program for the Elderly [92](#)
Standard deduction for age 65 or older [154, 155](#)
Tax Counseling for the Elderly [8](#)

Election precinct officials:
Fees, reporting of [94](#)

Election to include child's income on parent's return [201](#)
Inclusion of child's income on parent's return (Figure 30-A) [201](#)

Elective deferrals [74](#)
(See also Retirement plans)
Limits [48](#)

Elective surgery:
Not deductible as medical expense [161](#)

Electronic filing (See E-file)

Electronic payment options [2](#)

Electronic reporting:
Returns (See E-file)
Tip statement from employees to employers [53](#)

Eligible educational institution:
Education credits [216](#)
Foreign schools [136](#)
Student loan interest deduction [136](#)

Eligible student:
Student loan interest deduction [136](#)

Embezzlement:
Losses due to [186](#)
Reporting embezzled funds [94](#)

Emergency Homeowners' Loan Program [169](#)

Emergency medical service personnel:
Life insurance proceeds when death in line of duty [89](#)

Emotional distress damages [93](#)

Employee benefits [46](#)
(See also Fringe benefits)

Employee business expenses [138](#)
Commuting expenses [145](#)
Deductions for [138](#)
Form 2106 for deducting [148](#)
Impairment-related work expenses, deduction for [153, 163](#)

Meals (See Meal and lodging expenses)
Reimbursements [37, 45, 149-151](#)
Returning excess [151](#)
Returning excess [37](#)
Travel (See Travel and transportation expenses)

Employee expenses:
Home computer [193](#)
Miscellaneous [192](#)

Employees [37, 46](#)
(See also Fringe benefits)
Awards for service [45](#)
Business expenses (See Employee business expenses)
Discounts for, effect on basis [99](#)
Form W-4 to be filled out when starting new job [37](#)
Fringe benefits [38](#)
Jury duty pay [95](#)
Overseas employment (See Foreign employment)

Employees of the intelligence community [112](#)

Employers:
Educational assistance from (See Educational assistance)
E-file options [8](#)
Form W-4, having new employees fill out [37](#)
Overseas employment (See Foreign employment)
Withholding rules [37](#)

Employment:
Agency fees [93](#)
Taxes:
FICA withholding [10](#)
(See also Withholding)
Tip income [53](#)

Employment taxes [35, 36, 42, 204, 210](#)
(See also Social security and Medicare taxes)

Endowment proceeds [88](#)

Energy assistance [92](#)

Energy conservation:
Measures and modifications [93](#)
Subsidies [93](#)
Exclusion as adjustment to basis [99](#)
Utility rebates [96](#)

Entertainment expenses:
Allocation of costs [144](#)
Business-related gifts vs. [145](#)
Meal expenses included [144](#)
Tickets:
Gift vs. entertainment deduction [145](#)

Equipment [145](#)
(See also Tools)
Rental for rental property [67](#)

Equitable relief (See Innocent spouse relief)

Errors:
Corrected wage and tax statement [42](#)
Depreciation, correcting amount on Form 1040X [70](#)
Discovery after filing, need to amend return [16](#)
Form 1099 showing incorrect amount [62](#)
Refunds [16](#)

Escrow:
Taxes placed in, when deductible [166](#)

Estate beneficiaries [101](#)
(See also Inheritance)
Dividends received by [82](#)
IRAs (See Individual retirement arrangements (IRAs))
Losses of estate [93](#)
Receiving income from estate [93](#)
Rollover restrictions [79](#)

Estates [93](#)
(See also Estate beneficiaries)
Income [93](#)
Investment interest [174](#)
Tax:

Survivor's annuity [81](#)

Estate tax:
Deduction [168](#)

Estimated:
Credit for [43](#)
Payment vouchers [41](#)

Estimated tax [35](#)
Amount to pay to avoid penalty [41](#)
Avoiding [39](#)
Change in estimated tax [41](#)
Credit for [35, 42](#)
Definition [35](#)
Divorced taxpayers [43](#)
Figuring amount of tax [40](#)
First period, no income subject to estimated tax in [41](#)
Fiscal year taxpayers [40](#)
Married taxpayers [39](#)
Name change [43](#)
Not required [39](#)
Overpayment applied to [13](#)
Payments [14, 41](#)
Figuring amount of each payment [41](#)
Schedule [40, 41](#)
When to start [40](#)
Who must make [39](#)
Payment vouchers [42](#)
Penalty for underpayment [35, 41, 43, 201](#)
Pension payments [75](#)
Saturday, Sunday, holiday rule [40](#)
Separate returns [43](#)
Social security or railroad retirement benefits [83](#)
State and local income taxes, deduction of [164](#)
Unemployment compensation [91](#)

Estimates:
Travel expenses [147](#)

Excess benefits tax (See Section 72(m)(5))

Excess reimbursements:
Business expense reimbursements [151](#)
Medical expenses [162](#)
Excess reimbursement flowchart (Figure 22-A) [162](#)

Excess withholding credit [241](#)
How to take [242](#)
Joint returns [241](#)

Exchanges [102, 104](#)
(See also Trade of property)
Like-kind exchanges [100, 103](#)
Partially nontaxable exchange [100, 103](#)
Taxable exchange, defined [99](#)
Tax-free:
Definition of [99](#)
Holding period, determination of [107](#)

Exchange students:
Expenses paid for, deductible when under agreement with qualified organization [178](#)

Excise taxes [126](#)
(See also Penalties)
Basis to include [97](#)
Deductibility (Table 22-1) [167](#)
IRAs for failure to take minimum distributions [126](#)
Roth IRAs [131](#)

Exclusions from gross income:
Accelerated death benefits [88](#)
Annuities [75](#)
Canceled debt [88](#)
Capital gains from home sale (See Sale of home)
Commuting benefits for employees [48](#)
De minimis benefits [46](#)
Disability pensions of federal employees and military [50, 51](#)
Educational assistance from employer [46](#)
Education Savings Bond Program [95](#)
Elective deferrals, limit on exclusion [48](#)

Employee awards [45](#)
Energy conservation subsidies [93, 96](#)
Foreign earned income [2](#)
Frozen deposit interest [95](#)
Group-term life insurance [47](#)
Long-term care insurance contracts [51](#)
Parking fees, employer-provided [48](#)
Public safety officers who died or were killed in line of duty, death benefits [89](#)
Qualified principal residence indebtedness [88](#)
Sale of home [95](#)
Scholarships [95](#)
Strike benefits [96](#)
Terrorist attack as cause of injury, disability payments [74](#)

Executors and administrators [5](#)
Related party transactions [105](#)

Exempt-interest dividends [55](#)
Alternative minimum tax [65](#)
Dividend reporting [65](#)
Information-reporting requirement [65](#)

Exemption from foreign tax credit limit [239](#)

Exemptions:
From withholding [37](#)
Securities, tax-exempt (See Securities)
State or local government bonds, tax-exempt [106](#)

Expatriates [114](#)

Expenses paid by another [94](#)

Extension of time to file [9](#)
Automatic [9, 10](#)
Citizens outside U.S. [10](#)
E-file options [9](#)
Inclusion on return [10](#)

Extortion:
Losses due to [186](#)

Eyeglasses:
As medical expense [161](#)

Eye surgery:
Deductibility as medical expense [161](#)

F

Failure to comply with tax laws (See Penalties)

Fair market value (FMV):
Casualty loss [187](#)
Definition of [98](#)
Sales of property [103](#)
Stolen property [187](#)

Fair rental price [69](#)

Fair rental value [34](#)

Family [6, 104, 214](#)
(See also Children)
(See also Related party transactions)
(See also Child tax credit)
Adoption credit (See Adoption)
Standard meal allowance not allowed if related to employer [150](#)

Farmers:
Estimated tax [39](#)
Withholding [36](#)

Farming:
Activity not for profit [92](#)
Canceled debt, treatment of [88](#)
Patronage dividends [65](#)

Federal crime investigations or prosecutions:
Travel expenses [139](#)

Federal employees:
Accrued leave payment [45](#)
Cost-of-living allowances [45](#)
Disability pensions [50](#)
Based on years of service [51](#)
Exclusion, conditions for [51](#)
Terrorist attack [51](#)
FECA payments [51](#)

Federal Employees' Compensation Act (FECA) payments [51](#)

- Federal government:**
Charitable contributions to [176](#), [177](#)
Employees (See Federal employees)
- Federal income tax:**
Interest on, not deductible [175](#)
Not deductible:
Deductibility (Table 22-1) [167](#)
- Federal judges:**
Employer retirement plan coverage [121](#)
- Fee-basis officials:**
Business expenses of [153](#)
- Fees** [94, 207](#)
(See also specific types of deductions and income)
Professional license [195](#)
- Fellowships** (See Scholarships and fellowships)
- Fertility enhancement procedures:**
Deductibility as medical expense [161](#)
- FICA withholding** [10, 35, 45](#)
(See also Withholding)
(See also Social security and Medicare taxes)
- Fiduciaries** [5, 120, 121](#)
(See also Executors and administrators)
(See also Trustees)
Fees for services [94](#)
Prohibited transactions [127](#)
Related party transactions [105](#)
- Figures** (See Tables and figures)
- Figuring taxes and credits** [82, 137, 197, 241](#)
(See also Worksheets)
- Filing requirements** [4-19, 21](#)
(See also Married filing separately)
Calendar year filers [9](#)
Citizens outside U.S. [5](#)
Dependents [5, 6](#)
Electronic (See E-file)
Extensions [9](#)
Gross income levels (Table 1-1) [5](#)
Individual taxpayers [5](#)
Joint filing [20, 21](#)
(See also Joint returns)
Late filing penalties (See Penalties)
Most taxpayers (Table 1-1) [5](#)
Unmarried persons (See Single taxpayers)
When to file [9](#)
Where to file [15](#)
Who must file [5, 6](#)
- Filing status** [5, 19-23](#)
Annulled marriages [20](#)
Change to, after time of filing [17](#)
Divorced taxpayers [20](#)
Head of household [20, 22](#)
Qualifying person to file as [22](#)
Joint returns [20](#)
Married filing a joint return [223](#)
Married filing separately [21, 222](#)
Surviving spouse [20](#)
Unmarried persons [5, 20](#)
(See also Single taxpayers)
- Final return for decedent:**
Capital loss deduction on [117](#)
Medical expenses [159](#)
Standard deduction [154](#)
- Finance charges:**
Credit cards, retail installment contracts, etc., not deductible [175](#)
- Financial institutions** [107, 120](#)
(See also Banks)
- Financially disabled persons** [17](#)
- Fines** [9, 18, 19](#)
(See also Penalties)
Deductibility [194](#)
- Firefighters:**
Life insurance proceeds when death in line of duty [89](#)
Volunteer firefighters:
Charitable contributions to [176](#)
IRAs [121](#)
- Fires:**
Arson, no casualty loss for [185](#)
Casualty loss caused by [185](#)
- First-year expensing** (See Section 179 deductions)
- Fiscal year** [11, 40, 43](#)
- Fishermen:**
Estimated tax [39](#)
Indian fishing rights [95](#)
- Fleet operations:**
Standard mileage rate not allowed [146](#)
- Flexible spending account or arrangement** [160, 161](#)
- Floods** [188](#)
(See also Disaster relief)
Casualty loss caused by [185, 189](#)
- FMV** (See Fair market value)
- Food benefits:**
Nutrition program for the elderly [92](#)
- Food stamps** [33](#)
- Foreclosure** [110, 172](#)
- Foreign charitable organizations:**
Canadian charities contributions to [176](#)
Other foreign charities contributions to [176](#)
- Foreign children:**
Adoption credit [238](#)
- Foreign employment** [6, 49](#)
Employment abroad [49](#)
Pension plan contributions [75](#)
Social security and Medicare taxes [49](#)
U.S. citizen [49](#)
Waiver of alien status [49](#)
- Foreign governments, employees of** [49](#)
- Foreign income:**
Dividends [62](#)
Earned income exclusion [2](#)
Reporting of [2](#)
- Foreign income taxes:**
Deduction of [165](#)
Form 1116 to claim credit [168](#)
Schedule A or Form 1040 reporting [168](#)
Definition of [164](#)
- Foreign nationals** (See Resident aliens)
- Foreign organizations:**
Charitable contributions to [177, 179](#)
- Foreign schools** [136](#)
- Foreign Service** [112](#)
- Foreign students** [26](#)
Expenses paid for, deductible when under agreement with qualified organization [178](#)
- Foreign tax credit** [239](#)
How to take [239](#)
Limit on [239](#)
- Forgiveness of debt** (See Cancellation of debt)
- Form** [49, 82](#)
1040:
1040, Schedule A:
Charitable contributions [15, 176, 184](#)
Employee business expense deduction [153](#)
Investment interest deduction [175](#)
Itemized deduction limit [156](#)
Medical and dental expenses [163](#)
Travel expenses, deduction of [151](#)
Unearned commission, deduction for repayment of [45](#)
1040, Schedule B:
Dividends [65](#)
1040, Schedule C:
Barter income [87](#)
Child care providers [44](#)
Corporate director fees [94](#)
Forgiveness of debts [87](#)
Foster-care providers [94](#)
Kickbacks [95](#)
Notary fees [94](#)
Oil, gas, or mineral interest royalties [91](#)
Rental income and expenses [71, 90](#)
Statutory employees [149](#)
1040, Schedule C-EZ:
Child care providers [44](#)
Corporate director fees [94](#)
Foster-care providers [94](#)
Kickbacks [95](#)
Notary fees [94](#)
Oil, gas, or mineral interest royalties [91](#)
Rental income and expenses [71, 90](#)
Statutory employees [149](#)
1040, Schedule D:
Business property sales [104](#)
Capital gains or losses [115](#)
Child's capital gain distributions [174](#)
Form 8949 [115](#)
Fractional shares, sale of [65](#)
Nonbusiness bad debts, loss of deposits due to bank's insolvency or bankruptcy [186](#)
Sale expenses [116](#)
Undistributed long-term capital gains [116](#)
Worthless securities [103](#)
1040, Schedule E:
Income-producing property, deduction of interest on loan for [175](#)
Rental income and expenses [71](#)
Royalties [91](#)
1040, Schedule F:
Self-employed persons [148](#)
1040, Schedule SE [6, 49](#)
Address [15](#)
Adoption expenses [238](#)
Alaska Permanent Fund dividends [65](#)
Alien taxpayer identification numbers [35](#)
Alternative minimum tax, nonrefundable credit for prior year tax [239](#)
Armed forces' retirement pay [50](#)
Attachments to [12](#)
Capital gains [65](#)
Charitable contributions, deduction to be itemized [176](#)
Child's capital gain distributions [174](#)
Clergy pension [49](#)
Deduction for alimony paid [135](#)
Disability retirement pay [50](#)
Dividends [65](#)
Educator expenses [137](#)
Excess withholding credit [242](#)
FECA benefits [51](#)
Foreign tax credit [239](#)
Health Coverage Tax Credit [240](#)
Insurance distributions [65](#)
IRAs [127, 128](#)
Mortgage interest credit [239](#)
Presidential Election Campaign Fund [12](#)
Railroad retirement benefits, reporting on [83](#)
Recapture of alimony [135](#)
Reporting of alimony received [135](#)
Reporting taxes on tips not reported to employer [53](#)
Reporting uncollected taxes on tips [54](#)
Schedule A: Mortgage interest deduction [239](#)
Social security benefits, reporting on [83](#)
Student loan interest deduction [137](#)
Tip income reporting [53](#)
Undistributed long-term capital gains [240](#)
Use of [20, 21](#)
Wages and salary reporting [44](#)
Workers' compensation [51](#)
1040NR:
Nonresident alien return [9](#)
1040NR-EZ:
Nonresident alien easy return [9](#)
1040-PR:
Reporting taxes on tips not reported to employer [53](#)
Tip income reporting [53](#)
1040-SS:
Reporting taxes on tips not reported to employer [53](#)
Tip income reporting [53](#)
1040X:
Amended individual return [17](#)
Annulled marriages [20](#)
Bad debts, claim for refund [108](#)
Change of filing status [22](#)
Completing [17](#)
Depreciation/Correcting amount of [70](#)
Filing [17](#)
Itemized deduction, change to standard deduction [156](#)
Standard deduction, change to itemized deductions [156](#)
Worthless securities, claim for refund [103](#)
1065:
Partnership income [89](#)
1096 [116](#)
1098:
More than one borrower (not spouse), reporting of mortgage interest deduction by attaching of [175](#)
Mortgage interest overpaid in earlier year [171](#)
Mortgage interest statement [71, 89, 172](#)
Points reported on [172](#)
Prepaid interest reported on [174](#)
Refund of interest reported on [174](#)
1098-C:
Contributions of Motor Vehicles, Boats, and Airplanes [180](#)
1098-E [137](#)
1099:
Taxable income report [11, 44](#)
1099-B:
Barter income [87](#)
Broker to report sales of stocks, bonds, or commodities [102, 116](#)
1099-C:
Cancellation of debt [87](#)
1099-CAP:
Change in control or capital structure [116](#)
1099-DIV:
Dividend income statement [49, 62, 65](#)
Return of capital [64](#)
1099-G:
State tax refunds [89](#)
1099-INT [55, 61](#)
1099-MISC:
Brokers receiving dividends [62](#)
Nonemployee compensation [94](#)
1099-OID [60](#)
1099-R:
Early distributions of pension funds [80](#)
IRA distributions [127, 129](#)
Life insurance policy surrendered for cash [88](#)
Retirement plan distributions [12](#)
1099-S:
Real estate transactions proceeds [109, 116](#)

