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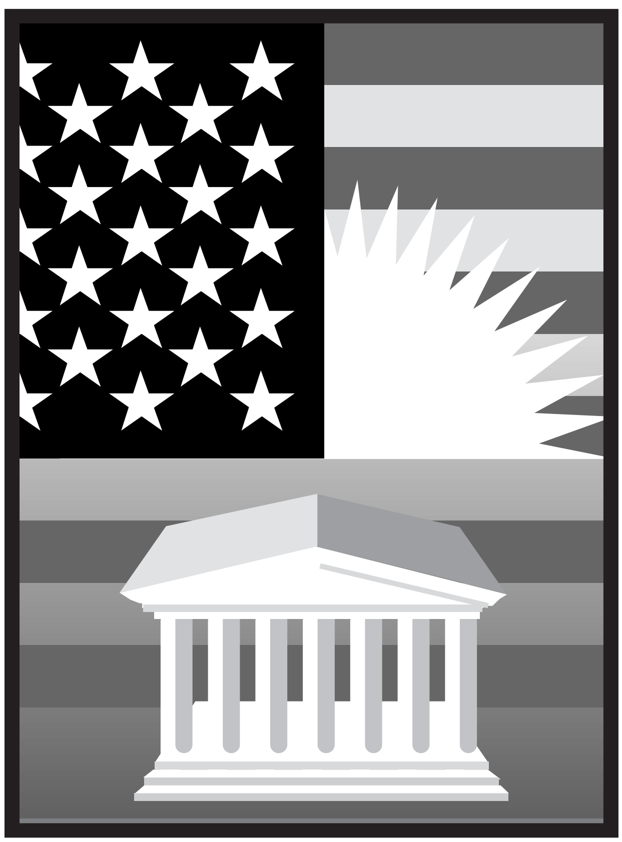
Community Property

For use in preparing

1998 Returns



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Contents

Introduction

This publication is for married taxpayers who are domiciled in one of the following community property states:

- Arizona,
- California,
- Idaho,
- Louisiana,
- Nevada,
- New Mexico,
- Texas,
- Washington, or
- Wisconsin.

This publication does not address the federal tax treatment of income or property subject to the “community property” election under the Alaska state laws.

Community property laws affect how you figure your income on your federal income tax return if you are married, live in a community property state or country, and file separate returns. Your tax usually will be less by filing a joint return if you are married. Sometimes it can be to your advantage to file separate returns. If you and your spouse file separate returns, you have to determine your community income and your separate income.

Community property laws also affect your basis in property you inherit from a married person who lived in a community property state. See *Death of spouse,* later.

Useful Items

You may want to see:

Publication

- ☐ **504** Divorced or Separated Individuals
- ☐ **505** Tax Withholding and Estimated Tax

See *How To Get More Information* near the end of this publication for information about getting these publications.

Table 1. **General Rules — Property and Income: Community or Separate?**

Community property is property:	**Separate property** is:
• That you, your spouse, or both acquire during your marriage while you are domiciled in a community property state. Includes the part of property bought with community funds, if part was bought with community funds and part, with separate funds. • That you and your spouse agreed to convert from separate to community property. • That cannot be identified as separate property.	• Property that you or your spouse owned separately before marriage. • Money earned while domiciled in a noncommunity property state. • Property either of you were given or inherited separately after marriage. • Property bought with separate funds, or exchanged for separate property, during the marriage. • Property that you and your spouse agreed to convert from community to separate property in an agreement valid under state law. • The part of property bought with separate funds, if part was bought with community funds and part, with separate funds.
Community income[1, 2] is income from: • Community property. • Salaries, wages, or pay for the services of you, your spouse, or both during your marriage. • Real estate that is treated as community property under the laws of the state where the property is located.	**Separate income**[1, 2] is income from: • Separate property. It belongs to the spouse who owns the property.

[1] **Caution:** In Idaho, Louisiana, Texas, and Wisconsin, income from most separate property is community income.

[2] **Caution:** Check your state law if you are separated but do not meet the conditions discussed later in *Spouses living apart all year.* In some states, the income you earn after you are separated and before a divorce decree is issued continues to be community income. In other states, it is separate income.

