

# Publication 544

## Sales and Other Dispositions of Assets

For use in preparing  
**2023** Returns

Volume 5 of 5



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If you dispose of and acquire depreciable real property and other property in a like-kind exchange or involuntary conversion, the amount realized is allocated in the following way. The amount allocated to each of the three types of property (depreciable real property, depreciable personal property, or other property) disposed of is treated as consisting of, first, the fair market value of that type of property acquired and, second (to the extent of any remaining balance), any excess fair market value of the other types of property acquired. If the excess fair market value is more than the remaining balance of the amount realized and is from both of the other two types of property, you can apply the unallocated amount in any manner you choose.

**Example.** A fire destroyed your property with a total fair market value of \$50,000. It consisted of machinery worth \$30,000 and nondepreciable property worth \$20,000. You

received an insurance payment of \$40,000 and immediately used it with \$10,000 of your own funds (for a total of \$50,000) to buy machinery with a fair market value of \$15,000 and nondepreciable property with a fair market value of \$35,000. The adjusted basis of the destroyed machinery was \$5,000 and your depreciation on it was \$35,000. You choose to postpone reporting your gain from the involuntary conversion. You must report \$9,000 as ordinary income from depreciation arising from this transaction, figured as follows.

1. The \$40,000 insurance payment must be allocated between the machinery and the other property destroyed in proportion to the fair market value of each. The amount allocated to the machinery is  $\$30,000/\$50,000 \times \$40,000$ , or \$24,000. The amount allocated to the other property is  $\$20,000/\$50,000 \times \$40,000$ , or

\$16,000. Your gain on the involuntary conversion of the machinery is \$24,000 minus the \$5,000 adjusted basis, or \$19,000.

2. The \$24,000 allocated to the machinery disposed of is treated as consisting of the \$15,000 fair market value of the replacement machinery bought and \$9,000 of the fair market value of other property bought in the transaction. All \$16,000 allocated to the other property disposed of is treated as consisting of the fair market value of the other property that was bought.
3. Your potential ordinary income from depreciation is \$19,000, the gain on the machinery, because it is less than the \$35,000 depreciation. However, the amount you must report as ordinary income is limited to the \$9,000 included in the amount realized

for the machinery that represents the fair market value of property other than the depreciable property you bought.

## **4.**

# **Reporting Gains and Losses**

## **Introduction**

This chapter explains how to report capital gains and losses and ordinary gains and losses from sales, exchanges, and other dispositions of property.

Although this discussion generally refers to Schedule D (Form 1040) and Form 8949, many of the rules discussed here also apply to taxpayers other than individuals. However, the rules for property held for personal use will usually not apply to taxpayers other than individuals.

## Topics

This chapter discusses:

- Information returns
- Schedule D (Form 1040)
- Form 4797
- Form 8949

## Useful Items

You may want to see:

### Publication

- 550** Investment Income and Expenses
- 537** Installment Sales

### Form (and Instructions)

- Schedule D (Form 1040)** Capital Gains and Losses
- 1099-B** Proceeds From Broker and Barter Exchange Transactions
- 1099-S** Proceeds From Real Estate Transactions

- **4684** Casualties and Thefts
- **4797** Sales of Business Property
- **6252** Installment Sale Income
- **6781** Gains and Losses From Section 1256 Contracts and Straddles
- **8824** Like-Kind Exchanges
- **8949** Sales and Other Dispositions of Capital Assets

See *How To Get Tax Help* for information about getting publications and forms.

## **Information Returns**

If you sell or exchange certain assets, you should receive an information return showing the proceeds of the sale. This information is also provided to the IRS.

**Form 1099-B.** If you sold property, such as stocks, bonds, or certain commodities, through a broker, you should receive Form 1099-B (or a substitute statement) from the broker. Use the Form 1099-B or substitute statement to complete Form 8949 and/or

Schedule D. Whether or not you receive Form 1099-B, you must report all taxable sales of stock, bonds, commodities, etc. on Form 8949 and/or Schedule D, as applicable. For more information on figuring gains and losses from these transactions, see chapter 4 in Pub. 550. For information on reporting the gains and losses, see the Instructions for Form 8949 and the Instructions for Schedule D (Form 1040), or the instructions for the applicable Schedule D.