Form (Cont.)

- 1116: Foreign tax credit [239](#)
- 1120S: S corporation income [89](#)
- 2106: Business-related expenses [148, 152](#)
Performing artists [153](#)
Travel expenses [151](#)
- 2119: Postponement of gain from sale of home [111](#)
- 2439: Notice to shareholder on undistributed long-term capital gains [64, 240](#)
- 2441 [210](#)
- 2555 [215, 223](#)
- 2555-EZ [223](#)
- 2848: Power of attorney and declaration of representative [13, 21](#)
- 3115 [57](#)
- 3800: General business credit [18](#)
- 4029 [223](#)
- 4070: Reporting tips to employer [53](#)
- 4070A: Daily record of tips [52](#)
- 4137: Social security and Medicare taxes on tips not reported to employer [53](#)
- 4361 [223](#)
- 4506 [15](#)
- 4506-T: Tax return transcript request [15](#)
- 4562: Depreciation of rental property [70](#)
- 4684: Bank deposit, loss due to bank's insolvency or bankruptcy [186](#)
Casualty or theft loss [184, 191](#)
- 4797: Sales of business property [104, 114](#)
Small business stock losses [107](#)
- 4868 [9, 35](#)
- Automatic extension of time to file [9, 35](#)
- Filing electronic form [9](#)
- Filing paper form [10](#)
- 4952: Investment interest expense deduction [174](#)
Net capital gain, election to include as investment income [174](#)
- 4972: Lump-sum distributions [78](#)
- 5329: Early distributions of sheltered funds [80](#)
Required minimum distributions, failure to take [81, 128, 129](#)
- 56: Notice Concerning Fiduciary Relationship [13](#)
- 5695: Residential energy credit [240](#)
- 6251 [199](#)
- Alternative minimum tax [203](#)
- 6252: Installment sale income [114](#)
- 8275: Disclosure statement [19](#)
- 8275-R: Regulation disclosure statement [19](#)
- 8283: Charitable noncash contribution of more than \$500 value [184](#)
- 8379: Injured spouse claim [14](#)
- 8396: Mortgage interest credit [169, 239](#)
- 843: Claim for refund and request for abatement [241](#)
- 8582: Passive activity gains or losses [71, 116](#)
- 8606: IRA contributions, Nondeductible [119, 123, 127](#)
IRA contributions, Recharacterization of [126](#)
- 8615 [55](#)
Certain children with unearned income [201, 203](#)
- 8801: Alternative minimum tax [239](#)
- 8814 [55](#)
Parents' election to report child's interest and dividends [174](#)
Reduced deductions or credits [201](#)
- 8815 [58](#)
- 8818 [59](#)
- 8822: Change of address [16](#)
- 8824: Like-kind exchanges [104](#)
- 8828: Recapture of federal mortgage subsidy [115](#)
- 8839: Qualified adoption expenses [46, 238](#)
- 8853: Accelerated death benefits [89](#)
Archer MSAs and long-term care insurance contracts [46](#)
- 8857: Innocent spouse relief [21](#)
- 8862 [221](#)
- 8879: Authorization for E-file provider to use self-selected PIN [9](#)
- 8880: Credit for Qualified Retirement Savings Contributions [240](#)
- 8885: Health Coverage Tax Credit [240](#)
- 8910: Alternative motor vehicle credit [238](#)
- 8911: Alternative fuel vehicle refueling property credit [238](#)
- 8912: Credit to Holders of Tax Credit Bonds [239](#)
- 8936: Plug-in electric drive motor vehicle credit [240](#)
Qualified two-wheeled plug-in electric vehicle [240](#)
- 8949: Sales and other dispositions of capital assets [115](#)
- 9465: Installment agreement request [14](#)
- 982: Reduction of tax attributes due to discharge of indebtedness (and section 1082 basis adjustment) [111](#)
- Form 8919: Uncollected social security and Medicare tax on wages [44](#)
- RRB-1042S: Railroad retirement benefits for nonresident aliens [82](#)
- RRB-1099: Railroad retirement benefits [82](#)
- Schedule 8812: Child tax credit [215](#)
- SS-5: Social security number request [11, 35](#)
- SSA-1042S: Social security benefits for nonresident aliens [82](#)
- SSA-1099: Social security benefits [82](#)
- W-10 [208](#)
- W-2: Box 12 with code L [138, 151, 152](#)
Election precinct officials' fees [94](#)
Employer-reported income statement [10, 12, 44, 45, 49](#)
Employer retirement plan participation indicated [121](#)
Fringe benefits [46](#)
Reimbursements reported as part of income [138, 149-152](#)
Statutory employees [149](#)
Uncollected taxes [53](#)
- W-2G: Gambling winnings withholding statement [94](#)
- W-4P: Rollover distributions, election not to have tax withheld [75](#)
- W-4V: Voluntary withholding request [91](#)
- W-7: Individual taxpayer identification number request [35](#)
- W-7A: Adoption taxpayer identification number request [12, 35](#)
- W-9: TIN of home seller and purchaser [175](#)
- Form: 1098: Mortgage insurance premiums on** [174](#)
- Form(s) 1099** [42](#)
- Form 1040, Schedule A** [169](#)
- Form 1040, Schedule D:** Form 8949 [115](#)
Reporting capital gains and losses [115](#)
- Form 1040:** Estimated tax payments [43](#)
Foreign income taxes, deduction of [168](#)
Gambling winnings [38](#)
Overpayment offset against next year's tax [41](#)
- Schedule A: State and local income taxes, deduction of [168](#)
State benefit funds, mandatory contributions to [164](#)
Taxes, deduction of [168](#)
- Schedule C: Real estate or personal property taxes on property used in business, deduction of [168](#)
- Schedule D: Capital gains or losses [115](#)
Form 8949 [115](#)
- Schedule E: Real estate or personal property taxes on rental property, deduction of [168](#)
- Schedule F: Real estate or personal property taxes on property used in business, deduction of [168](#)
Self-employment tax, deduction of [168](#)
- Form 1040-ES:** Estimated tax [40, 42](#)
- Form 1095-A** [236](#)
- Form 1098:** Mortgage interest [169](#)
- Form 1099-MISC:** Withheld state and local taxes [164](#)
- Form 1099-R:** Withheld state and local taxes shown on [164](#)
- Form 1099-S:** Real estate transactions proceeds [166](#)
- Form 1116:** Foreign tax credit [168](#)
- Form 6251** [201](#)
- Form 8332:** Release of exemption to noncustodial parent [28](#)
- Form W-2:** Employer-reported income statement [42](#)
Filing with return [42](#)
Separate form from each employer [42](#)
Withheld state and local taxes [164](#)
- Form W-2c:** Corrected wage and tax statement [42](#)
- Form W-2G:** Gambling winnings withholding statement [38, 42](#)
Withheld state and local taxes shown on [164](#)
- Form W-4:** Employee withholding allowance certificate [36, 37, 39](#)
- Form W-4S:** Sick pay withholding request [38](#)
- Form W-4V** [39](#)
Unemployment compensation, voluntary withholding request [38](#)
- Foster care:** Adoption as motive for, no charitable deduction [178](#)
Care providers' payments [94](#)
Charitable deduction for nonprofit care [178](#)
Child tax credit [214](#)
Difficulty-of-care payments [94](#)
Emergency foster care, maintaining space in home for [94](#)
Expenses unreimbursed and not deductible as charitable contributions [178](#)
- Foster care payments and expenses** [28, 33](#)
- Foster child** [26, 28, 32, 33, 228, 229](#)
Earned income credit [224](#)
- Foster Grandparent Program** [50](#)
- Found property** [94](#)
- Fractional shares:** Payment for [65](#)
- Fraternal societies:** Charitable contributions to [176](#)
Dues, no charitable deduction [177, 179](#)
- Fraud:** Losses due to [186](#)
Penalties [18, 37](#)
Reporting anonymously to IRS [2](#)
- Freight:** Basis to include [97](#)
- Fringe benefits:** Accident and health insurance [46](#)
Accounting period [46](#)
Adoption, employer assistance [46](#)
Archer MSA contributions [46](#)
De minimis benefits [46](#)
Education assistance [46](#)
Form W-2 [46](#)
Group-term life insurance premiums [46](#)
Holiday gifts [46](#)
Retirement planning services [48](#)
Taxable income [46](#)
Transportation [48](#)

Fringe benefits (Cont.)

Withholding [38](#)
Frozen deposits:
Interest on [95](#)
IRA rollover period extension [124](#)
Full-time student:
Child and dependent care credit [205](#)
Fund-raising events:
Charitable contributions, amount deductible [177](#)
Rental of dwelling unit used as a home [69](#)
Funeral expenses [34](#)
Funerals:
Clergy, payment for [49](#)
Expenses:
Contributions to cover, not deductible as charitable donations [179](#)
Not deductible [161](#)
Future interests:
Definition of [181](#)
Tangible personal property, charitable deduction for [181](#)

G

Gains and losses [21, 115](#)
(See also Losses)
(See also Capital gains or losses)
Casualty [184, 185](#)
(See also Casualty losses)
Claim for refund for loss [18](#)
Collectibles [117](#)
Financial institution's bankruptcy causing deductible loss [186](#)
Reporting of [191](#)
Gambling (See Gambling winnings and losses)
Hobby losses [94](#)
Ordinary gain and loss [105](#)
Ordinary loss [105](#)
Passive activity [22, 70, 116](#)
(See also Passive activity)
Related party sale or trade of depreciable property [104](#)
Short-term [105, 116](#)
Priority in deducting [117](#)
Sale or trade of property held 1 year or less [107](#)
Theft [184, 186](#)
(See also Theft losses)
Total net gain [116](#)
Gambling winnings and losses [94, 196](#)
Withholding [38, 42](#)
Garbage pickup:
Deductibility (Table 22-1) [167](#)
Garnishment and attachment [11](#)
Gas royalties [91](#)
Gems:
As capital assets [105](#)
IRA prohibited transactions in [127](#)
General business credit [197](#)
General due dates, estimated tax [41](#)
General Rule (See Annuities)
GI Bill benefits [34](#)
Gifts:
\$25 limit on business-related expenses [144](#)
\$4 or less for business-related expenses [144](#)
Adjusted basis for [100](#)
Business-related expenses [144, 145](#)
Children, income from property given to [202](#)
Disaster victims receiving cash gifts [188](#)
Holding period, determination of [107](#)
Holiday gifts [46](#)
Incidental costs of business-related expenses [144](#)
Not taxed [94](#)
Proof of expenses (Table 20-2 summary) [148](#)
Recordkeeping requirements [147](#)

Reporting of expenses:
Table 20-3 showing forms to be used [152](#)
To reduce the public debt [15](#)
Gift taxes:
Not deductible [168](#)
Girl Scouts:
Charitable contributions to [176, 177](#)
Glasses:
As medical expense [161](#)
Gold and silver:
As capital assets [105, 106](#)
Capital gains or losses from sale or trade of [117](#)
IRA investments in [127](#)
Golden parachute payments:
Tax on [198](#)
Goodwill Industries (See Charitable contributions)
Government employees:
Federal (See Federal employees)
State (See State or local governments)
Graduate school [136](#)
(See also Educational assistance)
Grants, disaster relief [92](#)
Gratuities (See Tip income)
Gross income:
Age, higher filing threshold after [65, 5](#)
Defined:
Filing requirements (Table 1-1) [5](#)
Dependent filing requirements (Table 1-2) [5](#)
Rental income [66](#)
Gross income test [32](#)
Group-term life insurance:
Accidental death benefits [47](#)
Definition [46](#)
Exclusion from income:
Limitation on [46](#)
Permanent benefits [46](#)
Taxable cost, calculation of [47](#)
Uncollected tax [198](#)
Guam:
Income from [5](#)
Guide dogs:
Deductibility as medical expense [161](#)

H

H.R. 10 plans [75](#)
HAMP:
Home affordable modification:
Pay-for-performance [92](#)
Handicapped persons (See Disabilities, persons with)
Hardest Hit Fund Program [169](#)
Hawaii:
Standard meal allowance [141](#)
Head of household [20, 22](#)
Health:
Flexible spending arrangement [46](#)
Health insurance [46](#)
(See also Accident insurance)
Reimbursement arrangement [46](#)
Savings account [46](#)
Health coverage tax credit [6, 7](#)
Health insurance:
Auto insurance policy covering, not deductible as medical expense [161](#)
Premiums:
Deductible as medical expense [161](#)
Self-employed persons, deductible expenses [163](#)
Reimbursement [162](#)
Health insurance premiums [34](#)
Health savings account [161](#)
Health Spa [194](#)
Hearing aids:
As medical expense [161](#)
Hedging transactions [106](#)
Help (See Tax help)
Higher education (See Colleges and universities)