Domicile

Whether you have community property and community income depends on the state where you are domiciled. If you and your spouse have different domiciles, check the laws of each to see whether you have community property or community income.

You have only one domicile even if you have more than one home. Your domicile is a permanent legal home that you intend to use for an indefinite or unlimited period, and to which, when absent, you intend to return. The question of your domicile is mainly a matter of your intention as indicated by your actions. You must be able to show with facts that you intend a given place or state to be your permanent home. If you move into or out of a community property state during the year, you may or may not have community income.

Factors considered in determining domicile include:

- Where you pay state income tax,
- Where you vote,
- Location of property you own,
- Your citizenship,
- Length of residence, and
- Business and social ties to the community.

Amount of time spent. The amount of time spent in one place does not always explain the difference between home and domicile. A temporary home or residence may continue for months or years while a domicile may be established the first moment you occupy the property. Your intent is the determining factor in proving where you have your domicile.

Note. When this publication refers to where you live, it means your domicile.

Community or Separate Property and Income

The laws of the state in which you are domiciled generally govern whether you have community property and community income or separate property and separate income for federal tax purposes. Table 1 summarizes the general rules.

Community Property Laws Disregarded

The following discussions are situations where special rules apply to community property.

Certain community income. Community property laws do not apply to an item of community income and you are responsible for reporting all of it if:

1) You treat the item as if only you are entitled to the income, and

2) You do not notify your spouse of the nature and amount of the income by the due date for filing the return (including extensions).

Innocent spouse relief. In some cases, one spouse may be relieved of joint liability of tax, interest, and penalties due on a joint tax return for items of the other spouse that were incorrectly reported on the joint return. You can request innocent spouse relief for an understatement of tax no matter how small the amount. There are three types of relief available.

- Innocent spouse relief (applies to all joint filers).
- An election to allocate a deficiency (applies to joint filers who are divorced, widowed, legally separated, or have not lived together for the past 12 months).
- Equitable relief (applies to all joint filers and married couples filing separate returns in community property states).

You must generally follow community property laws when filing a tax return if you are married and live in a community property state. Generally, community property laws require you to allocate community income and expenses equally between both spouses. However, community property laws are not taken into account in determining whether an item belongs to you or your spouse (or former spouse) for purposes of requesting any relief from liability. To request relief from tax liability that you believe should be paid only by your spouse (or former spouse), you must file Form 8857. Also see Publication 971.

Nonresident alien spouse. If you are a United States citizen or resident and you choose to treat your nonresident alien spouse as a U.S. resident for tax purposes and you are domiciled in a community property state or country, use the community property rules. You must file a joint return for the year you make the choice. You can file separate returns in later years. For details on making this choice, see Publication 519, *U.S. Tax Guide for Aliens.*

If you are a U.S. citizen or resident and do not choose to treat your nonresident alien spouse as a U.S. resident for tax purposes, treat your community income as explained next under *Spouses living apart all year.* However, you do not have to meet the four conditions discussed there.

Spouses living apart all year. If you are married at any time during the calendar year, special rules apply for reporting certain community income. You must meet **all** the following conditions.

1) You and your spouse lived apart all year.

2) You and your spouse did not file a joint return for a tax year beginning or ending in the calendar year.

3) You and/or your spouse had earned income for the calendar year that is community income.

4) You and your spouse did not transfer, directly or indirectly, any of the earned income in (3) between yourselves before the end of the year. Do not take into account transfers of very small amounts or value. Also, do not take into account a payment or transfer to or for your dependent child, even though the payment or transfer satisfies an obligation of support imposed on your spouse.

If all these conditions are met, you and your spouse must report your community income as discussed next. See also *Certain community income,* earlier.

Earned income. Treat earned income that is not trade or business or partnership income as the income of the spouse who performed the services. Earned income means wages, salaries, professional fees, and other pay for personal services. Earned income does **not** include any social security or social security equivalent of tier 1 railroad retirement benefits you receive during the year.

Trade or business income. Treat income and related deductions from a trade or business that is not a partnership as those of the person carrying on the trade or business.

