

Publication 525

Taxable and Nontaxable Income

For use in preparing
2023 Returns

Volume 5 of 5



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- [IRS.gov/Russian](https://www.irs.gov/Russian) (Русский)
- [IRS.gov/Chinese](https://www.irs.gov/Chinese) (中文)
- [IRS.gov/Vietnamese](https://www.irs.gov/Vietnamese) (Tiếng Việt)



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For information about the rules that apply to a tax-free qualified tuition reduction provided to employees and their families by an educational institution, see Pub. 970.

VA payments. Allowances paid by the VA for education, training, or subsistence under any law administered by the Department of Veterans Affairs, aren't included in your income. These allowances aren't considered scholarship or fellowship grants.

Prizes. Scholarship prizes won in a contest aren't scholarships or fellowships if you don't have to use the prizes for educational purposes. You must include these amounts in your income on Schedule 1 (Form 1040), line 8i, whether or not you use the amounts for educational purposes.

Smallpox vaccine injuries. If you're an eligible individual who receives benefits under the Smallpox Emergency Personnel Protection Act of 2003 for a covered injury resulting from a covered countermeasure, you can

exclude the payment from your income (to the extent it isn't allowed as a medical and dental expense deduction on Schedule A (Form 1040)). Eligible individuals include health care workers, emergency personnel, and first responders in a smallpox emergency who have received a smallpox vaccination.

State tax payments. Do not include payments on your tax return made by states under legislatively provided social benefit programs for the promotion of the general welfare. To qualify for the general welfare exclusion, state payments must be paid from a governmental fund, be for the promotion of general welfare (that is, based on the need of the individual or family receiving such payments), and not represent compensation for services.

Spillover payments under certain 2022 state tax payment programs. In 2022, some states implemented programs to provide state payments to certain individuals

residing in their states. Many of these programs were related to the various consequences of the COVID-19 pandemic. Some of those 2022 programs provided for payments to be made in early 2023. For special tax refunds or payments that were excluded from federal income in 2022, the same tax treatment applies to the special tax refund or payments received in 2023. This means taxpayers who didn't get a payment under the program during 2022 may exclude from federal income a state payment provided under the 2022 program even if they actually received the payment in 2023. See IRS News Release IR-2023-158 at [IRS.gov/Newsroom/IRS-Issues-Guidance-onState-Tax-Payments](https://www.irs.gov/Newsroom/IRS-Issues-Guidance-onState-Tax-Payments) for more information.

Stolen property. If you steal property, you must report its FMV in your income in the year you steal it, unless in the same year you return it to its rightful owner.

Transporting school children. Don't include in your income a school board mileage allowance for taking children to and from school if you aren't in the business of taking children to school. You can't deduct expenses for providing this transportation.

Union benefits and dues. Amounts deducted from your pay for union dues, assessments, contributions, or other payments to a union can't be excluded from your income.

For tax years beginning after 2017, you can no longer deduct job-related expenses or other miscellaneous itemized deductions subject to the 2%-of-adjusted-gross-income floor.

Strike and lockout benefits. Benefits paid to you by a union as strike or lockout benefits, including both cash and the FMV of other property, are usually included in your income as compensation. You can exclude these benefits from your income only when

the facts clearly show that the union intended them as gifts to you.

Reimbursed union convention expenses.

If you're a delegate of your local union chapter and you attend the annual convention of the international union, don't include in your income amounts you receive from the international union to reimburse you for expenses of traveling away from home to attend the convention. You can't deduct the reimbursed expenses, even if you're reimbursed in a later year. If you're reimbursed for lost salary, you must include that reimbursement in your income.

Utility rebates. If you're a customer of an electric utility company and you participate in the utility's energy conservation program, you may receive on your monthly electric bill either:

- A reduction in the purchase price of electricity furnished to you (rate reduction), or

- A nonrefundable credit against the purchase price of the electricity.

The amount of the rate reduction or nonrefundable credit isn't included in your income.

Whistleblower's award. If you receive a whistleblower's award from the IRS, you must include it in your income. Any deduction allowed for attorney fees and court costs paid by you, or on your behalf, in connection with the award are deducted as an adjustment to income, but can't be more than the amount included in income for the tax year.