**Form 1099-S.** An information return must be provided on certain real estate transactions. Generally, the person responsible for closing the transaction must report on Form 1099-S sales or exchanges of the following types of property.

- Land (improved or unimproved), including air space.
- An inherently permanent structure, including any residential, commercial, or industrial building.

- A condominium unit and its related fixtures and common elements (including land).
- Stock in a cooperative housing corporation.
- Any noncontingent interest in standing timber.

If you sold or exchanged any of the above types of property, the person responsible for closing the transaction must give you a copy of Form 1099-S, or a substitute statement containing the same information as Form 1099-S. Your Form 1099-S will show the gross proceeds from the sale or exchange in box 2. See the Instructions for Form 8949 and the Instructions for Schedule D (Form 1040) for how to report these transactions. Also see chapter 2 in Pub. 550.

For more information, see chapter 4 in Pub. 550. Also, see the Instructions for Form 8949.

## **Schedule D and Form 8949**

**Form 8949.** Individuals, corporations, and partnerships use Form 8949 to report the following.

- Sales or exchanges of capital assets, including stocks, bonds, etc., and real estate (if not reported on another form or schedule such as Form 4684, 4797, 6252, 6781, or 8824). Include these transactions even if you did not receive a Form 1099-B or 1099-S.
- Gains from involuntary conversions (other than from casualty or theft) of capital assets not used in your trade or business.
- Nonbusiness bad debts.
- Worthlessness of a security.
- The election to defer capital gain invested in a qualified opportunity fund (QOF).
- The disposition of interests in QOFs.

Individuals, if you are filing a joint return, complete as many copies of Form 8949 as you need to report all of your and your spouse's transactions. You and your spouse may list your transactions on separate forms or you may combine them. However, you must include on your Schedule D the totals from all Forms 8949 for both you and your spouse.

Corporations also use Form 8949 to report their share of gain or loss from a partnership, estate, or trust.

Business entities meeting certain criteria may have an exception to some of the normal requirements for completing Form 8949.

File Form 8949 with the Schedule D for the return you are filing. This includes Schedule D of Forms 1040, 1040-SR, 1041, 1065, 8865, 1120, 1120-S, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, and 1120-SF; and certain Forms 990-T. See

the Instructions for Form 8949 for more information.

**Schedule D.** Use Schedule D to figure the overall gain or loss from transactions reported on Form 8949, and to report certain transactions you do not have to report on Form 8949. Before completing Schedule D, you may have to complete other forms as shown below.

- Complete all applicable lines of Form 8949 before completing lines 1b, 2, 3, 8b, 9, and 10 of your applicable Schedule D. See the Instructions for Form 8949 and the Instructions for Schedule D for special provisions and exceptions to completing Form 8949. Enter on Schedule D the combined totals from all your Forms 8949.
- For a sale, exchange, or involuntary conversion of business property, complete Form 4797 (discussed later).

- For a like-kind exchange, complete Form 8824. See *Reporting the exchange* under *Like-Kind Exchanges* in chapter 1.
- For an installment sale, complete Form 6252. See Pub. 537.
- For an involuntary conversion due to casualty or theft, complete Form 4684. See Pub. 547, *Casualties, Disasters, and Thefts*.
- For a disposition of an interest in, or property used in, an activity to which the at-risk rules apply, complete Form 6198. See Pub. 925, *Passive Activity and At-Risk Rules*.
- For a disposition of an interest in, or property used in, a passive activity, complete Form 8582, *Passive Activity Loss Limitations*. See Pub. 925.
- For gains and losses from section 1256 contracts and straddles, complete Form 6781. See Pub. 550.

See the instructions for the Schedule D you are filing for additional reporting requirements.

**Personal-use property.** Report gain on the sale or exchange of property held for personal use (such as your home) on Form 8949 and Schedule D (Form 1040), as applicable. Loss from the sale or exchange of property held for personal use is not deductible. But if you had a loss from the sale or exchange of real estate held for personal use for which you received a Form 1099-S, report the transaction on Form 8949 and Schedule D, as applicable, even though the loss is not deductible. See the Instructions for Schedule D (Form 1040) and the Instructions for Form 8949 for information on how to report the transaction.