Partnership income or loss. Treat income or loss from a trade or business carried on by a partnership as the income or loss of the spouse who is the partner.

Separate property income. Treat investment income from the separate property of one spouse as the income of that spouse.

Social security benefits. Treat social security benefits received during the year, including the social security equivalent portion of tier 1 railroad retirement benefits, as the separate income of the spouse who received them.

Other income. Treat all other community income, such as dividends, interest, rents, royalties, or gains, according to the community property laws of your state or country.

Example. Daniel and Sharon were married throughout the year but did not live together at any time during the year. Both were domiciled in Texas, a community property state. They did not file a joint return or transfer any earned income between themselves. During the year their incomes were as follows:

	Daniel	Sharon
Wages	$20,000	$22,000
Consulting business fees	5,000	
Partnership income		10,000
Dividends from separate property	1,000	2,000
Interest from community property	500	500
Total	$26,500	$34,500

Under Texas community property laws, all of Daniel and Sharon's income is considered community income. Sharon did not take part in Daniel's consulting business.

Ordinarily, Daniel and Sharon would each report half the total community income, $30,500 ($26,500 + $34,500 ÷ 2), on their separate returns. But because they meet the four conditions discussed earlier, they must disregard community property law when reporting their income, except the interest from community property. They should report on their separate returns only their own earnings and other income and their share of the interest from community property. Daniel reports $26,500 and Sharon reports $34,500.

End of the Marital Community

The marital community may end in several ways. When the marital community ends, the community assets (money and property) are divided between the spouses.

Death of spouse. In community property states, each spouse usually is considered to own half the estate (excluding separate property). If your spouse died, the total value of the community property, including the part that belongs to you, generally becomes the basis of the entire property. For this rule to apply, at least half the community property interest must be includible in your spouse's gross estate, whether or not the estate must file a return.

For example, when Bob died, at least half the fair market value of his and Ann's community interest was includible in Bob's estate. The fair market value of their total community property was $100,000. The basis of Ann's half of the property is $50,000. The basis of the other half to Bob's heirs is also $50,000.

For more information about the basis of assets, see Publication 551, *Basis of Assets.*

Divorce or separation. The division of community property in connection with a divorce or property settlement does not result in a gain or loss. For information on the tax consequences of the division of community property under a property settlement or divorce decree, see Publication 504.

Each spouse is taxed on half the community income for the part of the year before the community ends. However, see *Spouses living apart all year,* earlier. Any income received after the marital community ends is separate income. This separate income is taxable only to the spouse to whom it belongs.

An ***absolute decree of divorce or annulment*** ends the marital community in all community property states. A decree of annulment, even though it holds that no valid marriage ever existed, usually does not nullify community property rights arising during the so-called “marriage.” Check your state law.

A ***decree of legal separation or of separate maintenance*** may or may not end the marital community. The court in the state issuing the decree may terminate the marital community and divide the property between the spouses. Check your state law.

A ***separation agreement*** may divide the community property between you and your spouse. It may provide that this property along with future earnings and property acquired will be separate property. Such an agreement may end the community. In some states, the marital community ends when the husband and wife permanently separate, even if there is no formal agreement. Check your state law.

Federal Income Tax Return Preparation

The following discussion does not apply to spouses who meet the conditions under *Spouses living apart all year,* discussed earlier. Those spouses must report their community income as explained in that discussion.

Joint Return Versus Separate Returns

Ordinarily, filing a joint return will give you the greater tax advantage. But in some cases, your combined income tax on separate returns may be less than it would be on a joint return.

You can file separate returns if you and your spouse do not agree to file a joint return or if separate returns result in less tax. However, if you file separate returns:

1) You should itemize deductions if your spouse itemizes deductions, because you cannot claim the standard deduction,

2) You cannot take the credit for child and dependent care expenses in most instances,

3) You cannot take the earned income credit,

4) You cannot exclude any interest income from Series EE U.S. savings bonds that you used for higher education expenses,

5) You cannot take the credit for the elderly or the disabled unless you lived apart from your spouse for all of 1998,

6) You may have to include in income more of the social security benefits (including any equivalent railroad retirement benefits) you received in 1998 than you would on a joint return,

7) You cannot deduct interest paid on a qualified student loan,

8) You cannot take the education credits (the Hope and lifetime learning credits),

9) You may have a smaller child tax credit than you would on a joint return, and

10) You cannot take the exclusion or credit for adoption expenses in most instances.