Repayments

If you had to repay an amount that you included in your income in an earlier year, you may be able to deduct the amount repaid from your income for the year in which you repaid it. Or, if the amount you repaid is more than \$3,000, you may be able to take a credit against your tax for the year in which you

repaid it. In most cases, you can claim a deduction or credit only if the repayment qualifies as an expense or loss incurred in your trade or business or in a for-profit transaction.

Type of deduction. The type of deduction you're allowed in the year of repayment depends on the type of income you included in the earlier year. In most cases, you deduct the repayment on the same form or schedule on which you previously reported it as income. For example, if you reported it as self-employment income, deduct it as a business expense on Schedule C (Form 1040) or Schedule F (Form 1040). If you reported it as a capital gain, deduct it as a capital loss as explained in the Instructions for Schedule D (Form 1040). If you reported it as wages, unemployment compensation, or other nonbusiness income, you may be able to deduct it as an other itemized deduction if the amount repaid is over \$3,000.



For tax years beginning after 2017, you can no longer claim any miscellaneous itemized deductions; so, if the amount repaid was \$3,000 or less, you aren't able to deduct it from your income in the year you repaid it.

Repaid social security benefits. If you repaid social security or equivalent railroad retirement benefits, see Pub. 915.

Repayment over \$3,000. If the amount you repaid was more than \$3,000, you can deduct the repayment as an other itemized deduction on Schedule A (Form 1040), line 16, if you included the income under a claim of right. This means that at the time you included the income, it appeared that you had an unrestricted right to it. However, you can choose to take a credit for the year of repayment. Figure your tax under both methods and compare the results. Use the method (deduction or credit) that results in less tax.



When determining whether the amount you repaid was less than \$3,000, consider the total amount being repaid on the return. Each instance of repayment isn't considered separately.

Method 1. Figure your tax for the year of repayment claiming a deduction for the repaid amount.

Method 2. Figure your tax for the year of repayment claiming a credit for the repaid amount. Follow these steps.

1. Figure your tax for the year of repayment without deducting the repaid amount.
2. Refigure your tax from the earlier year without including in income the amount you repaid in the year of repayment.
3. Subtract the tax in (2) from the tax shown on your return for the earlier year. This is the credit.

4. Subtract the answer in (3) from the tax for the year of repayment figured without the deduction (step 1).

If method 1 results in less tax, deduct the amount repaid. If method 2 results in less tax, claim the credit figured in (3) above on Form 1040 or 1040-SR. (If the year of repayment is 2022, and you're taking the credit, enter the credit on Schedule 3 (Form 1040), line 13b, and see the instructions for it.)

Example 40. For 2022, you filed a return and reported your income on the cash method. In 2023, you repaid \$5,000 included in your 2022 income under a claim of right. Your filing status in 2023 and 2022 is single. Your income and tax for both years are as follows.

2022

	With Income	Without Income
Taxable Income	\$15,000	\$10,000
Tax	\$1,598	\$1,003

2023

	Without Deduction	With Deduction
Taxable Income	\$49,950	\$44,950
Tax	\$6,297	\$5,197

You pay less tax using method 1, so you should take a deduction for the repayment in 2023.

Tax previously determined for 2022 \$1,598

Less: Tax as refigured – 1,003

Decrease in 2022 tax \$ 595

Regular tax liability for 2023 \$6,297

Less: Decrease in 2022 tax – 595

Refigured tax for 2023 \$5,702

Repaid wages subject to social security and Medicare taxes. If you had to repay an amount that you included in your wages or compensation in an earlier year on which social security, Medicare, or tier 1 RRTA taxes were paid, ask your employer to refund the excess amount to you. If the employer refuses to refund the taxes, ask for a statement indicating the amount of the overcollection to support your claim. File a claim for refund using Form 843.

Repaid wages subject to Additional Medicare Tax. Employers can't make an adjustment or file a claim for refund for Additional Medicare Tax withholding when there is a repayment of wages received by an employee in a prior year because the employee determines liability for Additional Medicare Tax on the employee's income tax return for the prior year. If you had to repay an amount that you included in your wages or compensation in an earlier year, and on which Additional Medicare Tax was paid, you may be able to recover the Additional Medicare Tax paid on the amount. To recover Additional Medicare Tax on the repaid wages or compensation, you must file Form 1040-X for the prior year in which the wages or compensation were originally received. See the Instructions for Form 1040-X.