High income taxpayers:

Estimated tax [39](#)
High-low rate method to compute per diem [150](#)
Hobbies [193](#)
Activity not for profit [92](#)
Losses [94](#)
Holding period, repossessed [107](#)
Holding period:
Determination of [107](#)
Holiday, deadline falling on [40](#)
Holiday gifts [46](#)
Home [68, 69, 169, 172, 184](#)
(See also Vacation homes)
(See also Mortgages)
(See also Refinancing)
(See also Casualty losses)
Abandonment of [110](#)
Acquisition debt [169](#)
Aged, home for [33](#)
As capital asset [105](#)
Basis (See Sale of home)
Closing costs [110](#)
Cost of keeping up [22](#)
Worksheet [23](#)
Damage to [184](#)
(See also Casualty losses)
Foreclosure [110](#)
Improvements:
For medical care, deductibility [161](#)
Loans for [172](#)
Jointly owned:
Mortgage payments as alimony [133](#)
Separate residences in and alimony payments [134](#)
Taxes and insurance premiums as alimony [133](#)
Main home, defined [109](#)
Points [98](#)
Possession before final settlement, rent not deductible as interest [171](#)
Repossession [110](#)
Security system [194](#)
Settlement fees [110](#)
Tax home, determination for travel-related business expenses [139](#)
Tenants in common, taxes and insurance premiums as alimony [133](#)
Home equity loans:
Interest deduction [169](#)
Proceeds invested in tax-exempt securities, interest not deductible [171](#)
Home improvement loans [172](#)
Home office:
Capital gains exclusion [113](#)
Travel to another work location [146](#)
Homeowners' associations:
Charges:
Deductibility (Table 22-1) [167](#)
Charitable contributions to [177, 179](#)
Homeworkers:
Deduction of expenses [149](#)
Hope credit:
Married filing separately [21](#)
Hospitals:
Charitable contributions to nonprofits [176, 177](#)
Meals and lodging provided for patients, deductibility [161](#)
Payments for services for specific patient, not deductible as charitable contributions [179](#)
Services fees, deductibility of medical expense [161](#)
Host or hostess [88](#)
Hotels:
Not considered dwelling units [68](#)
Household employees [210](#)
Household furnishings:
Antiques (See Collectibles)
As capital assets [105](#)
Household items, charitable deduction for [180](#)
Household members [20](#)
(See also Head of household)

Alimony payments, spouses cannot be members of same household [134](#)
Household services [207](#)
Household workers (See Domestic help)
Household workers, can't claim as dependent [25](#)
Housekeepers [207](#)
Housing [22, 68, 69](#)
(See also Home)
(See also Vacation homes)
Alimony payments made to cover [133](#)
Clergy [49](#)
Cooperative (See Cooperative housing)
Rental property (See Rental income and expenses)
Hurricanes [188](#)
(See also Disaster relief)
Casualty loss due to [185](#)

I

Icons, use of [3](#)
Identification number, qualifying person [205](#)
Identity theft [2, 19, 259](#)
Illegal activities:
Reporting of [94](#)
Impairment (See Disabilities, persons with)
Improvements:
Real estate, adjustments to basis for [98](#)
Rental property (See Rental income and expenses)
Incidental expenses:
Business-related gifts [144](#)
Travel-related [140](#)
Income [44, 86, 93](#)
(See also Wages and salaries)
(See also Alimony)
Bartering [87](#)
Canceled debts [87](#)
Constructive receipt of [11, 61](#)
Excess reimbursement of medical expenses [162](#)
Gross [32](#)
Illegal activities [96](#)
Interest [54](#)
Jury duty pay [95](#)
Life insurance proceeds [88](#)
Nonemployee compensation [94](#)
Paid to agent [11](#)
Paid to third party [11](#)
Partnership [89](#)
Prepaid [11](#)
Recovery [89](#)
Rental (See Rental income and expenses)
Royalties [91](#)
S corporation [89](#)
Tax exempt [33](#)
Tips (See Tip income)
Underreported [17](#)
Unearned income [201](#)
Income from nonqualified deferred compensation plans:
Additional tax on [198](#)
Income-producing expenses [192](#)
Income-producing property:
Deduction of interest on loan for [175](#)
Income taxes:
Federal (See Federal income tax)
Foreign (See Foreign income taxes)
State or local (See State or local income taxes)
Independent contractors:
Homeworkers, deduction of expenses [149](#)
Indians:
Fishing rights [95](#)
Taxes collected by tribal governments, deduction of [164](#)
Individual retirement arrangements (IRAs) [79, 119, 124, 129](#)
(See also Rollovers)

Individual retirement arrangements (IRAs) (Cont.)

(See also Roth IRAs)

Administrative fees [120, 121, 193](#)
Age 59 1/2 for distribution [128](#)
Exception to rule [128](#)
Age 70 1/2:
Contributions cut off at [120](#)
Distributions required at [126, 128](#)
Compensation, defined [120](#)
Contribution limits [120](#)
Age 50 or older, [120](#)
Under age 50, [120](#)
Contributions [21, 22](#)
Designating year for which contribution is made [120](#)
Excess [127](#)
Filing before contribution is made [120](#)
Nondeductible [123](#)
Not required annually [121](#)
Roth IRA contribution for same year [130](#)
Time of [120](#)
Withdrawal before filing due date [126](#)
Cost basis [123, 126](#)
Deduction for [121](#)
Participant covered by employer retirement plan (Table 17-1) [122](#)
Participant not covered by employer retirement plan (Table 17-2) [122](#)
Phaseout [122](#)
Definition of [119](#)
Distributions:
At age 59 1/2 [128](#)
Required minimum distributions (See this heading: Required distributions)
Divorced taxpayers [125](#)
Early distributions (See Early withdrawal from deferred interest account)
Employer retirement plan participants [121](#)
Establishing account [120](#)
Time of [120](#)
Where to open account [120](#)
Excess contributions [127](#)
Figuring modified AGI (Worksheet 17-1) [123](#)
Forms to use:
Form 1099-R for reporting distributions [127](#)
Form 8606 for nondeductible contributions [119](#)
Inherited IRAs [94, 123, 124](#)
Required distributions [126](#)
Interest on, treatment of [119](#)
Kay Bailey Hutchison Spousal IRAs [120-122](#)
Married couples (See this heading: Kay Bailey Hutchison Spousal IRAs)
Modified adjusted gross income (MAGI):
Computation of [122](#)
Effect on deduction if covered by employer retirement plan (Table 17-1) [122](#)
Effect on deduction if not covered by employer retirement plan (Table 17-2) [122](#)
Worksheet 17-1 [123](#)
Nondeductible contributions [123](#)
Early withdrawal [128](#)
Tax on earnings on [123](#)
Ordinary income, distributions as [126](#)
Penalties:
Early distributions (See Early withdrawal from deferred interest account)
Excess contributions [127](#)
Form 8606 not filed for nondeductible contributions [119, 123](#)
Overstatement of nondeductible contributions [123](#)

Prohibited transactions [127](#)
Required distributions, failure to take [126, 128](#)
Prohibited transactions [127](#)
Recharacterization of contribution [125](#)
Reporting of:
Distributions [127](#)
Recharacterization of contributions [126](#)
Required distributions [124, 126](#)
Excess accumulations [128](#)
Retirement savings contribution credit [21, 240](#)
Self-employed persons [120](#)
Taxability:
Distributions [126](#)
Time of taxation [119](#)
Transfers permitted [124](#)
To Roth IRAs [124, 125](#)
Trustee administrative fees [193](#)
Trustee-to-trustee transfers [124](#)
IRA to Roth IRA [131](#)
Types of [120](#)
Withdrawals:
Early (See Early withdrawal from deferred interest account)
Required (See this heading: Required distributions)
Withholding [12, 38, 127](#)
Individual taxpayer identification number (ITIN) [12, 35](#)
Individual taxpayers (See Single taxpayers)
Information returns [10-12, 44, 45, 49](#)
(See also Form W-2)
(See also Form 1099)
Partnerships to provide [89](#)
Inheritance [93, 101](#)
(See also Estate beneficiaries)
Adjusted basis for [101](#)
IRAs (See Individual retirement arrangements (IRAs))
Not taxed [94](#)
Inheritance tax:
Deductibility of [168](#)
Deduction [168](#)
Injured spouse [13](#)
Claim for refund [14](#)
Inmate [205](#)
Innocent spouse relief:
Form 8857 [21](#)
Joint returns [21](#)
Insider stock compensation from expatriated corporation:
Tax on [198](#)
Insolvency:
Canceled debt not deemed to be income [88](#)
Financial institution's insolvency causing deductible loss [107](#)
Reporting of [191](#)
Installment agreements [14](#)
Installment sales [102](#)
Capital gains and [116](#)
Home sale [114](#)
Insulin:
Deductibility as medical expense [161](#)
Insurance:
Accident (See Accident insurance)
Alimony deduction for, when home owned as tenants in common [133](#)
Casualty or theft loss, reimbursement to adjust loss [188](#)
Distributions from, reporting of [65](#)
Dividends:
Interest on [65](#)
Life [38, 46](#)
(See also Life insurance)
(See also Group-term life insurance)
Living expenses paid by, possible income from [188](#)
Reimbursements:
From casualty insurance [93](#)
State insurer delinquency proceedings preventing

minimum pension distributions [81](#)
Trade of policies and annuities [104](#)
Insurance agents:
Deduction of expenses [149](#)
Insurance companies:
State delinquency proceedings, IRA distributions not made due to [128](#)
Insurance premiums:
Alimony when spouse owns life insurance policy [133](#)
Casualty insurance [98](#)
Health insurance:
Deductible as medical expense [161](#)
Self-employed persons, deductible [163](#)
Life [34, 194](#)
Life insurance:
Alimony [133](#)
Medical [34](#)
Paid in advance [56](#)
Public safety officers [74](#)
Rental expenses, deduction of premiums paid in advance [67](#)
Insurance proceeds:
Dividends, interest on [56](#)
Installment payments [60](#)
Life [60](#)
Interest:
Fees to collect [193](#)
Frozen deposits [56](#)
Usurious [56](#)
Interest income [54](#)
Children:
Gifts to children [202](#)
Dividends as [62](#)
Form 1099-INT [11](#)
Frozen deposits, from [95](#)
Property purchase financed without adequate stated interest, treatment of [103](#)
Recovery of income, on [89](#)
Savings bonds [95](#)
Tax refunds, from [16](#)
Interest payments [71, 89, 168-175](#)
(See also Mortgages)
Allocation of interest according to use of loan [175](#)
Canceled debt including [87](#)
Car loans [147](#)
Deductions:
Forms to use (Table 23-1) [175](#)
Forms to use (Table 24-1) [175](#)
Not allowed [175](#)
Reporting of [175](#)
Investment interest [174](#)
Limit on deduction [174](#)
Personal interest not deductible [175](#)
Reporting of deductions [175](#)
Student loan interest deduction [136](#)
Student loans deduction [21, 175](#)
Unstated interest [97, 103](#)
Interference with business operations:
Damages as income [93](#)
Internal Revenue Service (IRS):
Fraud or misconduct of employee, reporting anonymously [2](#)
Mission of [3](#)
International employment (See Foreign employment)
International organizations, employees of [49](#)
Internet:
Electronic filing over (See E-file)
Inventory, retail [105](#)
Investment income:
Children [62](#)
Investment property:
Rental property (See Rental income and expenses)
Investments:
Classes as travel expenses [143](#)
Expenses [174](#)

Fees [193](#)
Property:
As capital asset [106](#)
Definition [174](#)
Like-kind exchanges [103](#)
Seminars [194](#)
Involuntary conversion [184, 185](#)
(See also Condemnation of property)
Basis for depreciation [100](#)
IRAs (See Individual retirement arrangements (IRAs))
Itemized deductions:
Changing from standard to itemized deduction (or vice versa) [156](#)
Choosing to itemize [156](#)
Form 1040 to be used [89](#)
Married filing separately [21, 156](#)
One spouse has itemized [154](#)
Recovery [89](#)
Standard deduction to be compared with [156](#)
State tax, for [156](#)
ITIN (See Individual taxpayer identification number (ITIN))
Itinerant workers:
Deduction of expenses [149](#)
Tax home, determination of [139](#)
ITINs (See Individual taxpayer identification number (ITIN))

J

Jewelry:
As capital assets [105](#)
Job [138](#)
(See also headings starting with "Employee" or "Employer")
Job search:
Deduction of expenses for interviews [95](#)
Joint accounts [55](#)
Dividends, reporting of [62](#)
Joint return of parents:
Unearned income of certain children [200](#)
Joint returns:
Accounting period [20](#)
After separate return [22](#)
Carryover of capital loss [117](#)
Deceased spouse [20](#)
Dependents on [32](#)
Divorced taxpayers [20, 21](#)
Estimated tax [39](#)
Excess social security/railroad retirement tax withholding credit [241](#)
Extension for citizens outside U.S. [10](#)
Filing status [20](#)
Fraud penalty [19](#)
Guardian of spouse, signing as [21](#)
Injured spouse [13](#)
Innocent spouse [21](#)
Nonresident or dual-status alien spouse [21](#)
Pensions or annuities [75](#)
Worksheet [77](#)
Responsibility for [20](#)
Separate return after joint [22](#)
Signing [13, 21](#)
Social security and railroad retirement benefits [86](#)
State and local income taxes, deduction of [164](#)
Joint return test [26, 28](#)
Judges, federal:
Employer retirement plan coverage [121](#)
Jury duty pay [95](#)

K

Keogh plans [74, 75](#)
(See also Retirement plans)
Kickbacks [95](#)
Kiddie tax (See Children, subheading: Unearned income of)

Kidnapped children [225](#)
Losses due to ransom [186](#)
Qualifying child [27](#)
Qualifying relative [31](#)

L

Labor unions [38](#)
Contributions to, no charitable deduction for [177](#)
Dues and fees [96, 179](#)
Sick pay withholding under union agreements [38](#)
Strike and lockout benefits [96](#)
Trips from union hall to place of work [146](#)
Unemployment compensation payments from [91](#)

Land [97](#)
(See also Real estate)
Depreciation not allowed for [70](#)

Landlords (See Rental income and expenses)

Landscaping:
Cost of, when casualty or theft loss involved [185, 187](#)

Larceny:
Losses due to [186](#)

Late filing [2](#)
Penalties [9, 18](#)

Late payment:
Penalties on tax payments [18](#)
Public utility charges, not deductible [175](#)

Laundry:
Business-related travel expense [140, 141](#)

Law enforcement officers:
Life insurance proceeds when death in line of duty [89](#)

Lead-based paint removal:
Deductibility as medical expense [161](#)