Figure your tax on both a joint return and separate returns under the community property laws of your state. Compare the tax figured under both methods and use the one that results in less tax.

If you file separate returns, you and your spouse must each report half your combined community income and deductions in addition to your separate income and deductions. List only your share of the income and deductions on the appropriate lines of your separate tax returns (wages, interest, dividends, etc.).

Attach a worksheet to your separate returns showing how you figured the income, deductions, and federal income tax withheld that each of you reported. The ***allocation worksheet*** shown later can be used for this purpose. If you do not attach a worksheet, you and your spouse should each attach a photocopy of the other spouse's Form W-2 or 1099-R. Make a notation on the form showing the division of income and tax withheld.

An extension of time for filing your separate return does not extend the time for filing your spouse's separate return. If you and your spouse file a joint return, you cannot file separate returns after the due date for filing either separate return has passed.

Identifying Income and Deductions

To figure the best way to file your return — jointly or separately — first identify your community and separate income and deductions according to the laws of your state.

Community income exempt from federal tax generally keeps its exempt status for both spouses. For example, under certain circumstances, income earned outside the United States is tax exempt. If you earned income and met the conditions that made it exempt, the income is also exempt for your spouse even though he or she may not have met the conditions.

Military retirement pay. State community property laws apply to military retirement pay. Generally, the pay is either separate or community income based on the marital status and domicile of the couple while the member of the Armed Forces was in active military service.

Pay earned while married and domiciled in a community property state is community income. This income is considered to be received half by the member of the Armed Forces and half by the spouse.

Civil service retirement. For income tax purposes, community property laws apply to annuities payable under the Civil Service Retirement Act (CSRS) or Federal Employee Retirement System (FERS).

Whether a civil service annuity is separate or community income depends on the marital status and domicile of the employee when the services were performed for which the annuity is paid. Even if you now live in a noncommunity property state and you receive a civil service annuity, it may be community income if it is based on services you performed while married and domiciled in a community property state.

If a civil service annuity is a mixture of community income and separate income, it must be divided between the two kinds of income. The division is based on the employee's domicile and marital status in community and noncommunity property states during his or her periods of service.

Example. Henry Wright retired this year after 30 years of civil service. He and his wife were domiciled in a community property state during the past 15 years.

Since half the service was performed while the Wrights were married and domiciled in a community property state, half the civil service retirement pay is considered to be community income. If Mr. Wright receives $1,000 a month in retirement pay, $500 is considered community income—half ($250) is his income and half ($250) is his wife's.

Lump-sum distributions. If you receive a lump-sum distribution from a qualified retirement plan, you may be able to choose optional methods of figuring the tax on the distribution. For the 5-year or 10-year tax option, you must disregard community property laws. For information, see Publication 575, *Pension and Annuity Income,* and Form 4972, *Tax on Lump-Sum Distributions.*

Gains and losses. Gains and losses are classified as separate or community depending on how the property is held. For example, a loss on separate property, such as stock held separately, is a separate loss. On the other hand, a loss on community property, such as a casualty loss to your home held as community property, is a community loss.

See Publication 544, *Sales and Other Dispositions of Assets,* for information on gains and losses. See Publication 547, *Casualties, Disasters, and Thefts (Business and Nonbusiness),* for information on losses due to a casualty or theft.

Business and investment expenses. If you file separate returns, expenses incurred to earn or produce:

- Community business or investment income are generally divided equally between you and your spouse. Each of you is entitled to deduct one-half of the expenses on your separate returns, or
- Separate business or investment income are deductible by the spouse who earns the income.

Other limits may also apply to business and investment expenses. For more information, see Publication 535, *Business Expenses,* and Publication 550, *Investment Income and Expenses.*

Personal expenses. Expenses that are paid out of separate funds, such as medical expenses, are deductible by the spouse who pays them. If these expenses are paid from community funds, divide the deduction equally between you and your spouse.