## **Long and Short Term**

Where you report a capital gain or loss depends on how long you own the asset before you sell or exchange it. The time you

own an asset before disposing of it is the holding period.

If you received a Form 1099-B (or substitute statement), box 2 may help you determine whether the gain or loss is short term or long term.

Generally, if you hold a capital asset 1 year or less, the gain or loss from its disposition is short term. Report it on Part I of Form 8949 and/or Schedule D, as applicable. If you hold a capital asset longer than 1 year, the gain or loss from its disposition is generally long term. Report it on Part II of Form 8949 and/or Schedule D, as applicable.

However, certain partnership interests held in connection with the performance of services may be subject to different holding period rules. See the Instructions for Form 8949 for more information.

## Table 4-1. **Do I Have a Short-Term or Long-Term Gain or Loss?**

<b>IF you hold the property...</b>	<b>THEN you have a...</b>
1 year or less,	short-term capital gain or loss.
more than 1 year,	long-term capital gain or loss.

These distinctions are essential to correctly arrive at your net capital gain or loss. Capital losses are allowed in full against capital gains plus up to \$3,000 of ordinary income. See *Capital Gains Tax Rates*, later.

**Holding period.** To figure if you held property longer than 1 year, start counting on the day following the day you acquired the property. The day you disposed of the property is part of your holding period.

**Example.** If you bought an asset on June 15, 2022, you should start counting on June 16, 2022. If you sold the asset on June 15, 2023, your holding period is not longer than 1 year, but if you sold it on June 17, 2023, your holding period is longer than 1 year.

**Patent property.** If you dispose of patent property, you are considered to have held the property longer than 1 year, no matter how long you actually held it. For more information, see *Patents* in chapter 2.

**Inherited property.** If you inherit property, you are considered to have held the property longer than 1 year, regardless of how long you actually held it.

**Installment sale.** The gain from an installment sale of an asset qualifying for long-term capital gain treatment in the year of sale continues to be long term in later tax years. If it is short term in the year of sale, it continues to be short term when payments are received in later tax years.



*The date the installment payment is received determines the capital gains rate that should be applied, not the date the asset was sold under an installment contract.*

***Nontaxable exchange.*** If you acquire an asset in exchange for another asset and your basis for the new asset is figured, in whole or in part, by using your basis in the old property, the holding period of the new property includes the holding period of the old property. That is, it begins on the same day as your holding period for the old property.

***Corporate liquidation.*** The holding period for property you receive in a liquidation generally starts on the day after you receive it if gain or loss is recognized.

***Profit-sharing plan.*** The holding period of common stock withdrawn from a qualified contributory profit-sharing plan begins on the day following the day the plan trustee delivered the stock to the transfer agent with

instructions to reissue the stock in your name.

**Gift.** If you receive a gift of property and your basis in it is figured using the donor's basis, your holding period includes the donor's holding period. For more information on basis, see Pub. 551.

**Real property.** To figure how long you held real property, start counting on the day after you received title to it or, if earlier, the day after you took possession of it and assumed the burdens and privileges of ownership.

However, taking possession of real property under an option agreement is not enough to start the holding period. The holding period cannot start until there is an actual contract of sale. The holding period of the seller cannot end before that time.

**Repossession.** If you sell real property but keep a security interest in it and then later repossess it, your holding period for a later

sale includes the period you held the property before the original sale, as well as the period after the repossession. Your holding period does not include the time between the original sale and the repossession.

**Table 4-2. Holding Period for Different Types of Acquisitions**

**Type of acquisition: When your holding period starts:**

Stocks and bonds bought on a securities market

Day after trading date you bought security. Ends on trading date you sold security.

U.S. Treasury notes and bonds

If bought at auction, day after notification of bid acceptance. If bought through subscription, day after subscription was submitted.

Nontaxable  
exchanges

Day after date you  
acquired old property.

Gift

If your basis is giver's  
adjusted basis, same  
day as giver's holding  
period began. If your  
basis is fair market  
value, day after date  
of gift.

Real property bought

Generally, day after  
date you received  
title to the property.

Real property  
repossessed

Day after date you  
originally received  
title to the property,  
but does not include  
time between the  
original sale and date  
of repossession.