Leased property:
Casualty or theft loss [187](#)

Leased vehicles:
Car expenses [147](#)

Leases (See Rental income and expenses)

Legal expenses [193, 195](#)

Liability insurance:
Reimbursements from [93](#)

License fees:
Deductibility of [168](#)
Nondeductibility of [194](#)

Life-care fees:
Paid to retirement home and designated for medical care, deductibility [161](#)

Life insurance [46, 88](#)
(See also Group-term life insurance)
(See also Accelerated death benefits)
Alimony, premiums when spouse owns policy [133](#)
Demutualization of companies [104](#)
Form 1099-R for surrender of policy for cash [88](#)
Premiums:
Not deductible [161](#)
Proceeds [60](#)
As income [88](#)
Public safety officers who died or were killed in line of duty, tax exclusion [89](#)
Surrender of policy for cash [88](#)
Withholding [38](#)

Life insurance premiums [34](#)

Lifetime learning credit:
Married filing separately [21](#)

Like-kind exchanges [103](#)
Basis for depreciation [100](#)
Qualifications [100](#)
Sale of home [114](#)

Limits:
Miscellaneous deductions [192](#)
Rental losses [70](#)

Line of credit for home:
Interest [169](#)

Liquidating distributions [64](#)

Living expenses:
Insurance paying, possible income from [188](#)

Loans [18, 136, 175](#)
(See also Debts)
(See also Student loans)
Fees for, not deductible [175](#)
Home improvement loans [172](#)
Home mortgages (See Mortgages)
Origination fees (See Points)
Retirement plans, from [75](#)

Lobbying:
Contributions for, not charitable deductions [177, 179](#)

Lobbying expenses [194](#)

Local assessments:
Adjusted basis for [98](#)
Deductibility of [166](#)
Rental property, deductions for [67](#)

Local government employees:
Section 457 plans for employees (See Section 457 deferred compensation plans)

Local income taxes, itemized deductions [156](#)

Local law violated [32](#)

Lockout benefits [96](#)

Lodges (See Social clubs)

Lodging [33](#)

Long-term care insurance contracts [51](#)
Chronically ill individual [51, 88](#)
Deductibility of medical expense [161](#)
Exclusion, limit of [51](#)
Qualified services defined [51](#)

Long-term debt instruments [106](#)

Long-term gains and losses (See Capital gains or losses)

Losses [18, 22, 70](#)
(See also Gains and losses)
(See also Passive activity)
Capital [21](#)
Casualty [184, 185, 193, 195](#)
(See also Casualty losses)
Gambling (See Gambling winnings and losses)
Records of [187](#)
Theft [184, 186, 193, 195](#)
(See also Theft losses)

Lost property [194](#)
When deemed casualty loss [186](#)

Lotteries and raffles [94](#)
(See also Gambling winnings and losses)
No charitable deduction for tickets [177, 179](#)

Lump-sum distributions [78](#)
10-year tax option [78](#)
Capital gain treatment [78](#)
Cost calculation [78](#)
Election of [78](#)
Form 4972 [78](#)
Net unrealized appreciation (NUA) [78](#)
Rollovers of [78](#)
Taxable and tax-free parts [78](#)

Luxury travel:
Travel expenses when incidental business activities [142](#)

M

M&IE (Meals and incidental expenses) [140, 141, 147, 150](#)
(See also Meal and lodging expenses)
(See also Incidental expenses)

Machinery [145](#)
(See also Tools)
Rental for rental property [67](#)

MAGI (See Modified adjusted gross income (MAGI))

Mailing returns (See Tax returns)

Maintenance of rental property (See Rental income and expenses)

Mandatory retirement age [212](#)

Market discount bonds [107](#)

Married child [225](#)

Married dependents, filing joint return [26, 28](#)

Married filing a joint return [223](#)

Married filing separately [21, 222](#)
Carryover of capital loss [117](#)
Community property states [22](#)
Credits, treatment of [21](#)
Deductions:
Changing method from or to itemized deductions [156](#)
Treatment of [21](#)
Earned income credit [21](#)
How to file [21](#)
Itemized deductions [21, 156](#)
One spouse has itemized so other must as well [154](#)
Joint state and local income taxes filed, but separate federal returns [164](#)
Medical and dental expenses [158](#)
Rollovers [21](#)
Social security and railroad retirement benefits [83](#)
State and local income taxes [164](#)
Student loan interest deduction and [137](#)
Tenants by the entirety, allocation of real estate taxes [166](#)

Married taxpayers [20-22, 62, 75](#)
(See also Joint returns)
(See also Married filing separately)
(See also Tenants by the entirety)
(See also Spouse)
Age 65 or older spouse:
Standard deduction [155](#)
Blind spouse:
Standard deduction [155](#)
Child and dependent care credit [208](#)
Deceased spouse [5, 20](#)
(See also Surviving spouse)
Definition of spouse for purposes of alimony [133](#)
Dual-status alien spouse [21](#)
Educator expenses [137](#)
Estimated tax [39](#)
Filing status [5, 20](#)
IRAs [120, 121](#)
Spouse covered by employer plan [121, 122](#)
Living apart [20](#)
Medical and dental expenses [158](#)
Deceased spouse's expenses [160](#)
Nonresident alien spouse [12, 21](#)
Performing artists [153](#)
Roth IRAs [129](#)
Signatures when spouse unable to sign [13](#)
Social security or railroad retirement benefits, taxability [82](#)
Transfer of home to spouse [110](#)
Transfers between spouses [100, 104](#)
Travel expenses for spouse [140](#)

Mass transit passes, employer-provided [48](#)

Maternity clothes:
Not deductible as medical expense [161](#)

MCC (Mortgage credit certificate) [239](#)

Meal and lodging expenses [140, 144](#)
50% deduction for business-related meals [140, 143](#)
50% deduction for non-entertainment-related business meals:
Figure 20-A summary of rules [144](#)
Business-related travel expense including [140, 141](#)
Form 2106, how to fill out [152, 153](#)
Lodging [141](#)
Proof of expenses [147](#)
Table 20-2 summary [148](#)

Recordkeeping requirements [140, 147](#)
Reporting of [148](#)
Table 20-3 showing forms to be used [152](#)
Restaurant receipts [148](#)
Standard meal allowance [140, 141, 150](#)
Amount of [141](#)
Areas outside continental U.S. [141](#)
Prorating on partial days of travel [151](#)
Taking turns paying for meals or entertainment [144](#)
Transportation workers [141](#)
Deduction limits [143](#)

Meal expenses:
50% limit:
Figure 20-A summary of rules [144](#)

Medicaid waiver payments [230](#)

Medical and dental expenses [158-163](#)
Adjusted gross income and limit of deduction [158](#)
Adopted child [159](#)
Alimony payments made to cover [133](#)
Contributions to cover, not deductible as charitable donations [179](#)
Damages including [162](#)
Decedent's expenses [159](#)
Deduction [158](#)
Checklist for deductible expenses
(Table 21-1) [160](#)
Dependent's expenses [159](#)
Determination of date paid [158](#)
Doctor [158](#)
Form 1040, Schedule A, for reporting [163](#)
Future expenses, settlement including [162](#)
Health insurance premiums (See Health insurance)
Included expenses:
Individuals covered [158](#)
Meals and lodging related to receiving medical care [141, 160](#)
Medical care, defined [158](#)
Physician [158](#)
Purpose of expenses [158](#)
Reimbursements, treatment of [52, 161](#)
Work-related [208](#)

Medical devices:
Deductibility of [161](#)

Medical insurance (See Accident insurance)

Medical insurance premiums [34](#)

Medical research organizations:
Charitable contributions to [176](#)

Medical savings accounts (MSAs) [46, 95](#)
(See also Archer MSAs)

Medical Savings Accounts (MSAs):
Additional tax on [198](#)
Medicare Advantage MSA [95](#)
Medical expenses paid for decedent from [159](#)

Medicare [45, 49](#)
(See also Social security and Medicare taxes)
Benefits [92](#)
Medicare A, when deductible as medical expense [160](#)
Medicare Advantage MSA (See Medical savings accounts (MSAs))
Medicare B, when deductible as medical expense [160](#)
Medicare D, when deductible as medical expense [160](#)

Medicare tax [198](#)

Medicare taxes, not support [34](#)

Medications:
Deductibility as medical expense [161](#)

Member of household or relationship test [32](#)
Membership fees (See specific type of organization)
Members of the uniformed services or Foreign Service [112](#)
Mentally incompetent persons [50, 74](#)
 (See also Disabilities, persons with)
 Signing of return by court-appointed representative [13](#)
Metals, precious (See Gold and silver)
Mexico:
 Resident of [26, 32](#)
Mileage rates (See Standard mileage rates)
Military (See Armed forces)
Military personnel:
 Earned income credit [225](#)
Mineral royalties [91](#)
Minimum essential coverage [236](#)
Ministers (See Clergy)
Miscellaneous deductions [192](#)
Missing children:
 Photographs of, included in IRS publications [2](#)
Mistakes (See Errors)
Modified adjusted gross income (MAGI) [135](#)
 (See also Deductions)
 Child tax credit limits [215](#)
 IRAs, computation for:
 Effect on deduction if covered by employer retirement plan (Table 17-1) [122, 123](#)
 Effect on deduction if not covered by employer retirement plan (Table 17-2) [122](#)
 Worksheet 17-1 [123](#)
 Roth IRAs, computation for:
 Phaseout (Table 17-3) [129](#)
 Worksheet 17-2 [128](#)
Money market certificates [56](#)
Money market funds [64](#)
Mortgage:
 Relief [87](#)
Mortgage credit certificate (MCC) [239](#)
Mortgage insurance premiums:
 Basis in property not to include [98](#)
Mortgage interest:
 Home mortgage interest [169](#)
Mortgage interest credit [239](#)
 Carryforward [239](#)
 Form 8396 [169](#)
 How to take [239](#)
 Recapture [239](#)
 Reduced deduction [239](#)
Mortgages [171, 175](#)
 (See also Points)
 Alimony, payments as [133](#)
 Assistance payments [92](#)
 Assistance payments (under sec. 235 of National Housing Act) [171](#)
 Assumption of [98](#)
 Fees not included in basis [98](#)
 Credit certificate (MCC) from state or local government [169](#)
 Discounted mortgage loan [87](#)
 Ending early, treatment of points [172](#)
 Federally subsidized mortgage:
 Recapture of tax paid on home purchased with [239](#)
 Interest:
 Definition [169](#)
 Form 1098 (interest statement) [71, 172](#)
 Refund of [89](#)
 Interest credit (See Mortgage interest credit)
 Interest deduction:
 Sale of home [169](#)
 Schedule A (Form 1040) to deduct [175](#)

Late payment charges, deduction of [169](#)
 Lender's charges for services [172](#)
 More than one borrower (not spouse), reporting of interest deduction [175](#)
 Prepayment:
 Allocation of deduction [169](#)
 Penalty for, deduction of [169](#)
 Points [171](#)
 Reported on Form 1098 [174](#)
 Proceeds used for business or investment, deduction of [175](#)
 Refinancing [172](#)
 Refund of interest:
 Reported on Form 1098 [174](#)
 Treatment of [171](#)
 Reverse [171](#)
 Seller-financed [114](#)
Mosques (See Churches, temples, etc.)
Motels (See Hotels)
Moth damage:
 Not casualty losses [185](#)
Motor vehicles, donations of [180](#)
MSAs (See Medical savings accounts (MSAs))
Multiple support agreement [34](#)
Municipal bonds [60](#)
Museums:
 Charitable contributions to [176](#)
Mutual funds:
 Adjusted basis of shares [101](#)
 Capital gains [64](#)
 Dividends from [64](#)
 Exempt-interest dividends [65](#)
 Nonpublicly offered [193](#)
 Undistributed capital gains
 Credit for tax on [240](#)

N
Name change [11, 43](#)
National Housing Act:
 Mortgage assistance [92, 171](#)
National of the United States [26](#)
Native Americans (See Indians)
Negligence penalties [18](#)
Net investment income [174](#)
Net operating losses:
 Casualty or theft losses [191](#)
 Refund of carryback [18](#)
New Jersey Nonoccupational Disability Benefit Fund [164](#)
New Jersey Unemployment Compensation Fund [164](#)
New York Nonoccupational Disability Benefit Fund [164](#)
Nobel Prize [95](#)
Nominees [55, 60](#)
 Dividends that belong to someone else [62](#)
Nonaccountable plans for employee reimbursements [150, 152](#)
Noncapital assets [105](#)
Nonemployee compensation [94](#)
Nonrefundable credits [238](#)
Nonresident alien [205, 223](#)
Nonresident aliens [6](#)
 Due dates [9](#)
 Estimated tax [39](#)
 Individual taxpayer identification number (ITIN) [12](#)
 Spouse [12](#)
 Joint returns not available [21](#)
 Separated [22](#)
 Transfers between spouses
 when one spouse is nonresident alien [104](#)
 Standard deduction [154](#)
 Taxpayer identification number [35](#)
 Waiver of alien status [49](#)
Nontaxable trades (See Tax-free exchanges)
Northern Mariana Islands:
 Income from [5](#)
Notary fees [94](#)
 Not deductible as interest [172](#)
Notes:
 As obligations of individuals [107](#)

Discounted [45, 60](#)
 Received for services [45](#)
Not-for-profit activities [92](#)
Nursing care:
 Employment taxes for worker providing medical care, deductibility of [161](#)
 For healthy baby, not deductible as medical expense [161](#)
 Wages for, deductibility as medical expense [161](#)
Nursing homes:
 Insurance for care in (See Long-term care insurance contracts)
 Meals and lodging, deductible as medical expense [160](#)
Nursing services [161](#)
Nutritional supplements:
 Not deductible as medical expense [161](#)
Nutrition Program for the Elderly [92](#)

O
OASDI [92](#)
Occupational taxes:
 Deduction of:
 Taxes that are deductible (Table 22-1) [167](#)
Office rent, deductibility of [193](#)
Offset against debts [8, 13](#)
Oil, gas, and minerals:
 Future production sold [91](#)
 Royalties from:
 Schedule C or C-EZ [91](#)
 Sale of property interest [91](#)
Older taxpayers:
 Credit for the elderly [210](#)
Options [48, 64](#)
 Charitable contributions, date of [182](#)
Ordinary dividends (See Dividends)
Ordinary gain [105](#)
Ordinary gain and loss (See Gains and losses)
Organ donors:
 Deductibility of medical expense [161](#)
Original issue discount (OID) [60](#)
 Adjusted basis and [102](#)
 Discounted debt instruments [106](#)
Origination fees (See Points)
Other taxes [198](#)
Out of work [211](#)
Outplacement services [45](#)
Overpayment of tax [13](#)
 (See also Tax refunds)
Overseas work (See Foreign employment)
Over-the-counter drugs:
 Not deductible as medical expense [161](#)
Overtime pay [37](#)
Oxygen equipment and oxygen:
 Deductibility as medical expense [161](#)