Individual retirement arrangements (IRAs). There are several kinds of individual retirement arrangements (IRAs) for 1998. They are traditional IRAs, including SEP IRAs, and SIMPLE IRAs, Roth IRAs, and education IRAs. Community property laws do not apply to IRAs. See Publication 590, *Individual Retirement Arrangements (IRAs) (Including Roth IRAs and Education IRAs)* for the rules that govern IRAs.

Personal exemptions and dependents. When you file separate returns, you must claim your own exemption ($2,700 in 1998).

You cannot divide the amount allowed as an exemption for a dependent between you and your spouse. When community funds provide over half of the support for more than one person who otherwise qualifies as a dependent, you and your spouse may divide the number of dependency exemptions.

Example. Ron and Diane White have three dependent children and live in Nevada. If Ron and Diane file separately, only Ron can claim his own exemption, and only Diane can claim her own exemption. Ron and Diane can agree that one of them will claim the exemption for one, two, or all of their children and the other will claim the exemptions for the rest. They cannot divide the total exemption amount for their three children ($8,100) equally.

Self-employment tax. If any income from a trade or business other than a partnership is community income under state law, it is subject to self-employment tax as the income of the spouse carrying on the trade or business.

Partnership income. If you are a partner and your distributive share of any income or loss from a trade or business carried on by the partnership is community income, treat the share as your net earnings from self-employment. No part is treated as net earnings from self-employment by your spouse. If both you and your spouse are partners, each of you must claim your share when figuring net earnings from self-employment for self-employment tax purposes.

Child tax credit. Beginning in 1998, you may be entitled to a child tax credit for each of your qualifying children. You must provide the name and identification number (usually the social security number) of each qualifying child on your return. The maximum amount of the credit you can claim for each qualifying child is $400 ($500 in 1999).

Limit on credit. The credit is limited if your modified adjusted gross income (modified AGI) is above a certain amount. The amount at which the phaseout begins depends on your filing status. Generally, your credit is limited to your tax liability unless you have 3 or more qualifying children. See the Form 1040 Instructions for more information.

Earned income credit. For the earned income credit, compute your earned income without regard to community property laws. You cannot claim this credit if your filing status is married filing separately.

For more information about the credit, see Publication 596, *Earned Income Credit.*

Withholding tax. Report the credit for federal income tax withheld on community wages in the same manner as your wages. If you and your spouse file separate returns on which each of you reports half the community wages, each of you is entitled to credit for half the income tax withheld on those wages.

Overpayments. Overpayments are allocated under the community property laws of the state in which you are domiciled.

- If community property is subject to premarital or other separate debts of either spouse, the full joint overpayment may be used to offset the obligation.
- If community property is not subject to premarital or other separate debts of either spouse, the portion of the joint overpayment allocated to the spouse liable for the obligation can be used to offset that liability. The portion allocated to the other spouse can be refunded.

Estimated tax. In determining whether you must pay estimated tax, apply the estimated tax rules to your estimated income. These rules are explained more fully in Publication 505.

If you think you may owe estimated tax and want to pay the tax separately, determine whether you must pay it by taking into account:

1) Half the community income and deductions,

2) All of your separate income and deductions, and

3) Your own exemption and any exemptions for dependents that you may claim.

Whether you and your spouse pay estimated tax jointly or separately will not affect your choice of filing joint or separate income tax returns.

If you and your spouse paid estimated tax jointly but file separate income tax returns, either of you can claim all of the estimated tax paid, or you may divide it between you in any way that you agree upon.

If you cannot agree how to divide it, the estimated tax you can claim equals the total estimated tax paid times the tax shown on your separate return, divided by the total of the tax shown on your return and your spouse's return.

Example

Walter and Mary Smith are married and domiciled in a community property state. Their two minor children and Mary's mother live with them and qualify as their dependents. Amounts paid for their support were paid out of community funds.

Walter received a salary of $38,160. Income tax withheld from his salary was $3,360. Walter received $94 in taxable interest from his savings account. He also received $155 in dividends from stock that he owned. His interest and dividend income is his separate income under the laws of his community property state.