Repayment rules don't apply. This discussion doesn't apply to:

- Deductions for bad debts;

- Deductions for theft losses due to criminal fraud or embezzlement in a transaction entered into for profit;
- Deductions from sales to customers, such as returns and allowances, and similar items; or
- Deductions for legal and other expenses of contesting the repayment.

Year of deduction (or credit). If you use the cash method, you can take the deduction (or credit, if applicable) for the tax year in which you actually make the repayment. If you use any other accounting method, you can deduct the repayment or claim a credit for it only for the tax year in which it's a proper deduction under your accounting method. For example, if you use an accrual method, you're entitled to the deduction or credit in the tax year in which the obligation for the repayment accrues.

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/MilTax) ([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 \(IRS.gov/SalesTax\)](https://www.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](https://www.irs.gov/Help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://www.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](https://www.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](#) 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](#) 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/my-language) 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](https://www.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](#) 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](#).

Filing an amended return. Go to [IRS.gov/Form1040X](#) for information and updates.

Checking the status of your amended return. Go to [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](#) 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/ContactUs;
- Download Pub. 1546, The Taxpayer Advocate Service Is Your Voice at the IRS, available at IRS.gov/pub/irs-pdf/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 or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](http://IRS.gov/pub/irs-pdf/p4134.pdf), at IRS.gov/pub/irs-pdf/p4134.pdf.

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.

1231 property sale 17

401(k) plans 9

Excess contributions 11

403(b) plans 9

Limit for 10

457 plans 9

Limit for deferrals under 10

501(c)(18)(D) plans 9

Contributions 10

529 program 36

83(b) election 14

A

Academic health centers:

Meals and lodging when teaching and research organization 8

Accelerated death benefits 24

Accident insurance 5

Accidental death benefits 6

Accrual method taxpayers 2

Accrued leave payment:

At time of retirement or resignation 4

Disability retirement 18

Activity not for profit 32

Adoption:

Employer assistance 5

Advance commissions 3

Advance payments 2

Aircraft u

Airlines:

No-additional-cost services 8

Valuation of flights on employer-provided aircraft 9

Alaska Permanent Fund dividend 32

Alien status, waiver of 16

Aliens:

Nonresident 25

Alimony 32

Alternative minimum tax (AMT):

Recoveries, refiguring of 29

Stock options 12

Annuities:

Charitable gift 32

Railroad retirement 36

Tax-sheltered 10

Archer MSAs 5, 35

Armed forces 16

Combat zone bonus 16

Disability 16

Disability pensions 18

Health professions scholarship 9

Military action as cause of disability
injuries 19

Qualified reservist distribution 16

Rehabilitative program payments 16

Retirement pay 16

Veterans benefits 16

Assistance (See Tax help)

Athletic facilities, employer-provided 5

Automobile

(See Vehicle, employer-provided)

Awards

(See Damages from lawsuits)

B

Babysitting 3

Back pay, award for 3

Backup withholding:

Barter exchange transactions 21

Bankruptcy 3

Canceled debt not deemed to be income 23

Barter income 20

Below-market loans 32

Bequest for services 35

Bitcoin 4

Black lung benefit payments 20

Bonuses 3, 36

Breach of contract:

Damages as income 33

Bribes 32

Business expenses:

Reimbursements 3

Business income 17, 18

C

Cafeteria plans 18

Campaign contributions 32

Campus lodging 8

Cancellation of debt 21

Cancellation of sales contracts 32

Capital gains:

Recoveries 25, 29

Capital gains or losses:

Employee stock option plans (ESOPs) 13

ISOs (ISOs) 13

Sale of personal property 36

Car

(See Vehicle, employer provided)

Carpools 32

Cash or deferred arrangements

(CODAs) 9

Cash rebates 32

Casualty insurance:

Reimbursements from 32

Catch-up contributions 10

Charitable gift annuities 32

Child and Adult Care Food Program:

Payments to daycare

providers 34

Child support payments 32

Childcare providers 3, 34

Chronic illness 19

Accelerated death benefits paid to 24

Citizens outside U.S.:

Exclusion of foreign income 2

Civil Rights Act of 1964, Title VII:

Back pay and damages for emotional distress
under 32

Clergy 15

Coal 17

Colleges and universities:

Faculty lodging 8

Scholarships and fellowships 36

Commissions:

Advance 3

Commuter highway vehicles 8

Compensation:

Employee 3

Miscellaneous 3

Unemployment 29

Workers' 20

Compensatory damages 20, 33

Constructive receipt of income 2

Copyrights:

Infringement damages 33

Royalties 17

Corporate directors 34

Cost-of-living allowances 4

Court awards 32

(See also Damages from lawsuits)

Credit card Insurance 33

Credits:

Recoveries, refiguring of unused
credits 28, 29

**Currency transactions,
foreign 34**

D

Damages from lawsuits 32

Back pay awards 3

Breach of contract 33

Compensatory damages 20, 33

Emotional distress under Title VII,
Civil Rights Act of 1964 32

Punitive damages 32

Daycare providers 3

(*See also* Childcare providers)

Food program payments to 34

De minimis (minimal) benefits 5, 8

Death benefits 23

(*See also* Life insurance) Accelerated 24

Debts:

Canceled 21

Excluded debt 23

Nonrecourse debts 21

Recourse 21

Stockholder's 21

Deduction:

Costs of discrimination suits 33

Deferred compensation:

Nonqualified plans 4

Dependent care benefits 5

Depletion allowance 17

Differential wage payments 4

Armed forces 16

Digital Assets 4

Directors' fees 34

Disability:

Military 16

Pensions 18

Workers' compensation 20

Person with 30

Unemployment compensation, paid as
substitute for 30

Disaster relief:

Disaster mitigation payments 31

Disaster Relief and Emergency
Assistance Act:

Grants 30

Unemployment benefits 29

Payments 30

Discounts:

Employee discounts 6

Employee stock purchase plans 13

Mortgage loan for early payment 21

Dividends:

Restricted stock 15

Divorced taxpayers:

Stock options exercised incident
to divorce 12

Down payment assistance 33

E

Educational assistance:

Employer-provided 6

Scholarships and fellowships 36

Educational institutions:

Faculty lodging 8

Elderly persons:

Nutrition Program for the Elderly 32

Tax Counseling for the Elderly 17

Election precinct officials 34

Elective deferrals 9

Catch-up contributions 10

Excess annual additions 11

Excess contributions 11

Excess deferrals 11

Increased limit for last 3 years prior to retirement age 10

Limit on 9

Reporting by employer 10

Emergency Homeowners' Loan Program 31

Emotional distress damages 33

Employee achievement awards 4

Employee awards or bonuses 36

Employee compensation 3-15

Fringe benefits 4-9

Restricted property 14, 15

Retirement plan contributions 9

Stock options 11-13

Employee discounts 6

Employee stock purchase plans 12, 13

Employer-owned life insurance 23

Employer-provided:

Educational assistance 6

Vehicles 9

Employer, foreign 16

Employment:

Abroad 16

Agency fees 33

Contracts:

Severance pay for
cancellation of 4

Endowment proceeds 24

Energy:

Assistance 32

Conservation:

Subsidies 33

Utility rebates 37

Estate income 33

Estimated tax:

Unemployment compensation 30

Excess:

Annual additions 11

Contributions 11

Deferrals 11

Expected inheritance 35

Expenses paid by another 33

Exxon Valdez settlement 33

Eligible retirement plan 33

Income averaging 34

Legal expenses 33

Reporting requirement-statement 34

F

Faculty lodging 8

Fair Market Value (FMV) 3

Farming:

Qualified farm debt, cancellation of 23

Federal employees:

Accrued leave payment 4

Compensation Act (FECA) payments 20

Cost-of-living allowances 4

Disability pensions 18

Thrift Savings Plan for 9

Federal income tax: Refunds 24

Fees for services 34

Financial counseling fees 6

Fellowships 36

FICA withholding:

Foreign employers, U.S. citizens working for in U.S. 16

Paid by employer 4

Fiduciaries:

Fees for services 34

Financial counseling fees 6

(*See also* Retirement planning services)

Fitness programs:

Employer-provided 5

Flights:

Employer-provided aircraft 9

No-additional-cost services 8

Food benefits:

Daycare providers, food program payments to 34

Nutrition Program for the Elderly 32

Foreign:

Currency transactions 34

Employment 16

Governments, employees of 16

Income 2

Service 19

Form 1040:

Excess contributions to elective deferrals 11

Recoveries 26

Unemployment compensation 29

Wages from Form W-2 3

Form 1040, Schedule A:

Repayment of commissions paid in advance 3

Form 1040, Schedule B:

Restricted stock dividends 15

Form 1040, Schedule C:

Bartering 20

Childcare providers to use 3 Personal property rental, reporting income from 17

Royalties 17

Form 1040, Schedule D:

Stock options 13

Stock options reported on 12

Form 1040, Schedule E:

Partner's return 17

Royalties 17

Form 1041:

Estates and trusts 33

Form 1041, Schedule K-1:

Beneficiary's share of income, deductions, credits, etc. 33

Form 1065:

Partnership return 17

Form 1065, Schedule K-1:

Partner's share of income 17, 18

Form 1098:

Mortgage interest statement 25

Form 1099-B:

Barter exchange transactions 21

Form 1099-C:

Cancellation of debt 21

Form 1099-DIV:

Restricted stock dividends 15

Form 1099-G:

State tax refunds 24

Unemployment compensation 29

Form 1099-K:

Sharing/Gig economy 29

Form 1099-MISC:

Services totaling \$600 or more 34

Stock options exercised incident to divorce 12

Form 1099-R:

Charitable gift annuities 32

Excess annual additions 11

Excess deferral amounts 11

Surrender of life insurance policy for cash 24

Form 1120-POL:

Political organizations 32

Form 1120-S:

S corporation return 18

Form 1120-S, Schedule K-1:

Shareholder's share of income, credits, deductions, etc. 18

Form 2441:

Child and dependent care expenses 6

Form 4255:

Recapture of investment credit 29

Form 6251:

Alternative minimum tax 12

Form 8839:

Adoption assistance 5

Form 8853:

Accelerated death benefits 24

Archer MSAs and long-term care insurance contracts 5

Form 8919:

Uncollected social security and Medicare tax on wages 3

Form RRB-1099:

Railroad retirement board payments 31

Form SSA-1099:

Social security benefit statement 31

Form W-2:

501(c)(18)(D) contributions 10

Accrued leave payment at time of retirement or resignation 4

Back pay awards 3

Bonuses or awards 3

Elective deferrals, reporting by employer 10

Failure to receive from employer 3

Fringe benefits reported on 5

Stock options from employers 12

Wage and tax statement 3

Form W-2G:

Gambling winnings 34

Form W-4V:

Unemployment compensation, voluntary withholding request 30

Form W-9:

Request for taxpayer identification number 21

Foster care 34

Foster Grandparent Program 17

Found property 34

Fringe benefit FMV 9

Fringe benefits 4

Accident and health insurance 5

Adoption, employer assistance 5

Athletic facilities 5

Commuter highway vehicles 8

De minimis benefits 5, 8

Dependent care benefits 5

Educational assistance 6

Employee discounts 6

Faculty lodging 8

Financial counseling fees 6

Holiday gifts 5

Meals and lodging 8

Moving expenses (See Moving expenses)

No-additional-cost services 8

Retirement planning

(See Retirement planning services)

Transit pass 8

Tuition reduction 9

Valuation of 9

Vehicle 9

Working condition benefits 9

Frozen deposits:

Interest on 35

G

Gambling winnings and losses 34 Gas:

Royalties from 17

Gifts 34

Holiday gifts from employer 5

Government employees

(See Federal employees; State employees)

Grantor trusts 33

Group-term life insurance:

Worksheets 6, 7

Gulf oil spill 35

H

HAMP:

Home affordable modification program:

Pay-for-performance success payments 31

Hardest Hit Fund Program 31

Health:

Flexible spending arrangement 5

Insurance 5

Reimbursement arrangement 5

Savings account 5

Highly compensated employees:

Excess contributions to elective deferrals 11

Historic preservation grants 35

Hobby losses 35

Holding period requirement 13

Holiday gifts 5

Holocaust victims restitution 35

Home, sale of 36

Host 23

Hotels:

No-additional-cost services 8

Housing (See Lodging)

I

Illegal activities 35

Income:

Assigned 2

Business and investment 17, 18

Constructive receipt of 2

Estate and trust 33

Foreign employers 16

Illegal 35

Miscellaneous 20 Other 32

Partnership 17 Prepaid 2

S corporation 18

Indian fishing rights 35

Indian money account 35

Individual retirement arrangements (IRAs):

Deduction 32

Inherited IRA 34

Inheritance 34

IRA 34

Property not substantially vested 15

Injury benefits 18-20

Insurance

Credit card 33

Health 5

Life (See Life insurance)