That is, it does not include the period during  
which the first buyer held the property.

***Nonbusiness bad debts.*** Nonbusiness bad debts are short-term capital losses. For information on nonbusiness bad debts, see chapter 4 of Pub. 550.

## **Net Gain or Loss**

The totals for short-term capital gains and losses and the totals for long-term capital gains and losses must be figured separately.

### **Net short-term capital gain or loss.**

Combine your short-term capital gains and losses, including your share of short-term capital gains or losses from partnerships, S corporations, and fiduciaries and any short-term capital loss carryover. Do this by adding all your short-term capital gains. Then, add all your short-term capital losses. Subtract the lesser total from the other. The result is your net short-term capital gain or loss.

- **Net long-term capital gain or loss.**  
Follow the same steps to combine your long-term capital gains and losses.  
Include the following items.
- Net section 1231 gain from Part I, Form 4797, after any adjustment for nonrecaptured section 1231 losses from prior tax years.
- Capital gain distributions from regulated investment companies (mutual funds) (RICs) and real estate investment trusts (REITs).
- Your share of long-term capital gains or losses from partnerships, S corporations, and fiduciaries.
- Any long-term capital loss carryover.

The result from combining these items with other long-term capital gains and losses is your net long-term capital gain or loss.

**Net gain.** If the total of your capital gains is more than the total of your capital losses, the difference is taxable. Different tax rates may apply to the part that is a net capital gain. See *Capital Gains Tax Rates*, later.

**Net loss.** If the total of your capital losses is more than the total of your capital gains, the difference is deductible. But there are limits on how much loss you can deduct and when you can deduct it. See *Treatment of Capital Losses* next.

## **Treatment of Capital Losses**

If your capital losses are more than your capital gains, you can deduct the difference as a capital loss deduction even if you do not have ordinary income to offset it. The yearly limit on the amount of the capital loss an individual can deduct is \$3,000 (\$1,500 if you are married and file a separate return).

**Capital loss carryover.** Generally, you have a capital loss carryover if either of the following situations applies to you.

- Your net loss is more than the yearly limit.
- Your taxable income is less than zero.

If either of these situations applies to you for 2023, see *Capital Losses* under *Reporting Capital Gains and Losses* in chapter 4 of Pub. 550 to figure the amount you can carry over to 2024.

**Example.** You and your spouse sold property in 2023. The sale resulted in a capital loss of \$7,000. There were no other capital transactions. On your joint 2023 return, you and your spouse can deduct \$3,000, the yearly limit. You have taxable income of \$2,000. The unused part of the loss, \$4,000 ( $\$7,000 - \$3,000$ ), is carried over to 2024.

If the capital loss had been \$2,000, it would not have been more than the yearly limit. The capital loss deduction would have been \$2,000. There would be no carryover to 2024.

**Short-term and long-term losses.** When you carry over a loss, it retains its original character as either long term or short term. A short-term loss you carry over to the next tax year is added to short-term losses occurring in that year. A long-term loss you carry over to the next tax year is added to long-term losses occurring in that year. A long-term capital loss you carry over to the next year reduces that year's long-term gains before its short-term gains.

If you have both short-term and long-term losses, your short-term losses are used first against your allowable capital loss deduction. If, after using your short-term losses, you have not reached the limit on the capital loss deduction, use your long-term losses until you reach the limit.

**Joint and separate returns.** On a joint return, the capital gains and losses of spouses are figured as the gains and losses of an individual. If you are married and filing a separate return, your yearly capital loss deduction is limited to \$1,500. Neither you nor your spouse can deduct any part of the other's loss.

If you and your spouse once filed separate returns and are now filing a joint return, combine your separate capital loss carryovers. However, if you and your spouse once filed jointly and are now filing separately, any capital loss carryover from the joint return can be deducted only on the return of the spouse who actually had the loss.

**Death of taxpayer.** Capital losses cannot be carried over after a taxpayer's death. They are deductible only on the final income tax return filed on the decedent's behalf. The yearly limit discussed earlier still applies in

this situation. Even if the loss is greater than the limit, the decedent's estate cannot deduct the difference or carry it over to following years.