P
Paper vs. electronic return (See E-file)
Paperwork Reduction Act of 1980 [2](#)
Parental responsibility (See Children)
Parents, divorced or separated [27, 227](#)
 Divorced parents [227](#)
Parents who never married [28](#)
Parking fees:
 Business-related travel [147](#)
 Commuting expense [145](#)
 Employer-provided fringe benefit:
 Exclusion from income [48](#)
 Medical-related travel [161](#)
Parks and recreation facilities:
 Charitable contributions to [176](#)

Parochial school tuition:
 No charitable deduction [180](#)
Partners and partnerships [193](#)
 Capital gains or losses from [116](#)
 Income [89](#)
 Investment interest [174](#)
 Related party transactions [105](#)
Passive activity [102](#)
 Losses [22, 174](#)
 Exception for real estate professionals [71](#)
 Investment interest and [174](#)
 Rental property [70](#)
 Reporting of gains or losses [116](#)
Pass-through entities [193](#)
Patents:
 As Noncapital Assets [105](#)
 Infringement damages [93](#)
 Royalties [91](#)
Patronage dividends [65](#)
Payment of estimated tax [41](#)
 By check or money order [41](#)
 Credit an overpayment [41](#)
 By credit or debit card [10](#)
 Delivery services [9](#)
 Estimated tax [14](#)
 Installment agreements (See Installment agreements)
 Late payment penalties [18](#)
Payments [198, 200](#)
 Disaster relief [92](#)
Payroll deductions [168, 182, 183](#)
Payroll taxes [45](#)
 (See also Social security and Medicare taxes)
Peace Corps allowances [50](#)
Penalties [41, 43](#)
 Accuracy-related [18](#)
 Alimony deduction, failure to provide social security number (SSN) or individual taxpayer identification number (ITIN) of recipient [135](#)
 Backup withholding [39](#)
 Civil penalties [18](#)
 Criminal [19](#)
 Deductibility [175, 194](#)
 Defenses [18](#)
 Estimated tax (See this heading: Underpayment of estimated tax)
 Failure to include social security number [12, 19](#)
 Failure to pay tax [18](#)
 Failure to provide social security number (SSN) or individual taxpayer identification number (ITIN):
 Alimony deduction [135](#)
 Failure to provide social security number or TIN:
 Home seller and purchaser [175](#)
 To dividend payers [62](#)
 Form 8606 not filed for nondeductible IRA contributions [119, 123](#)
 Fraud [18, 19](#)
 Frivolous tax submission [19](#)
 Interest on [14](#)
 IRAs:
 Early distributions [128](#)
 Excess contributions [127](#)
 Form 8606 not filed for nondeductible contributions [119, 123](#)
 Overstatement of nondeductible contributions [123](#)
 Required distributions, failure to take [126](#)
 Late filing [9, 18](#)
 Exception [18](#)
 Late payment [18](#)
 Negligence [18](#)
 Reportable transaction understatements [18](#)
 Roth IRAs:
 Conversion contributions withdrawn in 5-year period [132](#)
 Excess contributions [131](#)

Penalties (Cont.)

Substantial understatement of income tax [18](#)
Tax evasion [19](#)
Tips, failure to report [53](#)
Underpayment of estimated tax [35, 41, 43, 201](#)
Willful failure to file [19](#)
Withholding [37, 39](#)

Pennsylvania Unemployment Compensation Fund [165](#)

Pensions [36, 74–81](#)
(See also Annuities)
(See also Railroad retirement benefits)
(See also Rollovers)
457 plans (See Section 457 deferred compensation plans)
Clergy [49](#)
Contributions:
Retirement savings contribution credit [21, 240](#)
Taxation of [48](#)
Cost computation [75](#)
Decedent's unrecovered investment in [12](#)
Definition of [80, 81](#)
Disability pensions [50](#)
Early distributions:
Exceptions to tax on [80](#)
Qualified retirement plans, exceptions for [80](#)
Tax on [79, 80](#)
Elective deferral limitation [48](#)
Employer plans:
Benefits from previous employer's plan [121](#)
Rollover to IRA [125, 131](#)
Situations in which no coverage [121](#)
Estimated tax [75](#)
Excess accumulation, tax on [79, 81](#)
Foreign employment contributions [75](#)
General Rule for nonqualified plans and qualified plans for recipients over 75 years [77](#)
Inherited pensions [94](#)
Joint returns [75](#)
Loans from plan [75](#)
Lump-sum distributions [78](#)
(See also Lump-sum distributions)
Military (See Armed Forces)
Multiple pension plan benefits [74, 75](#)
Partly taxable payments [75](#)
Reporting of [75](#)
Required distributions:
At age 70 1/2 [81](#)
Excise tax for failure to take minimum distributions [81](#)
Form 5329 for failure to receive required minimum, [81](#)
State insurer delinquency proceedings preventing minimum distributions [81](#)
State and local government employees (See Section 457 deferred compensation plans)
Unrecovered investment in [196](#)
Withholding [12, 38, 75, 79](#)

Pentagon attacks (See Terrorist attacks)

Per capita taxes:
Deductibility of [168](#)

Per diem:
Allowance or reimbursement [149–151](#)
Charitable organization service, for [179](#)
Federal rate [150](#)
High-low rate method to compute [150](#)

Performing artists:
Business expenses [153](#)

Permanent and total disability [211](#)

Personal exemption [35](#)

Personal injury suits:
Damages from [93](#)

Personal interest:
Not deductible [175](#)

Personal property [189](#)
(See also Casualty losses)
As capital assets [106](#)
Rental income from [90](#)
Taxes (See Personal property taxes)
Theft of (See Theft losses)

Personal property taxes:
Car taxes [147](#)
Deduction of [167](#)
Schedule A, C, E, or F (Form 1040) [168](#)
Taxes (See Personal property taxes)

Personal representatives (See Fiduciaries)

Persons with disabilities (See Disabilities, persons with)

Photographs:
Casualty or theft loss claims [188](#)

Physical examination [161](#)

Physician's statement:
Generally [211](#)
Veterans [211](#)

Physician certification [211](#)

Place for filing [15](#)

Plants and trees:
Cost of, when casualty or theft loss involved [185, 187](#)

Plastic surgery:
Not deductible as medical expense when cosmetic [161](#)

Plug-in electric drive motor vehicle credit:
Qualified two-wheeled plug-in electric vehicle [239](#)

Points [171](#)
Basis in property not to include [98](#)
Definition [171](#)
Excess points [172](#)
Form 1098 reporting [172](#)
Limits on deduction [172](#)
Main home purchase, special treatment of [98](#)
Mortgage ending early [172](#)
Paid by seller [172](#)
Refinancing [172](#)
Schedule A (Form 1040) to deduct [175](#)
Second home [172](#)
Settlement statement shows as charged for mortgage [171](#)

Political campaign expenses [194, 195](#)

Political contributions (See Campaign contributions)

Political conventions:
Travel expenses [143](#)

Ponzi-type investment schemes [186](#)

Postponed tax deadlines:
Disaster areas [191](#)

Postponement of gain:
Sale of home:
Adjusted basis [99](#)

Power of attorney [13, 21](#)

Preferred stock:
Redeemable at a premium [65](#)

Pregnancy test kit [161](#)

Premature distributions (See Early withdrawal from deferred interest account)

Premium tax credit [235](#)
Figure credit [236](#)

Prepaid:
Insurance [56](#)

Preparers of tax returns [13](#)

Prepayment:
Insurance premiums:
Deductibility as medical expense [160](#)
Mortgage interest (See Mortgages)
Rent paid in advance [66](#)

Prescription medicines:
Deductibility as medical expense [161](#)

Presidential Election Campaign Fund [12](#)

Presidentially declared disasters (See Disaster relief)

Price reduced after purchase [88](#)

Principal residence (See Home)

Prisoner [205](#)

Privacy Act and paperwork reduction information [2](#)

Private delivery services [9](#)

Private schools:
Charitable deduction for tuition [180](#)

Prizes and awards [45, 95](#)
(See also Bonuses)
Exclusion from income [45](#)
Pulitzer, Nobel, and similar prizes [95](#)
Scholarship prizes [95](#)

Probationary work periods:
Travel expenses during [140](#)

Professional license fees [195](#)

Professional Reputation [195](#)

Professionals [144](#)

Profit-sharing plans:
Lump sums (See Lump-sum distributions)
Withholding [12, 38](#)

Promissory notes:
Charitable contributions, date of [182](#)

Proof of business expense [147](#)
Table 20-2 summary [148](#)

Proof of loss [186](#)

Property [97, 107](#)
(See also Real estate)
Found [94](#)
Stolen [96](#)

Prostheses:
Deductibility of medical expense [161](#)

Psychiatric care:
Specially equipped medical centers, deductibility of expense [161](#)

Public assistance benefits [92](#)

Publication 1244:
Daily record of tips (Form 4070A) [52](#)
Reporting tips to employer [53](#)

Publication 584:
Casualty and theft losses, workbook for [184](#)

Publications (See Tax help)

Public debt:
Gifts to reduce [15](#)

Public parks and recreation facilities:
Charitable contributions to [176](#)

Public safety officers insurance premiums [74](#)

Public transportation passes, employer-provided [48](#)

Public utilities (See Utilities)

Puerto Rico:
Residents of [5](#)

Pulitzer Prize [95](#)

Punitive damages:
As income [93](#)

Qualified tuition programs [95](#)
Additional tax on [198](#)

Qualified two-wheeled plug-in electric vehicle (See Plug-in electric drive motor vehicle credit)

Qualifying child [26](#)
Age test [224](#)
Joint return test [224, 225](#)
Of another person [228](#)
Relationship test [224](#)
Residency test [224](#)

Qualifying person:
Child and dependent care credit [204](#)

Qualifying relative [31](#)

R

Raffles [94](#)
No charitable deduction for tickets [177, 179](#)

Railroad retirement benefits [74, 81–86, 95](#)
Deductions related to [86](#)
Employer retirement plans different from [121](#)
Equivalent tier 1 (social security equivalent benefit (SSEB)) [82, 95](#)
Estimated tax [83](#)
Form RRB-1042S for nonresident aliens [82](#)
Form RRB-1099 [82](#)
Joint returns [86](#)
Lump-sum election [84](#)
Married filing separately [21, 83](#)
Repayment of benefits [83](#)
Reporting of [83](#)
Taxability of [82, 83](#)
Withholding [38](#)
Not tax deductible [168](#)
Withholding for [83](#)

Railroad Unemployment Insurance Act [51](#)

Real estate [68, 69, 107, 169](#)
(See also Vacation homes)
(See also Mortgages)
As noncapital assets [105](#)
Basis [97](#)
Canceled business debt, treatment of [88](#)
Casualty loss [189](#)
Closing costs [98](#)
Definition of [97](#)
Division of real estate taxes [165](#)
Fair market value (FMV) [98](#)
Form 1099-S to report sale proceeds [116, 166](#)
Holding period, determination of [107](#)
Itemized charges for services not deductible [167](#)
Points [171](#)
Progressive deterioration, not casualty loss [185](#)
Real estate-related items not deductible [166](#)
Rental (See Rental income and expenses)
Settlement fees [98](#)
Transfer taxes [167](#)

Real estate investment trusts (REITs):
Dividends from [64](#)
Undistributed capital gains:
Credit for tax on [64, 240](#)

Real estate taxes:
Alimony deduction for, when home owned as tenants in common [133](#)
Assessments (See Local assessments)
Basis of property and [97](#)
When not reimbursed by property seller [98](#)
Cooperative housing (See Cooperative housing)
deduction of [165](#)
Deduction of:
List of deductible taxes (Table 22-1) [167](#)

Real estate taxes (Cont.)