Long-term care

(See Long-term care insurance)

Interest:

Canceled debt including 21

Frozen deposits 35

Mortgage refunds 25

Option on insurance 24

Recovery amounts 25

Savings bond 35

State and local government obligations 35

Interference with business operations:

Damages as income 33

International organizations, employees of 16

Interview expenses 35

Investment counseling fees 6

(*See also* Retirement planning services)

Investment income 17, 18

IRAs (*See* Individual retirement arrangements (IRAs))

Iron ore 17

ISOs (ISOs) 12, 13

Itemized deductions:

Recoveries 24, 25

J

Job interview expenses 35

Joint returns:

Social security benefits or railroad retirement payments 31

Joint state/local tax return:

Recoveries 25

Jury duty pay 35

K

Kickbacks 35

L

Labor unions:

Convention expenses, reimbursed 37

Dues 37

Strike and lockout benefits 37

Unemployment benefits paid from 30

Last day of tax year, income received on 2

Leave (See Accrued leave payment)

Length-of-service awards 4

Life insurance:

Employer-owned 23

Proceeds 23

Surrender of policy for cash 24

Loans 21

(*See also* Mortgage)

Below-market 32

Paycheck Protection

Program 23

Student 21

Lockout benefits 37

Lodging:

Campus lodging 8

Clergy 15

Employer-paid or reimbursed 8

Faculty lodging 8

Replacement housing payments 31

Long-term care insurance 5, 19

Lotteries and raffles 34

Lump-sum distributions:

Survivor benefits 29

M

Manufacturer incentive payments 35

Meals:

Employer-paid or reimbursed 8

Nutrition Program for the Elderly 32

Medicaid waiver payments 2, 34

Medical:

Care reimbursements 20

Savings accounts 35

Medicare:

Advantage MSAs 35

Benefits 31

Tax paid by employer 4

Medicare tax

(See Social security and Medicare taxes)

Military (See Armed forces)

Minerals:

Royalties from 17

Miscellaneous:

Compensation 3

Income 20

Missing children, photographs of 2

Mortgage:

Assistance payment (under sec. 235 of National Housing Act) 31

Discounted loan 21

Interest refund 25

Qualified principal residence indebtedness 23

Relief 21

Motor vehicle, employer-provided 9

Moving expenses:

Reimbursements 3, 36

MSAs (Medical savings accounts) 35

N

**National Health Service Corps
Scholarship Program 9**

**National Oceanic and Atmospheric
Administration 19**

National Senior Service Corps 16, 17

No-additional-cost services 8

No-fault car insurance:

Disability benefits under 20

Nobel prize 36

Nonrecourse debt 21

Nonstatutory stock options 11

Nontaxable income 2

Not-for-profit activities 32

Notary fees 34

Notes received for services 4

Nutrition Program for the Elderly 32

O

Oil:

Royalties from 17

Options, stock 11, 13

Outplacement services 4

Overseas work 2

P

Parking fees:

Employer-paid or reimbursed 8

Partner and partnership income 17

Patents:

Infringement damages 33

Royalties 17

Paycheck Protection Program loans 23

Peace Corps 16

Pensions:

Clergy 15

Disability pensions 18

Inherited pensions 34

Military 16

Personal property:

Rental income and expense 17

Sale of 36

Personal representatives

(See Fiduciaries)

Prepaid income 2

Price reduced after purchase 23

Prizes and awards 3, 36

Achievement awards 4

Employee awards or bonuses 36

Length-of-service awards 4

Pulitzer, Nobel, and similar prizes 36

Safety achievement 4

Scholarship prizes 37

Profit-sharing plan 18

Public assistance benefits 30

Public Health Service 19

Public safety officers killed in line of duty 29

Public transportation passes, employer-provided 8

Publications (See Tax help)

Pulitzer prize 36

Punitive damages 32

Q

Qualified tuition program (QTP) 36

R

Raffles 34

Railroad:

Retirement annuities 36

Sick pay 20

Unemployment compensation benefits 30

Real estate:

Qualified real property business debt,
cancellation of 23

Rebates:

Cash 32

Utility 37

**Recovery of amounts previously
deducted 24, 26**

Itemized deductions 24, 25

Non-itemized deductions 29

Unused tax credits, refiguring of 28, 29

Worksheet of itemized deductions
(Worksheet 2) 27, 28

Refunds:

Federal income tax 24

Mortgage interest 25

State tax 24

Rehabilitative program payments 16

Reimbursements:

Business expenses 3

Casualty losses 32

Meals and lodging 8

Medical expenses 20

Moving expenses 3, 36

Related party transactions:

Stock option transfer 12

Religious order members 15

Rental income and expenses:

Personal property rental 17

Reporting of 17

Repayments 37, 38

Repossession 32

Restricted property 14, 15

**Retired Senior Volunteer Program
(RSVP) 17**

Retirement:

Settlement 2

Retirement planning services 6, 8

Retirement plans 16

(See also Pensions)

Automatic contribution arrangements 9

Contributions 9, 11, 12

Elective deferrals (See Elective deferrals)

S

S corporations 18

Safety achievement awards 4

**Salary reduction simplified employee
pension plans**

(See SARSEPs)

Sale of home 36

Sales contracts:

Cancellation of 32

SARSEPs 9

Excess contributions 11

Savings bonds 35

Savings incentive match plans for employees (See SIMPLE plans)

Scholarships and fellowships 36

Self-employed persons:

U.S. citizens working for foreign employers in U.S. treated as 16

Senior Companion Program 17

Service Corps of Retired

Executives (SCORE) 17

Severance pay 4

Outplacement services 4

Sick pay 4

Sickness and injury benefits 20

SIMPLE plans 9

Limit for deferrals under 10

Smallpox vaccine injuries 37

Social security and Medicare taxes:

Foreign employers, U.S. citizens working for
in U.S. 16

Paid by employer 4

Standard deduction:

Recoveries 26

State employees:

Unemployment benefits paid to 30

State or local governments:

Interest on obligations of 35

State or local taxes:

Refunds 24

State tax payments 37

Statutory stock option holding period 13

Stock appreciation rights 4

Stock options 11, 13

Stock options, nonstatutory:

Exercise or transfer 12

Grant 11

Sale 12

Stock options, statutory:

Exercise 12

Grant 12

Sale 13

Stockholder debts 21

Stolen property 37

Strike benefits 37

Student loans:

Cancellation of debt 21

Substantial risk of forfeiture 14

Substantially vested property 14

Supplemental unemployment benefits 30

Surviving spouse:

Life insurance proceeds paid to 23

Survivor benefits 29

Tables and figures:

Group-term life insurance (Table 1) 7

Tax benefit rule 24

Tax Counseling for the Elderly 17

Tax help 38

Tax-sheltered annuity plans

(403(b) plans) 9

Limit for 10

Terminal illness 24

Terrorist attacks:

Disability payments for injuries from 19

Tax relief for victims 2, 18

Thrift Savings Plan 9

Title VII, Civil Rights Act of 1964:

Back pay and damages for emotional distress under 32

Tour guides, free tours for 34

Trade Act of 1974:

Trade readjustment allowances under 30

Transferable property 14

Transit passes 8

Travel agencies:

Free tour to organizer of group of tourists 34

Travel and transportation expenses:

Free tours from travel agencies 34

Fringe benefits 8

Reimbursements 3

School children, transporting of 37

Trusts:

Grantor trusts 33

Income 33

Tuition program, qualified

(QTP) 36

Tuition reduction 9

U

Unemployment compensation 29

Unions (See Labor unions)

Unlawful discrimination suits:

Deduction for costs 33

V

VA payments 36

Valuation:

Fringe benefits 9

Stock options 11

Vehicle:

Commuter highway 8

Employer-provided 9

Veterans benefits 16

Disability compensation 19

Retroactive VA determination 19

Special statute of limitations 19

Viatical settlements 24

Volunteer work 16

Tax counseling (Volunteer Income Tax Assistance Program) 17

**Volunteers in Service to America
(VISTA) 16**

W

W-2 form (See Form W-2)

Welfare benefits 30

Whistleblower 37

Winter energy payments 32

Withholding:

Barter exchange transactions 21

Unemployment compensation 30

Work-training programs 30

Workers' compensation 20

Working condition benefits 9

Worksheets:

Computations for Worksheet 2, lines 1a and 1b (Worksheet 2a) 27

Group-term life insurance (Worksheet 1) 6, 7

Recoveries of itemized deductions (Worksheet 2) 27, 28