**Corporations.** A corporation can deduct capital losses only up to the amount of its capital gains. In other words, if a corporation has a net capital loss, it cannot be deducted in the current tax year. It must be carried to other tax years and deducted from capital gains occurring in those years. For more information, see Pub. 542.

## **Capital Gains Tax Rates**

The tax rates that apply to a net capital gain are generally lower than the tax rates that apply to other income. These lower rates are called the maximum capital gains rates.

The term “net capital gain” means the amount by which your net long-term capital gain for the year is more than your net short-term capital loss. For 2023, the maximum tax

rates for individuals are 0%, 15%, 20%, 25%, and 28%. Use the Qualified Dividends and Capital Gain Worksheet in the Instructions for Form 1040, or the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies, to figure your tax if you have qualified dividends or net capital gain.

For more information, see chapter 4 of Pub. 550. Also, see the Instructions for Schedule D (Form 1040).

**Unrecaptured section 1250 gain.**

Generally, this is the part of any long-term capital gain on section 1250 property (real property) that is due to depreciation.

Unrecaptured section 1250 gain cannot be more than the net section 1231 gain or include any gain otherwise treated as ordinary income. Use the Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040) to figure your unrecaptured section 1250 gain.

For more information about section 1250 property and net section 1231 gain, see chapter 3.

## **Form 4797**

Use Form 4797 to report:

- The sale or exchange of:
  1. Real property used in your trade or business;
  2. Depreciable and amortizable tangible property used in your trade or business (however, see *Disposition of depreciable property not used in trade or business*, later);
  3. Oil, gas, geothermal, or other mineral properties; and
  4. Section 126 property.
- The involuntary conversion (from other than casualty or theft) of property used in your trade or business and capital assets

held more than 1 year for business or profit (however, see *Disposition of depreciable property not used in trade or business*, later).

- The disposition of noncapital assets (other than inventory or property held primarily for sale to customers in the ordinary course of your trade or business).
- The disposition of capital assets not reported on Schedule D.
- The gain or loss (including any related recapture) for partners and S corporation shareholders from certain section 179 property dispositions by partnerships and S corporations.
- The computation of recapture amounts under sections 179 and 280F(b)(2) of the Internal Revenue Code, when the business use of section 179 or listed property decreases to 50% or less.

- Gains or losses treated as ordinary gains or losses, if you are a trader in securities or commodities and made a mark-to-market election under section 475(f) of the Internal Revenue Code.
- Election to defer a qualified section 1231 gain invested in a QOF. See the Instructions for Form 4797.

Use Form 4797 with forms such as Form 1040, 1065, 1120, or 1120-S.

**Section 1231 gains and losses.** Show any section 1231 gains and losses in Part I. Carry a net gain to Schedule D as a long-term capital gain. Carry a net loss to Part II of Form 4797 as an ordinary loss.

If you had any nonrecaptured net section 1231 losses from the preceding 5 tax years, reduce your net gain by those losses and report the amount of the reduction as an ordinary gain in Part II. Report any remaining

gain on Schedule D. See *Section 1231 Gains and Losses* in chapter 3.

**Ordinary gains and losses.** Show any ordinary gains and losses in Part II. This includes a net loss or a recapture of losses from prior years figured in Part I of Form 4797. It also includes ordinary gain figured in Part III.

***Mark-to-market election.*** If you made a mark-to-market election, you should report all gains and losses from trading as ordinary gains and losses in Part II of Form 4797, instead of as capital gains and losses on Form 8949 and Schedule D. See the Instructions for Form 4797. Also see *Special Rules for Traders in Securities* in chapter 4 of Pub. 550.

**Ordinary income from depreciation.**

Figure the ordinary income from depreciation on personal property and additional depreciation on real property (as discussed in chapter 3) in Part III. Carry the ordinary income to Part II of Form 4797 as an ordinary

gain. Carry any remaining gain to Part I as section 1231 gain, unless it is from a casualty or theft. Carry any remaining gain from a casualty or theft to Form 4684.