- Schedule A, C, E, or F (Form 1040) [168](#)
Refund, treatment of [166](#)
- Rebates** (See Refunds)
- Recapture:**
Alimony [135](#)
Reporting on Form 1040 [135](#)
Taxes [198](#)
- Recharacterization:**
IRA contributions [125](#)
- Recording fees:**
Basis to include [97](#)
- Recordkeeping:**
Gambling [196](#)
Sale of home [111](#)
Savings bonds used for education [59](#)
- Recordkeeping requirements** [15](#)
Basic records [15](#)
Business travel expenses [140](#), [147](#)
Copies of returns [15](#)
Destroyed records [148](#)
Documentary evidence [147](#)
Electronic records [15](#)
Electronic records of tips [52](#)
Gambling [94](#)
Incomplete records [148](#)
Meal expenses:
Actual cost [140](#)
Standard meal allowance [140](#)
Period of retention [16](#), [148](#)
Proof of payments [16](#)
Tip income [52](#)
Travel expenses [140](#), [147](#)
Why keep records [15](#)
- Records of loss** [187](#)
- Records to keep** [182](#)
- Recovery of amounts previously deducted** [89](#)
Itemized deductions [89](#)
Mortgage interest refund [89](#)
Over multiple years [89](#)
Stolen property, adjustment of theft loss [187](#)
Tax refunds [89](#)
- Red Cross:**
Blood donations not deductible [177](#), [180](#)
Charitable contributions to [176](#), [177](#)
- Redeemable ground rents:**
Deduction as mortgage interest [171](#)
- Redemption of bonds** [102](#)
State and local bonds, before maturity [106](#)
- Redemption of stock** [102](#)
- Refinancing:**
Fees for, not part of property basis [98](#)
Points [172](#)
- Refundable credits** [240](#)
- Refunds** [198](#)
Mortgage interest, treatment of [171](#)
State tax [89](#)
Taxes (See Tax refunds)
- Regulated investment companies:**
Undistributed capital gains: Credit for tax on [240](#)
- Rehabilitative program payments** [50](#)
- Reimbursement** [89](#), [149–152](#) (See also Recovery of amounts previously deducted) (See also Per diem)
Accountable plans, definition of [149](#)
Allocation of [152](#)
Casualty losses [188](#)
Employee business expenses [45](#)
Gain from casualty or theft loss [187](#)
Health insurance, reimbursement in later year [162](#)
Medical and dental expenses [161](#)
Excess reimbursement flowchart (Figure 22-A) [162](#)
- Mileage (See Standard mileage rates)
Personal expenses [149](#)
Received after deducting loss [189](#)
Returning excess for business expenses [151](#)
Tax year of inclusion for insurance reimbursement [188](#)
Theft losses [188](#)
Travel advances [151](#)
Types of [188](#)
- Reinvestment plans:**
Dividends used for [64](#)
- Related party transactions** [104](#)
Indirect transactions [105](#)
Like-kind exchanges [103](#), [104](#)
Multiple property sales or trades [105](#)
- Relationship test** [26](#), [32](#)
- Relative, qualifying** [31](#)
- Relief fund contributions** [195](#)
- Relief funds** [188](#)
(See also Disaster relief)
- Religious organizations** [6](#), [49](#), [176–178](#)
(See also Clergy)
(See also Churches, temples, etc.)
Charitable contributions to [176](#), [177](#)
Written statement not needed [178](#)
- Remainder interest, sale of** [114](#)
- Rental income:**
Uncollected rent [67](#)
- Rental income and expenses** [66–74](#)
Advance rent [66](#)
Canceling lease, payments for [66](#)
Capitalized costs [67](#)
Change of property to rental use [68](#), [101](#)
Deductions [67](#)
Losses that exceed passive income [70](#)
Depreciation [67](#), [70](#)
Dwelling unit used as a home:
Days used for repairs and maintenance [69](#)
Donation of use of property [69](#)
Main home determination [69](#)
Rented for fewer than 15 days [67](#)
Dwelling unit used as home:
Capital gains exclusion [113](#)
Determining if used as home [69](#)
Division of expenses [68](#)
Figuring days of personal use [69](#)
Rented for fewer than 15 days [69](#)
Shared equity financing agreement [69](#)
Equipment rental for rental property [67](#)
Expenses paid by tenant [66](#)
Fair rental price [69](#)
Home possession before final settlement, rent not deductible as interest [171](#)
Improvements [67](#)
Defined [67](#)
Increase due to higher real estate taxes:
Deductibility (Table 22-1) [167](#)
Insurance premiums paid in advance [67](#)
Local assessments [67](#)
Losses from rental real estate activities [22](#), [71](#)
Not-rented-for-profit property [68](#)
Part interest [67](#)
Part of property rented [68](#)
Personal property rental [90](#)
Personal use of property including vacation home:
Allocation of expenses [67](#)
Pre-rental expenses [67](#)
Property or services received instead of money [66](#)
- Purchaser's payment of rent, not included in property basis [98](#)
- Repairs [67](#)
Reporting of [71](#)
Sale of rental property [67](#)
Schedule E for reporting of [71](#)
Security deposits [66](#)
Self-employment tax, when applicable [71](#)
Tax return preparation [67](#)
Time to report [66](#)
Travel expenses associated with management and maintenance [67](#)
Vacant rental property [67](#)
- Reorganizations, corporate:**
Nontaxable trade of stock [104](#)
- Repairs:**
Basis, effect on [98](#)
Cost of, when casualty or theft loss involved [187](#)
Rental expenses [67](#)
- Repayments** [90](#)
Amount previously included in income [196](#)
Railroad retirement benefits [83](#)
Social security benefits [83](#), [90](#)
Unemployment compensation [91](#)
- Reporting:**
Rollovers [125](#)
- Repossession of home** [110](#)
- Required minimum distributions** [81](#), [124](#), [126](#)
(See also Pensions)
(See also Individual retirement arrangements (IRAs))
- Rescue squad members:**
Life insurance proceeds when death in line of duty [89](#)
- Reservists:**
Deduction for transportation expense [145](#)
IRAs [121](#)
Repayments [120](#)
- Residency:**
Home outside U.S. (See Citizens outside U.S.)
Main home, defined [109](#)
- Residency test** [27](#)
- Resident aliens:**
Earned income credit [222](#)
Estimated tax [39](#)
IRA distributions, withholding from [127](#)
Social security number (SSN) [11](#)
Spouse treated as [22](#)
- Residential energy credit** [240](#)
- Resorts:**
Travel expenses when incidental business activities [142](#)
- Restaurant employees:**
Tips (See Tip income)
- Retail installment contracts:**
Finance charges, not deductible [175](#)
- Retail inventory** [105](#)
- Retention of records** (See Recordkeeping requirements)
- Retired Senior Volunteer Program** [50](#)
- Retirees** [74](#)
(See also Retirement plans)
Armed forces:
Taxable income [50](#)
- Retirement of bonds** [102](#), [107](#)
Rollover of amount redeemed [79](#)
- Retirement planning services** [48](#)
- Retirement plans** [21](#), [36](#), [74](#), [79](#), [81](#) (See also Roth IRAs)
(See also Annuities)
(See also Railroad retirement benefits)
(See also Rollovers)
457 plans (See Section 457 deferred compensation plans)
Clergy [49](#)
Contributions:
Credit for (See Retirement savings contribution credit)
Taxation of [48](#)
Cost computation [75](#)
- Decedent's unrecovered investment in [12](#)
Definition of [80](#), [81](#)
Disability pensions [50](#)
Early distributions:
Exceptions to tax on [80](#)
Tax on [79](#), [80](#)
Elective deferral limitation [48](#)
Employer plans:
Benefits from previous employer's plan [121](#)
Rollover to IRA [125](#), [131](#)
Situations in which no coverage [121](#)
Estimated tax [75](#)
Excess accumulation, tax on [79](#), [81](#)
Foreign employment contributions [75](#)
General Rule for nonqualified and qualified plans for recipients over 75 years [77](#)
Inherited pensions [94](#)
IRAs (See Individual retirement arrangements (IRAs))
Joint return [75](#)
Keogh plans [75](#)
Loans from plan [75](#)
Lump-sum distributions [78](#)
Military (See Armed Forces)
Multiple pension plan benefits [74](#), [75](#)
Partly taxable payments [75](#)
Reporting of [75](#)
Required distributions:
At age 70 1/2 [81](#)
Excise tax for failure to take minimum distributions [81](#)
Form 5329 for failure to receive required minimum retirement plan distributions [81](#)
State insurer delinquency proceedings preventing minimum distributions [81](#)
Section 457 plans (See Section 457 deferred compensation plans)
State and local government employees (See Section 457 deferred compensation plans)
Withholding [12](#), [38](#), [75](#), [79](#)
- Retirement savings contribution credit** [240](#)
Adjusted gross income limit [21](#)
- Returns, tax** (See Tax returns)
- Revenue stamps:**
Basis to include [97](#)
- Reverse Mortgages** [171](#)
- Revolving charge accounts:**
Finance charges, not deductible [175](#)
- Rewards** [95](#)
- Rhode Island Temporary Disability Benefit Fund** [165](#)
- Robbery:**
Losses due to [186](#)
- Rollovers** [79](#), [124](#)
Beneficiaries, restrictions [79](#)
Definition of [124](#)
Designated Roth account [79](#)
Direct rollovers [79](#)
Eligible distributions [79](#)
Excess due to incorrect rollover information [128](#)
From 403 plan to IRA [124](#)
From employer's plan to IRA [124](#), [125](#)
From IRA to IRA [124](#)
From IRA to Roth IRA [131](#)
From Roth IRA to Roth IRA [132](#)
From section 457 plan to IRA [124](#)
From SIMPLE IRA to Roth IRA [132](#)
Inherited IRAs [124](#)
Lump-sum distributions [78](#)
Married filing separately [21](#)
Nonspouse beneficiary [79](#)
Nontaxable amounts [79](#)
Partial rollovers [124](#)
Qualified domestic relations orders for distribution of retirement plan funds [79](#)

Rollovers (Cont.)

Reporting:
From employer's plan to
IRA [125](#)
IRA to IRA [124](#)
Retirement bond redemption [79](#)
Roth IRAs [79](#)
SIMPLE Retirement Accounts [79](#)
Surviving spouse [79](#)
Taxability [124, 129](#)
Time limits (60-day rule) [124](#)
Treatment of [124](#)
Waiting period between [124](#)
Withholding tax [79](#)
Roth IRAs [129-132](#)
(See also Rollovers)
Age:
Distributions after age
59 1/2 [132](#)
No limit for contributions [129](#)
No required distribution
age [132](#)
Compensation, defined [129](#)
Contribution limits [130](#)
Age 50 or older, [130](#)
Under age 50, [130](#)
Contributions:
No deduction for [129](#)
Roth IRA only [130](#)
Time to make [131](#)
To traditional IRA for same
year [130](#)
Conversion [131](#)
Definition of [129](#)
Distributions:
Qualified distributions [132](#)
Effect of modified AGI on
contributions
(Table 17-3) [129](#)
Establishing account [129](#)
Excess contributions [131](#)
IRA transfer to [124, 125](#)
Modified adjusted gross income
(MAGI):
Computation (Worksheet
17-2) [128](#)
Phaseout (Table 17-3) [129](#)
Penalties:
Conversion contributions
withdrawn in 5-year
period [132](#)
Excess contributions [131](#)
Recharacterizations [125](#)
Spousal contributions [129](#)
Taxability [132](#)
Withdrawals:
Excess contributions [131](#)
Not taxable [132](#)
Rounding off dollars [12](#)
Royalties [91](#)

S
Safe deposit box [193](#)
Salaries (See Wages and salaries)
Sale of home [71, 95, 108-115](#)
(See also Real estate)
Abandonment [110](#)
Adjusted basis [109, 110](#)
Amount realized [109](#)
Basis [110](#)
Capital gains exclusion [111](#)
Division of real estate taxes [165](#)
Employer, payment by [109](#)
Federal subsidy, recapture
of [114](#)
Foreclosure or repossession [110](#)
Form 1099-S [109](#)
Gain or loss, figuring of [109](#)
Interest deduction for
mortgage [169](#)
Interest paid to seller, reporting
of [175](#)
Jointly owned home [110](#)
Land [109](#)
Main home, defined [109](#)
More than one home [109](#)
Option to buy [109](#)
Period of ownership and use [111](#)
Points paid by seller [172](#)
Postponed gain from [99](#)
Recordkeeping [111](#)
Reporting of gain [114](#)
Seller-financed mortgage [114](#)
Selling price [109](#)
Settlement fees or closing
costs [110](#)
Trading homes [110](#)
Transfer to spouse [110, 112](#)
Undeducted points [108](#)
Sale of property [102](#)
Adjusted basis [103](#)
Amount realized [103](#)
Basis other than cost [103](#)
Business property that has
undergone change of
use [101](#)
Cash payment [103](#)
Debt payoff included in [103](#)
Definition of [102](#)
Fair market value (FMV) [103](#)
Figuring gain or loss [103](#)
Form 1099-B [102](#)
Like-kind exchanges [103](#)
Personal items [95](#)
Redemption of stock [102](#)
Rental property that has
undergone change of
use [101](#)
Transfers between spouses [104](#)
Sales and exchanges:
Bonds [59](#)
Sales tax:
Basis to include [97](#)
Car purchase [147](#)
**Sales to related persons,
exception [114](#)**
Salvation Army (See Charitable
contributions)
Saturday, deadline falling on [40](#)
Savings:
Bonds [56, 61](#)
Bonds used for education [58](#)
Certificate [56, 60](#)
Schedule [15, 44, 49, 51](#)
(See also Form 1040)
Form 1040, A-F, R, SE (See Form
1040)
K-1:
K-1, Form 1041 [55](#)
Beneficiaries receiving
income from estate or
trust [62](#)
Partnership income [89](#)
S corporation income [89](#)
Schedule 8812 [215](#)
**Schedules A-F, R, SE (Form
1040)** (See Form 1040)
Scholarships [28, 32, 34](#)
Scholarships and fellowships:
Earned income including [155](#)
Exclusion from gross income [95](#)
Teaching or research
fellowships [95](#)
S corporations [193](#)
Capital gains or losses from [116](#)
Related party transactions [105](#)
Shareholders [89](#)
Investment interest [174](#)
Scrip dividends [65](#)
Second homes (See Vacation
homes)
Second mortgages:
Interest [169](#)
Section 1202 exclusion:
Capital gains or losses
under [117](#)
Section 1244 stock:
Losses on [107](#)
Section 1250 gains:
Sale of real property subject
to [117](#)
Section 179 deductions:
Adjustment to basis for [98](#)
Car expenses [147](#)
**Section 457 deferred
compensation plans [74](#)**
Early distributions from [80](#)
Required distributions [81](#)
Rollovers:
To IRAs [125, 131](#)
Section 72(m)(5) [198](#)
Securities [62, 115](#)
(See also Dividends)
(See also Capital gains)
Adjusted basis for [101](#)
As capital assets [105, 106](#)

Bought at various times, how to
indicate [116](#)
Claim for refund [18](#)
Constructive ownership of stock,
determination of [105](#)
Convertible stocks and
bonds [104](#)
Fractional shares [65](#)
Holding period, determination
of [107](#)
Joint owners, reporting of
dividends [62](#)
Nontaxable trades [104](#)
Options [48, 64](#)
Preferred stock, redeemable at a
premium [65](#)
Redemption of stock [102](#)
Reinvestment plan, dividends
used for [64](#)
Sale expenses, how to adjust
for [116](#)
Short-term gains and losses [116](#)
Stock appreciation rights [45](#)
Stock rights:
As capital assets [106](#)
Dividends as [64](#)
Holding period, determination
of [108](#)
Worthless [102](#)
Surrender of stock [102](#)
Tax-exempt:
Home equity loan proceeds
invested in [171](#)
Interest incurred to produce
income from [174](#)
Interest to purchase or carry,
not deductible [175](#)
Tenants by the entirety owning,
reporting of dividends [62](#)
Tenants in common owning,
reporting of dividends [62](#)
Worthless securities [102](#)
Security deposits:
Rental property, for [66](#)
Self-employed persons [168](#)
(See also Self-employment tax)
Corporate directors as [94](#)
Definition [6](#)
Foreign government or
international organizations,
U.S. citizens employed by [6](#)
Gross income [5](#)
Health insurance costs,
deductible as medical
expense [163](#)
Homeworkers, deduction of
expenses [149](#)
IRAs [120](#)
Meal allowance not permitted
when more than 10%
ownership of corporation [150](#)
Ministers [6](#)
Nonemployee compensation [94](#)
Qualified retirement plans for [75](#)
Travel outside U.S. [142](#)
Self-employment tax [198](#)
Deduction of:
List of deductible taxes
(Table 22-1) [167](#)
Rental income [71](#)
Seller-financed mortgages [114](#)
Seminars:
Investment-related [194](#)
Senior Companion Program [50](#)
Separated parents [27, 31, 227](#)
Separated taxpayers [20](#)
Filing status [21, 22](#)
IRAs [121](#)
Medical and dental expenses of
children of [159](#)
Mortgage interest [171](#)
Nonresident alien spouse [22](#)
Separate returns (See Married filing
separately)
Separation agreements:
Defined for purposes of
alimony [133](#)
SEPs (See Simplified employee
pensions (SEPs))
**Series EE and E savings
bonds [57](#)**
**Series HH and H savings
bonds [57](#)**
Series I savings bonds [57](#)
Service charges [193](#)
Deductibility of [175](#)
Employer treating as wages for tip
income [52](#)
**Service Corps of Retired
Executives (SCORE) [50](#)**
Services:
No charitable deduction for value
of [177](#)
Property received for [99](#)
**Settlement date of securities
transaction [107](#)**
Settlement fees:
Real property transactions [98](#)
Sale of home [110](#)
Severance pay [45](#)
Accrued leave payment [45](#)
Outplacement services [45](#)
Shipping:
Business-related travel
expense [141](#)
Shipwrecks:
Casualty loss due to [185](#)
Short tax year:
Change in annual accounting
period [154](#)
Short-term debt instruments:
Government obligations [106](#)
Ordinary gain [106](#)
Short-term gains and losses [105,](#)
116
Priority in deducting [117](#)
Sale or trade of property held 1
year or less [107](#)
Sick leave:
Cash payments for unused
leave [160](#)
Sick pay:
Collective bargaining
agreements [38](#)
FECA payments [51](#)
Income [45](#)
Railroad Unemployment
Insurance Act [51](#)
Withholding [37, 38](#)
Signatures [13](#)
Agent, use of [13](#)
Joint returns [21](#)
Mentally incompetent [13](#)
Parent for child [13](#)
Physically disabled [13](#)
Signing your return [7](#)
Silver (See Gold and silver)
SIMPLE plans:
Rollover to Roth IRA [132](#)
**Simplified employee pensions
(SEPs):**
IRAs as [120](#)
Simplified Method:
Computation of taxable annuity:
Worksheet [76](#)
Single taxpayers [20](#)
Charitable contributions to, no
deduction for [177, 179](#)
Filing requirements [5](#)
Filing status [5, 20](#)
Gross income filing requirements
(Table 1-1) [5](#)
Small businesses:
Capital gains or losses from stock
of [117](#)
Keogh plans [75](#)
Losses on stock of [107](#)
Smoking cessation programs:
Deductibility as medical
expense [161](#)
Social clubs:
Contributions to, no charitable
deduction for [177](#)
**Social security and Medicare
taxes [198, 210](#)**
Allocated tips [54](#)
Support, not included in [34](#)
Social security benefits [33, 81, 86](#)
Deductions related to [86](#)
Employer retirement plans
different from [121](#)
Estimated tax [83](#)
Foreign employer [49](#)
Form SSA-1042S for nonresident
aliens [82](#)
Form SSA-1099 [82](#)
IRAs for recipients of
benefits [122](#)

Social security benefits (Cont.)

Joint returns [86](#)
Lump-sum election [84](#)
Married filing separately [21, 83](#)
Paid by employer [45](#)
Repayment of benefits [83, 90](#)
Repayments [193](#)
Reporting of [83](#)
Taxability of [82, 83](#)
Withholding [38](#)
Withholding for [83](#)
 Not deductible [168](#)

Social security number (SSN) [11](#)
Alimony recipient's number required [135](#)
Child's [2](#)
 Number to be obtained at birth [35](#)
Correspondence with IRS, include SSN [12](#)
Dependents [2, 11](#)
 Exception [11](#)
Dividend payers to use [62](#)
Earned income credit [222, 225](#)
Failure to include penalty [12](#)
Form SS-5 to request number [11](#)
Nonresident alien spouse [12](#)
Penalty for failure to provide:
 To dividend payers [62](#)
Resident aliens [11](#)
Social security card [222](#)

Sonic booms:
Casualty loss due to [185](#)

Special needs children:
Adoption credit [238](#)

Spouse [5, 12, 13, 20, 21, 79, 88](#)
(See also Married taxpayers)
(See also Surviving spouse)
Disabled, qualifying for dependent care credit [205](#)
Student [205](#)

Spouse's death [155](#)

SSN (See Social security number (SSN))

SSN (SSN) [205](#)

Stamps (See Collectibles)

Stamp taxes:
Real estate transactions and [167](#)

Standard deduction [154-156](#)

Standard meal allowance [140, 141, 150](#)
Amount of [141](#)
Areas outside continental U.S. [141](#)
Prorating on partial days of travel [151](#)

Standard medical mileage rates [158](#)
Medical reasons for use of car [161](#)

Standard mileage rates [146](#)
Business-related miles [138, 146](#)
Car expenses [146](#)
Charitable organization service, auto use for [178](#)
Not allowed [146](#)

State:
Obligations, interest on [60](#)

State bar associations:
Charitable contributions to [179](#)

State or local governments:
Bonds, tax-exempt [106](#)
Charitable contributions to [176, 177](#)
Employees:
 Section 457 plans for (See Section 457 deferred compensation plans)
 Unemployment compensation [92](#)
Fee-basis officials:
 Business expenses of [153](#)

State or local income taxes [156](#)
Deduction of [164](#)
 List of deductible taxes (Table 22-1) [167](#)
 Schedule A (Form 1040) [168](#)
Electronic returns filed with federal [8](#)
Exception to deduction [164](#)
Federal changes, effect on [18](#)
Form W-2 to show withheld taxes [164](#)
Interest on, not deductible [175](#)

Joint state and local returns but federal returns filed separately [164](#)
Married filing separately [164](#)
Refunds, treatment of [164, 165](#)

State or local taxes:

Refunds [89](#)

Statute of limitations:
Claim for refund [14](#)
Claim for refunds [17](#)

Statutory employees [149](#)

Stillborn child [27](#)

Stock appreciation rights [45](#)

Stock bonus plans [38](#)

Stock certificates:
Charitable contributions, date of [181](#)

Stockholders [18](#)
(See also Securities)
Debts [87](#)

Stockholders' meeting expenses [195](#)

Stock options [48, 64](#)

Stocks [18](#)
(See also Securities)

Stolen funds:
Reporting of [96](#)

Stolen property [96](#)

Stop-smoking programs:
Deductibility as medical expense [161](#)

Storms [188](#)
(See also Disaster relief)
Casualty loss due to [185](#)

Straddles:
Interest from [174](#)

Strike benefits [96](#)

Student loan interest deduction:
Loan repayment assistance [137](#)

Student loans:
Cancellation of debt [87](#)
Interest, defined [136](#)
Interest deduction:
 Academic period [136](#)
 Amount of deduction [137](#)
 Claiming [137](#)
 Double deduction not allowed [137](#)
 Eligible educational institution [136](#)
 Eligible student [136](#)
 Features of (Table 19-1) [136](#)
 Married filing separately [21](#)
 Qualified student loan [136](#)
 Worksheet [137](#)
Student claimed as exemption on tax return of another person [137](#)

Students:
Defined [26](#)
Exemption from withholding [37](#)
Foreign [26](#)
Foreign students [178](#)
Loans (See Student loans)
Scholarships (See Scholarships and fellowships)
Tuition programs, qualified (See Qualified tuition programs)

Substantial gainful activity [211](#)

Substitute forms [10](#)

Sunday, deadline falling on [40](#)

Supplemental wages [37](#)

Supplies:
Regularly used or consumed in ordinary course of trade or business [106](#)

Support test:
Qualifying child [28](#)
Qualifying relative [33](#)

Surveys:
Property basis to include [98](#)

Surviving spouse:
Annuity [81](#)
Filing status [20](#)
 With dependent child [23](#)
Gross income filing requirements (Table 1-1) [5](#)
Life insurance proceeds paid to [88](#)
Rollovers by [79](#)
Single filing status [20](#)
Tax (See Estate tax)

Synagogues (See Churches, temples, etc.)

T

Tables and figures:

50% limit (Figure 20-A) [144](#)
Adjusted basis, examples of (Table 13-1) [99](#)
Alimony requirements (instruments executed after 1984) (Table 18-1) [134](#)
Capital gain rates (Table 16-1) [117](#)
Car expenses, reporting of (Table 20-3) [152](#)
Casualty and theft losses:
 Deduction limits for personal property (Table 26-1) [189](#)
 Deduction of loss, when to take (Table 26-2) [190](#)
Charitable contributions, deductibility of (Table 25-1) [176](#)
Children's income:
 Inclusion on parent's return (Figure 30-A) [201](#)
 Unearned income, reporting of (Figure 30-B) [203](#)
Estimated tax, who must make payments (Figure 4-A) [40](#)
Filing requirements:
 Dependents (Table 1-2) [5](#)
 Gross income levels (Table 1-1) [5](#)
Gift expenses:
 Proof of (Table 20-2) [148](#)
 Reporting of (Table 20-3) [152](#)
Head of household, qualifying person (Table 2-1) [22](#)
Individual retirement arrangements (IRAs):
 Figuring modified AGI (Worksheet 17-1) [123](#)
 Modified AGI, effect on deduction if covered by retirement plan at work (Table 17-1) [122](#)
 Modified AGI, effect on deduction if not covered by retirement plan at work (Table 17-2) [122](#)
 Roth IRAs, effect of modified AGI on contributions (Table 17-3) [129](#)
 Roth IRAs, modified AGI (Worksheet 17-2) [128](#)
Interest deductions, forms to use (Table 23-1) [175](#)
Interest deductions, forms to use (Table 24-1) [175](#)
Meal expenses and 50% limit (Figure 20-A) [144](#)
Medical and dental expenses:
 Checklist for deductible expense (Table 21-1) [160](#)
 Reimbursement, excess algorithm (Figure 22-A) [162](#)
Roth IRA and modified adjusted gross income (MAGI) phaseout (Table 17-3) [129](#)
Standard deduction tables [157](#)
Student loan interest deduction (Table 19-1) [136](#)
Taxes that are deductible (Table 22-1) [167](#)
Tax returns:
 Due dates (Table 1-5) [9](#)
 Steps to prepare (Table 1-6) [10](#)
Travel and transportation expenses:
 Examples of deductible expenses (Table 20-1) [141](#)
 Local transportation (Figure 20-B) [145](#)
 Proof of (Table 20-2) [148](#)
 Reporting of (Table 20-3) [152](#)

Volunteers, deductibility of contributions (Table 25-2) [178](#)

Taxable exchanges:
Definition of [99](#)

Tax computation worksheet [255](#)

Tax Counseling for the Elderly [8](#)

Tax credits (See Credits)

Taxes, not support [34](#)

Taxes [36, 147, 163-168, 197](#)
(See also Sales tax)
Alternative minimum [199](#)
Business taxes, deduction of [164](#)
Deduction of [164](#)
 Schedules to use [168](#)
 Types of taxes deductible (Table 22-1) [167](#)
Estate (See Estate tax)
Excise (See Excise taxes)
Federal income taxes, not deductible [168](#)
Foreign taxes [164](#)
 Income tax, deduction of [165](#)
Gift taxes [168](#)
How to figure [197](#)
Income taxes, deduction of [164](#)
Indian tribal government taxes, deduction of [164](#)
Inheritance tax [168](#)
Kiddie tax (See Children, subheading: Unearned income of)
Not deductible [168](#)
Personal property taxes:
 Car taxes [147](#)
 Deduction of [167](#)
Real estate taxes (See Real estate taxes)
Sales tax [97](#)

Tax evasion [19](#)

Tax-exempt:
Bonds and other obligations [60](#)
Income [195](#)
Interest [60](#)
Obligations:
 Adjusted basis [102](#)
Organizations:
 Related party transactions [105](#)
 Section 457 deferred compensation plans [74](#)

Tax-exempt income [33](#)

Tax-exempt obligations:
Adjusted basis for [102](#)

Tax figured by IRS [199](#)

Tax-free exchanges:
Definition of [99](#)
Holding period, determination of [107](#)

Tax help [3, 8, 259](#)
Tax Counseling for the Elderly [8](#)
Volunteer counseling (Volunteer Income Tax Assistance program) [8, 50](#)

Taxis:
Business-related travel expense [141](#)
Standard mileage rate not allowed [147](#)

Tax on Unearned Income of Certain Children [200](#)

Taxpayer identification number (TIN) [204, 205](#)
Adoption (ATIN) [12](#)
Child and dependent care credit [208](#)
Childcare provider [208](#)
Individual (ITIN) [12, 35](#)
Social security number (See Social security number (SSN))

Tax preference items [199](#)

Tax rates [20](#)
Married filing separately (Schedule Y-2) [21](#)

Tax refunds:
Agreement with IRS extending assessment period, claim based on [18](#)
Bad debts [18](#)
Business tax credit carrybacks [18](#)
Cashing check [13](#)

Tax refunds (Cont.)