**Disposition of depreciable property not used in trade or business.** Generally, gain from the sale or exchange of depreciable property not used in a trade or business but held for investment or for use in a not-for-profit activity is capital gain. Generally, the gain is reported on Form 8949 and Schedule D. However, part of the gain on the sale or exchange of the depreciable property may have to be recaptured as ordinary income on Form 4797. Use Part III of Form 4797 to figure the amount of ordinary income recapture. The recapture amount is included on line 31 (and line 13) of Form 4797. See the instructions for Form 4797, Part III.

If the total gain for the depreciable property is more than the recapture amount, the excess is reported on Form 8949. On Form

8949, enter "From Form 4797" in column (a) of Part I (if the transaction is short term) or Part II (if the transaction is long term). Skip columns (b) and (c). In column (d), enter the excess of the total gain over the recapture amount. Leave columns (e) through (g) blank and complete column (h). If you invested this gain into a QOF and intend to elect the temporary deferral of the gain, see the Instructions for Form 8949, Form 8997 and its instructions, and the instructions for the applicable Schedule D.

Generally, loss from the sale or exchange of depreciable property not used in a trade or business but held for investment or for use in a not-for-profit activity is a capital loss.

Report the loss on Form 8949 in Part I (if the transaction is short term) or Part II (if the transaction is long term). You can deduct capital losses up to the amount of your capital gains. In the case of taxpayers other than corporations, you can also deduct the lower of

\$3,000 (\$1,500 if you are a married individual filing a separate return), or the excess of such losses over such gains. See the Instructions for Form 8949 and the Instructions for Schedule D (Form 1040).

## **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) to find resources that can help you right away.

### **Preparing and filing your tax return.**

After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to

prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

**Free options for tax preparation.** Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using software or Free File Fillable Forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who

need help preparing their own tax returns. Go to [IRS.gov/ VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.

- **TCE.** 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. Go to [IRS.gov/TCE](https://www.irs.gov/TCE) or download the free IRS2Go app for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource](https://www.MilitaryOneSource.com) ([MilitaryOneSource.mil/MilTax](https://www.MilitaryOneSource.com/MilTax)).

Also, the IRS offers Free Fillable Forms, which can be completed online and then e-filed regardless of income.

**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 earned income credit (EIC).
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4App\)](https://www.irs.gov/W4App) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- 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\*](#)) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



**Getting answers to your tax questions.** On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [\*IRS.gov/Help\*](#): A variety of tools to help you get answers to some of the most common tax questions.
- [\*IRS.gov/ITA\*](#): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax topics.
- [\*IRS.gov/Forms\*](#): Find forms, instructions, and publications. You will find details on the most recent tax changes and

interactive links to help you find answers to your questions.

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

### **Need someone to prepare your tax**

**return?** There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).



*Although the tax preparer always signs the return, you're ultimately responsible for providing all the*

*information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.*

**Employers can register to use Business Services Online.** The Social Security Administration (SSA) offers online service at [SSA.gov/employer](https://ssa.gov/employer) for fast, free, and secure W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

**IRS social media.** Go to [IRS.gov/SocialMedia](https://irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS,

privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos).
- [Youtube.com/irsvideomultilingua](https://www.youtube.com/irsvideomultilingua).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

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

**Online tax information in other languages.** You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

**Free Over-the-Phone Interpreter (OPI) Service.** The IRS is committed to serving taxpayers with limited-English proficiency (LEP) by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. The OPI Service is accessible in more than 350 languages.

**Accessibility Helpline available for taxpayers with disabilities.** Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does

not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

**Note.** Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

**Disasters.** Go to [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief) to review the available disaster tax relief.

**Getting tax forms and publications.** Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all the forms, instructions, and publications you

may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

**Getting tax publications and instructions in eBook format.** Download and view most tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

**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 and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.

- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

**Get a transcript of your return.** With an online account, you can access a variety of information to help you during the filing season. You can get a transcript, review your most recently filed tax return, and get your adjusted gross income. Create or access your online account at [IRS.gov/ Account](https://www.irs.gov/Account).

**Tax Pro Account.** This tool lets your tax professional submit an authorization request to access your individual taxpayer IRS online account. For more information, go to [IRS.gov/TaxProAccount](https://www.irs.gov/TaxProAccount).

**Using direct deposit.** The safest and easiest way to receive a tax refund is to e-file and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

### **Reporting and resolving your tax-related identity theft issues.**

- Tax-related identity theft happens when someone steals your personal information

to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.

- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.

- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/ippin).

## **Ways to check on the status of your refund.**

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.



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

**Making a tax payment.** Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital assets](#) are **not** accepted. Go to [IRS.gov/Payments](#) for information on how 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 Card, Credit Card, or Digital Wallet](#): Choose an approved payment processor to pay online or by phone.
- [Electronic Funds Withdrawal](#): Schedule a payment 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.
- [Same-Day Wire](#): You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

**Note.** The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

**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](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

**Filing an amended return.** Go to [IRS.gov/Form1040X](https://www.irs.gov/Form1040X) for information and updates.

**Checking the status of your amended return.** Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X amended returns.



*It can take up to 3 weeks from the date you filed 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 you've received.** Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

**Responding to an IRS notice or letter.**

You can now upload responses to all notices and letters using the Document Upload Tool. For notices that require additional action, taxpayers will be redirected appropriately on IRS.gov to take further action. To learn more about the tool go to [IRS.gov/Upload](https://www.irs.gov/Upload).

**Note.** You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications

in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that began providing translations in 2023. You will continue to receive communications, including notices and letters, in English until they are translated to your preferred language.

**Contacting your local TAC.** Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, 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 and to 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.”

## **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. TAS strives to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

## **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](#) 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](#). To find your advocate's number:

- Go to [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/Contact-Us);
- Download Pub. 1546, The Taxpayer Advocate Service Is Your Voice at the IRS, available at [IRS.gov/pub/irspdf/p1546.pdf](https://www.irs.gov/pub/irspdf/p1546.pdf);
- Call the IRS toll free at 800-TAX-FORM (800-829-3676) to order a copy of Pub. 1546;
- Check your local directory; or
- Call TAS toll free 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, report it to TAS at [IRS.gov/SAMS](https://www.irs.gov/SAMS). Be sure to not include any personal taxpayer information.

## **Low Income Taxpayer Clinics (LITCs)**

LITCs are independent from the IRS and TAS. LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs 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. For more information or to find an LITC near you, go to the LITC page at [TaxpayerAdvocate.IRS.gov/LITC](https://www.irs.gov/advocate/litc) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](https://www.irs.gov/pub/irs-pdf/4134.pdf), at [IRS.gov/pub/irs-pdf/4134.pdf](https://www.irs.gov/pub/irs-pdf/4134.pdf).

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.

# 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.

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# Tax Publications for Business Taxpayers

See *How To Get Tax Help* for a variety of ways to get publications, including by computer, phone, and mail.



*Keep for Your Records*

## General Guides

- 1** Your Rights as a Taxpayer
- 17** Your Federal Income Tax (For Individuals)
- 334** Tax Guide for Small Business (For Individuals Who Use Schedule C)
- 509** Tax Calendars

## Employer's Guides

- 15** (Circular E), Employer's Tax Guide

**15-A** Employer's Supplemental Tax Guide

**15-B** Employer's Tax Guide to Fringe Benefits

**15-T** Federal Income Tax Withholding Methods

**51** (Circular A), Agricultural Employer's Tax Guide

**80** (Circular SS), Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands

**926** Household Employer's Tax Guide

### **Specialized Publications**

**225** Farmer's Tax Guide

- 463** Travel, Gift, and Car Expenses
- 505** Tax Withholding and Estimated Tax
- 510** Excise Taxes (Including Fuel Tax Credits and Refunds)
- 515** Withholding of Tax on Nonresident Aliens and Foreign Entities
- 517** Social Security and Other Information for Members of the Clergy and Religious Workers
- 527** Residential Rental Property (Including Rental of Vacation Homes)
- 534** Depreciating Property Placed in Service Before 1987
- 536** Net Operating Losses (NOLs) for Individuals, Estates, and Trusts

- 537**      Installment Sales
- 538**      Accounting Periods and Methods
- 541**      Partnerships
- 542**      Corporations
- 544**      Sales and Other Dispositions of  
Assets
- 551**      Basis of Assets
- 556**      Examination of Returns, Appeal  
Rights, and Claims for Refund
- 560**      Retirement Plans for Small Business  
(SEP, SIMPLE, and Qualified Plans)
- 561**      Determining the Value of Donated  
Property

- 583** Starting a Business and Keeping Records
- 587** Business Use of Your Home  
(Including Use by Daycare Providers)
- 594** The IRS Collection Process
- 595** Capital Construction Fund for  
Commercial Fishermen
- 597** Information on the United States-  
Canada Income Tax Treaty
- 598** Tax on Unrelated Business Income of  
Exempt Organizations
- 901** U.S. Tax Treaties
- 908** Bankruptcy Tax Guide
- 925** Passive Activity and At-Risk Rules

- 946** How To Depreciate Property
- 947** Practice Before the IRS and Power of Attorney
- 1544** Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business)
- 1546** Taxpayer Advocate Service — Your Voice at the IRS

### **Spanish Language Publications**

- 1SP** Derechos del Contribuyente
- 15SP** Guía Tributaria para Empleadores
- 17SP** El Impuesto Federal sobre los Ingresos Para Personas Físicas

- 179** (Circular PR), Guía Contributiva Federal para Patronos Puertorriqueños
- 334SP** Guía Tributaria para Pequeños Negocios (Para Individuos que Usan el Anexo C)
- 594SP** El Proceso de Cobro del IRS
- 850** English-Spanish Glossary of Tax Words and Phrases Used in Publications Issued by the Internal Revenue Service
- 1544SP** Informe de Pagos en Efectivo en Exceso de \$10,000 (Recibidos en una Ocupación o Negocio)

## Commonly Used Tax Forms

See How To Get Tax Help for a variety of ways to get forms, including by computer, phone, and mail.



*Keep for Your Records*

### Form Number and Form Title

<b>W-2</b>	Wage and Tax Statement
<b>W-4</b>	Employee's Withholding Certificate
<b>940</b>	Employer's Annual Federal Unemployment (FUTA) Tax Return
<b>941</b>	Employer's QUARTERLY Federal Tax Return
<b>944</b>	Employer's ANNUAL Federal Tax Return

<b>1040</b>	U.S. Individual Income Tax Return
<b>Sch. A</b>	Itemized Deductions
<b>Sch. B</b>	Interest and Ordinary Dividends
<b>Sch. C</b>	Profit or Loss From Business (Sole Proprietorship)
<b>Sch. D</b>	Capital Gains and Losses
<b>Sch. E</b>	Supplemental Income and Loss
<b>Sch. F</b>	Profit or Loss From Farming
<b>Sch. H</b>	Household Employment Taxes
<b>Sch. J</b>	Income Averaging for Farmers and Fishermen
<b>Sch. R</b>	Credit for the Elderly or the Disabled
<b>Sch. SE</b>	Self-Employment Tax

- 1040-ES** Estimated Tax for Individuals
- 1040-X** Amended U.S. Individual Income Tax Return
- 1065** U.S. Return of Partnership Income
- Sch. D** Capital Gains and Losses
- Sch. K-1** Partner's Share of Income, Deductions, Credits, etc.
- 1120** U.S. Corporation Income Tax Return
- Sch. D** Capital Gains and Losses
- 1120-S** U.S. Income Tax Return for an S Corporation
- Sch. D** Capital Gains and Losses and Built-In Gains

- Sch. K-1** Shareholder's Share of Income, Deductions, Credits, etc.
- 2106** Employee Business Expenses
- 2210** Underpayment of Estimated Tax by Individuals, Estates, and Trusts
- 2441** Child and Dependent Care Expenses
- 2848** Power of Attorney and Declaration of Representative
- 3800** General Business Credit
- 3903** Moving Expenses
- 4562** Depreciation and Amortization (Including Information on Listed Property)
- 4797** Sales of Business Property

- 4868** Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
- 5329** Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
- 6252** Installment Sale Income
- 7004** Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns
- 8283** Noncash Charitable Contributions
- 8300** Report of Cash Payments Over \$10,000 Received in a Trade or Business
- 8582** Passive Activity Loss Limitations

- 8606**      Nondeductible IRAs
  
- 8822**      Change of Address
  
- 8829**      Expenses for Business Use of Your Home
  
- 8949**      Sales and Other Dispositions of Capital Assets