- Check's expiration date [13](#)
- Claim for [16-18](#)
- Limitations period [17](#)
- Litigation [18](#)
- Direct deposit [13](#)
- Erroneous refunds [16](#)
- Federal income tax refunds [89](#)
- Financially disabled [17](#)
- Foreign tax paid or accrued [18](#)
- General rules [8](#)
- Inquiries [8](#)
- Interest on [16, 18, 56](#)
- Late filed returns [2](#)
- Limits [17](#)
- Exceptions [17](#)
- More or less than expected [13](#)
- Net operating loss carryback [18](#)
- Offset:
 - Against debts [8, 13](#)
 - Against next year's tax [13](#)
- Offset against next year's tax [41](#)
- Past-due [8, 16](#)
- Real estate taxes, treatment of [166](#)
- Reduced [18](#)
- State and local income tax refunds [164, 165](#)
- State liability, effect on [18](#)
- Under \$1 [13](#)
- Withholding [6](#)
- Worthless securities [18](#)
- Claim for refund [103](#)
- Tax return preparation:**
 - Rental expenses [67](#)
- Tax returns** [9, 13, 20](#)
(See also Due dates)
(See also Signatures)
(See also Joint Returns)
- Tax Returns:**
 - Aliens [6](#)
 - Amended [17, 156](#)
 - Attachments to returns [12](#)
 - Child [13](#)
 - Copies of [15](#)
 - Dating of [13](#)
 - Filing of [4](#)
(See also Filing requirements)
 - Forms to use [7](#)
 - Free preparation help [8](#)
 - How to file [10](#)
 - Mailing of [15](#)
 - Paid preparer [13](#)
 - Payment with [14](#)
 - Private delivery services [9](#)
 - Steps to prepare (Table 1-6) [10](#)
 - Third party designee [12](#)
 - Transcript of [15](#)
 - Who must file [5, 6](#)
- Tax table** [243-254](#)
- Tax year** [9, 11](#)
(See also Accounting periods)
- Teachers:**
 - Expenses, deduction of [137](#)
- Telephones** [195](#)
 - Business-related travel expense [141](#)
 - Fraud or misconduct of IRS employee, number for reporting anonymously [2](#)
- Temples** (See Churches, temples, etc.)
- Temporary absences** [27, 32](#)
- Temporary job assignments:**
 - Travel expenses [139](#)
- Tenants** [66](#)
(See also Rental income and expenses)
 - By the entirety [55](#)
 - In common [55](#)
- Tenants by the entirety:**
 - Alimony, no deduction for taxes and insurance paid on home owned as [133](#)
 - Dividends, reporting of [62](#)
 - Real estate taxes, allocation when filing separately [166](#)
- Tenants in common:**
 - Alimony deduction for taxes and insurance paid on home owned as [133](#)
 - Dividends, reporting of [62](#)
- Terminal illness:**
 - Accelerated payment of life insurance proceeds (See Accelerated death benefits)
 - Viatical settlements [88](#)
- Termite damage:**
 - Not casualty losses [185](#)
- Terrorist attacks:**
 - Casualty loss due to [185](#)
 - Disability payments for injuries from, tax exclusion [74](#)
 - Disability pensions for federal employees [51](#)
- Theft losses** [184, 193, 195](#)
 - \$100 Rule [190](#)
 - Adjusted basis in property [98, 188](#)
 - Amount of loss [187](#)
 - Appraisals [187, 188](#)
 - Cost of cleaning up or making repairs [187](#)
 - Costs of photographs and appraisals [188](#)
 - Deduction of loss:
 - When to take (Table 26-2) [190](#)
 - Definition of theft [186](#)
 - Fair market value of stolen property [187](#)
 - Form 4684 to be filed [184](#)
 - Insurance proceeds, treatment of [188](#)
 - Net operating losses [191](#)
 - Proof of loss [186](#)
 - Property used partly for business and partly for personal purposes [189](#)
 - Recovered stolen property [187](#)
 - Reimbursement [188](#)
 - Reporting of gain or loss [190, 191](#)
- Third parties:**
 - Alimony payments made to Designee for IRS to discuss return with [12](#)
 - Income from taxpayer's property paid to [11](#)
- Threats:**
 - Losses due to [186](#)
- Tickets** (See Entertainment expenses)
- Tiebreaker rules** [30, 225](#)
- Tip expense:**
 - Business meal, 50% deduction limit [143](#)
 - Business travel expense [140, 141](#)
- Tip income** [52-54](#)
 - Allocated tips [38, 54](#)
 - Daily record of tips [52](#)
 - Electronic tip record [52](#)
 - Form 4070A for daily records [52](#)
 - Noncash tips [52, 53](#)
 - Penalty for failure to report [53](#)
 - Reporting on tax return [53](#)
 - Reporting tips to employer [52, 53](#)
 - Failure to report to employer [53](#)
 - Form 4070 for [53](#)
 - Service charges paid by employer as wages [52](#)
 - Social security and Medicare tax: Employer reporting for purposes of [53](#)
 - Tip-splitting or tip-pooling arrangements [52](#)
 - Uncollected taxes [53, 54](#)
 - Withholding [38, 53](#)
 - Employee contributing to [53](#)
 - Underwithholding [38, 53](#)
- Title insurance:**
 - Property basis to include [98](#)
- Title to property:**
 - Abstract fees, property basis to include [98](#)
 - Attorneys' fees:
 - Property basis to include [98](#)
- Tolls:**
 - Business-related travel [147](#)
- Tools:**
 - Hauling to and from work [145](#)
 - Rental for use on rental property [67](#)
- Tornadoes** [188](#)
(See also Disaster relief)
- Casualty loss due to [185](#)
- Total support** [33](#)
- Tour guides:**
 - Free tour for organizing tour [94](#)
- Trade Act of 1974:**
 - Trade readjustment allowances under [91](#)
- Trade associations:**
 - Meeting expenses [144](#)
- Trade-in of car** [147](#)
- Trade of property** [102](#)
(See also Sale of property)
 - Definition of [102](#)
 - Form 8824 for reporting [104](#)
 - Like-kind exchanges [100, 103](#)
 - Like property and money transferred [100, 104](#)
 - Nontaxable exchanges [99, 103](#)
 - Holding period, determination of [107](#)
 - Partially nontaxable exchange [100, 103](#)
 - Reporting of [104](#)
 - Taxable exchange, defined [99](#)
- Trading date of securities transaction** [107](#)
- Traditional IRAs** (See Individual retirement arrangements (IRAs))
- Traffic violations:**
 - Fines not deductible [147](#)
- Transfer taxes:**
 - Property basis to include [98](#)
 - Real estate transactions and [167](#)
- Transit passes** [48](#)
- Transportation** [207](#)
- Transportation expenses** (See Travel and transportation expenses)
- Transportation workers:**
 - Meal expenses [141](#)
 - Deduction limits [143](#)
 - Form 2106, how to complete [152](#)
- Travel and transportation expenses** [138, 145](#)
 - Advances [149, 151](#)
 - Allocation of types of costs [140, 148](#)
 - Bona fide business purpose [140](#)
 - Business associates [140](#)
 - Business travel:
 - \$75 or less [147](#)
 - Confidential information and [148](#)
 - Employees' expenses [140](#)
 - Incidental expenses [140](#)
 - Proof of business purpose [148](#)
 - Receipt not readily available to prove [147](#)
 - Spouse or dependents [140](#)
 - Trip outside U.S. [142, 143](#)
 - Trip primarily for business [142](#)
 - Trip primarily for personal reasons [142](#)
 - U.S. travel [142](#)
 - Unproved amounts [151](#)
 - Visiting clients or customers [145](#)
 - Charitable organization service, deduction for [179](#)
 - Commuting expenses:
 - Employer-provided commuter vehicle [48](#)
 - Conventions [143](#)
 - Delegates, deduction of unreimbursed amount [178](#)
 - Deductible expenses [140](#)
 - Examples of (Table 20-1) [141](#)
 - Definition of [138](#)
 - Estimates of [147](#)
 - Expenses paid for others [195](#)
 - Federal crime investigators or prosecutors [139](#)
 - Form 2106, how to fill out [152](#)
 - Fringe benefits [48](#)
 - Getting from home to temporary workplace when multiple regular workplaces [145](#)
 - Going home on days off from temporary assignment [140](#)
 - Going to business meeting away from regular workplace [145](#)
 - Going to family home [139](#)
 - Indefinite assignment [139](#)
 - Job search expenses [95](#)
 - Medical purposes, for [161](#)
 - Mileage rates (See Standard mileage rates)
 - No main place of business or work [139](#)
 - Nonaccountable plans, definition of [152](#)
 - Parking fees:
 - Business-related travel [147](#)
 - Commuting expense [145](#)
 - Employer-provided fringe benefit [48](#)
 - Medical-related travel [161](#)
 - Probationary work periods [140](#)
 - Proof of expenses [147](#)
 - Summary (Table 20-2) [148](#)
- Recordkeeping requirements [140, 147](#)
- Rental property maintenance and management, for [67](#)
- Reporting of [148](#)
- Table 20-3 showing forms to be used [152](#)
- Resorts or cruise ships [142](#)
- School children, transporting of [96](#)
- Summary of rules (Figure 26-B) [145](#)
- Tax home, determination of [139](#)
- Temporary assignment or job [139](#)
- Temporary work location [145](#)
- Tips [140, 141](#)
- Transit pass [48](#)
- Traveling salespersons:**
 - Deduction of expenses [149](#)
 - Tax home, determination of [139](#)
- Treasury bills, notes, and bonds** [59](#)
- Treasury Inspector General:**
 - Telephone number to report anonymously fraud or misconduct of IRS employee [2](#)
- Treasury notes** [56](#)
- Trees and plants:**
 - Cost of, when casualty or theft loss involved [185, 187](#)
- Trust beneficiaries:**
 - Dividends received by [62](#)
 - Losses of trust [93](#)
 - Receiving income from trust [93, 94](#)
 - Rollover restrictions [79](#)
- Trustees:**
 - Administrative fees [193](#)
 - IRA [193](#)
 - IRAs:
 - Fees [120, 121](#)
 - Transfer from trustee to trustee [124, 131](#)
- Trusts** [62, 93, 198](#)
(See also Trust beneficiaries)
 - Grantor trusts [93](#)
 - Income [93](#)
 - Child beneficiary [202](#)
 - Investment interest [174](#)
 - Related party transactions with fiduciaries [105](#)
- TTY/TDD information** [258](#)
- Tubal ligation:**
 - Deductibility as medical expense [161](#)
- Tuition, benefits under GI Bill** [34](#)
- Tuition:**
 - Alimony payments made to cover [133](#)
 - Charitable deduction not allowed for paying [177, 180](#)
 - Qualified programs (See Qualified tuition programs)
- Tuition programs, qualified** (See Qualified tuition programs)

U

U.S. citizen:
Earned income credit [223](#)
U.S. citizen or resident [26](#)
U.S. national [26](#)
U.S. obligations, interest [56](#)
U.S. possessions:
Charitable contributions to [176](#)
Deduction of income tax paid to [165](#)
Income from [5](#)
U.S. savings bonds:
Education, used for [21](#)
Interest on [95](#)
Transfer between spouses [100](#)
U.S. Treasury bills, notes, and bonds [59](#)
U.S. Treasury bills or notes:
Trade of [104](#)
U.S. Virgin Islands:
Income from [5](#)
Uncollected rent:
Income [67](#)
Underpayment penalties [35, 41, 43](#)
IRS computation [43](#)
Undistributed capital gains [64, 116, 240](#)
Unearned income:
Children [55](#)
Unearned income of child (See Children, subheading: Unearned income of)
Unemployment compensation [91](#)
Credit card insurance paying [93](#)
Mandatory contributions to state funds, deduction of [164](#)
Private fund, from [91](#)
Repayment of benefits [91](#)
Reporting on Form 1040 [91](#)
Supplemental benefits [91](#)
Voluntary benefit fund contributions [195](#)
Withholding [38, 91](#)
Unemployment tax:
State employment taxes [210](#)
Uniformed services [112](#)
Uniforms:
Charitable organization requiring, deduction for cost and upkeep of [178](#)
Uniform Settlement Statement (Form HUD-1):
Points shown on [171](#)
Unions [38, 91, 96](#)
(See also Labor unions)
United States (See headings starting with "Federal" or "U.S.")
United Way (See Charitable contributions)
Universities (See Colleges and universities)
Unmarried persons (See Single taxpayers)
Unrecaptured Section 1250 gain [105, 117](#)
Unstated interest [97, 103](#)
Unused sick leave:
Cash payments for [160](#)
Used clothing and household items:
Charitable deduction for [180](#)
Charitable deduction for fair market value [181](#)
Usurious interest [56](#)

Utilities:

Charges for installing included in property basis [98](#)
Emergency energy programs, charitable contributions to [176](#)
Energy conservation subsidies [93, 96](#)
Late payment charges, not deductible [175](#)
Rebates [96](#)

V

Vacation homes:
Determining if used as home [69](#)
Points [172](#)
Rental expenses [68, 69](#)
Valuations [97, 98, 187, 188](#)
(See also Fair market value (FMV)) (See also Appraisals)
Value of time or services:
No charitable deduction for [177, 178, 180](#)
Vandalism:
Casualty loss due to [185](#)
Vasectomy:
Deductibility as medical expense [161](#)
Veterans' benefits:
Educational assistance [95](#)
Veterans' insurance:
Dividends on [65](#)
Veterans' organizations:
Charitable contributions to [176, 177](#)
Veterans benefits [50](#)
Retroactive determination [51](#)
Special statute of limitations. [51](#)
Viatical settlements [88](#)
Victims of terrorism (See Terrorist attacks)
VISTA volunteers [50](#)
Vitamins:
Not deductible as medical expense [161](#)
Volunteer firefighters:
Charitable contributions to [176](#)
IRAs [121](#)
Volunteer work [50, 207](#)
Deductibility of contributions (Table 25-2) [178](#)
Out-of-pocket expenses, deductible when serving for qualified organization [176, 178](#)
Tax counseling (Volunteer Income Tax Assistance program) [8, 50](#)
Value of income lost by, not deductible [180](#)
Vouchers for payment of tax [41, 42](#)

W

W-2 form (See Form W-2)
Wages and salaries [10, 44-52](#)
(See also Form W-2)
Accident and health insurance [46](#)
Accrued leave payment [45](#)
Adoption, employer assistance [46](#)
Advance commissions [45](#)
Allowances and reimbursements [37, 45](#)
Archer MSA contributions [46](#)
Awards and prizes [45](#)
Babysitting [44](#)
Back pay awards [45](#)
Bonuses [45](#)
Child care providers [44](#)
Children's earnings [6](#)
Clergy [49](#)
De minimis benefits [46](#)
Elective deferrals [48](#)
Employee achievement award [45](#)
Employee compensation [44](#)
Farmworkers [36](#)
Foreign employer [49](#)
Form W-2 (See Form W-2)
Fringe benefits [46](#)
Garnished [11](#)
Government cost-of-living allowances [45](#)
Household workers [36](#)
Income:
Foreign [44](#)
Long-term care coverage [46](#)
Military retirees [36, 50](#)
Military service [49](#)
Miscellaneous compensation [45](#)
Note for services [45](#)
Outplacement services [45](#)
Religious orders [49](#)
Restricted property [49](#)
Dividends on restricted stock [49](#)
Retirement plan contributions by employer [48](#)
Severance pay [45](#)
Sick pay [45, 52](#)
Social security and Medicare taxes paid by employer [45](#)
Stock appreciation rights [45](#)
Stock options [48](#)
Supplemental [37](#)
Volunteer work [50](#)
Withholding (See Withholding)
Waiters and waitresses:
Tips (See Tip income)
War veterans' organizations (See Veterans' organizations)
War zone (See Combat zone)
Washington State Supplemental Workmen's Compensation Fund [165](#)
Wash sales [102, 105, 108](#)
Welfare benefits [33, 92](#)
What's new [1](#)
Wheelchairs:
As medical expense [161](#)
Where to file [15](#)
Widow/widower (See Surviving spouse)
Winter energy payments [93](#)
Withholding [10, 35](#)
(See also Form W-2)
Agricultural Act of 1949 payments [39](#)
Changing amount withheld [36](#)
For 2020 [36](#)
Checking amount of [36](#)
Claim for refund [6](#)
Commodity credit loans [38](#)
Credit for [35, 42](#)
Cumulative wage method [37](#)
Definition [35](#)
Determining amount to withhold [36, 37](#)
Disaster Assistance Act of 1988 payments [39](#)
Dividend income [62](#)
Employers, rules for [37](#)
Exemption from [37](#)
Federal income taxes, not deductible [168](#)
Fiscal years [43](#)
Form W-4:
Provided by employer [37](#)
Fringe benefits [38](#)
Gambling winnings [38, 42](#)
General rules [35](#)
Highest rate, employer must withhold at if no W-4 [37](#)
Incorrect form [42](#)
IRA distributions [127](#)
New job [36](#)
Penalties [35, 37, 39](#)
Pensions and annuities [12, 38, 75, 79](#)
Railroad retirement benefits [38, 83](#)
Repaying withheld tax [37](#)
Rollovers [79](#)
Salaries and wages [36](#)
Separate returns [43](#)
Sick pay [38](#)
Social security benefits [38, 83](#)
State and local income taxes, deduction for [164](#)
Supplemental wages [37](#)
Tips (See Tip income)
Unemployment compensation [38, 91](#)
Workers' compensation [51](#)
Mandatory contributions to state funds, deduction of [164](#)
Return to work [51](#)
Worksheets:
Capital loss carryover [117](#)
Casualty and theft losses [184](#)
Excess withholding credit [241](#)
Head of household status and cost of keeping up home [23](#)
Individual retirement arrangements (IRAs), modified AGI computation (Worksheet 17-1) [123](#)
Pensions or annuities, joint returns [77](#)
Roth IRA modified adjusted gross income (MAGI), computation (Worksheet 17-2) [128](#)
Simplified Method computation of taxable annuity [76](#)
Social security or railroad retirement benefits, to figure taxability [82, 83](#)
Student loan interest deduction [137](#)
Support test [29](#)
World Trade Center attacks (See Terrorist attacks)
Worthless securities [102](#)
Wristwatch [195](#)
Write-offs (See Cancellation of debt)

Y

Youth groups:
Troop leader's travel expenses [179](#)

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