Mary received $140 in dividends from stock that she owned. This is her separate income. In addition, she received $3,000 as a part-time dental technician. No income tax was withheld from her salary.

The Smiths paid a total of $3,850 in medical expenses. Medical insurance of $700 was paid out of community funds. Walter paid $3,150 out of his separate funds for an operation he had.

The Smiths also can claim the child tax credit.

The Smiths had $6,842 in other itemized deductions, none of which were miscellaneous itemized deductions subject to the 2% adjusted gross income limit. The amounts spent for these deductions were paid out of community funds.

To see if it is to the Smiths' advantage to file a joint return or separate returns, a worksheet (shown next) is prepared to figure their federal income tax both ways. Walter and Mary must claim their own exemptions on their separate returns.

The summary at the bottom of the worksheet compares the tax figured on the Smiths' joint return to the tax figured on their separate returns. The result is that by filing separately under the community property laws of their state, the Smiths save $184 in income tax.

If the Smiths were domiciled in Idaho, Louisiana, Texas, or Wisconsin, the result would be slightly different because in those states income from separate property generally is treated as community income. If they lived in one of those states, the interest on Walter's savings account and the dividends from stock owned by each of them would be divided equally on their separate returns.

	Joint Return		Separate Returns: Walter's		Separate Returns: Mary's	
Income (Walter's):						
Salary	$ 38,160		$ 19,080		$ 19,080	
Interest and dividends ($155 dividends + $94 interest)	249		249		-0-	
Total		$ 38,409		$ 19,329		$ 19,080
Income (Mary's):						
Salary	$ 3,000		$ 1,500		$ 1,500	
Dividends	140		-0-		140	
Total		3,140		1,500		1,640
Adjusted gross income (AGI)		$ 41,549		$ 20,829		$ 20,720
Deductions (Community) Not subject to the 2% AGI limit		$ 6,842		$ 3,421		$ 3,421
Deductions (Medical):						
Premiums	$ 700		$ 350		$ 350	
Medical expenses (Walter's)	3,150		3,150		-0-	
Total	$ 3,850		$ 3,500		$ 350	
(Minus) 7.5% of AGI	(3,116)		(1,562)		(1,554)	
Medical expense deduction		$ 734		$ 1,938		$ -0-
Total deductions		$ 7,576		$ 5,359		$ 3,421
Subtract total deductions from AGI[1]		$ 33,973		$ 15,470		$ 17,299
(Minus) exemptions[2]		$ (13,500)		$ (5,400)		$ (8,100)
Taxable income		$ 20,473		$ 10,070		$ 9,199
Tax[3]		$ 3,071		$ 1,511		$ 1,376
(Minus) child tax credit[4]	(800)		(400)		(400)	
(Minus) federal income tax withheld	(3,360)		(1,680)		(1,680)	
Total		$ 4,160		$ 2,080		$ 2,080
(Overpayment)		$ (1,089)		$ (569)		$ (704)

[1] The itemized deductions are greater than the standard deduction of $7,100 for married filing jointly and $3,550 for married filing separately. **Note:** If one spouse itemizes, the other must itemize, even if one spouse's deductions are less than the standard deduction.

[2] An allowance of $2,700 for each exemption claimed is subtracted—5 on the joint return, 2 on Walter's separate return, and 3 on Mary's separate return.

[3] The tax on the joint return is from the column of the Tax Table for married filing jointly. The tax on Walter's and Mary's separate returns is from the column of the Tax Table for married filing separately.

[4] A credit of $400 for each qualifying child is subtracted—2 on the joint return, 1 on Walter's separate return, and 1 on Mary's separate return.

Table 2. **Summary**

Tax on joint return		$3,071
Tax on Walter's separate return	$1,511	
Tax on Mary's separate return	1,376	
Total tax filing separate returns		2,887
Total savings by filing separate returns		$ 184

Table 3. **Allocation Worksheet**

	1 Total Income (Community/Separate)	2 Allocated to Husband	3 Allocated to Wife
1. Wages (each employer)			
2. Interest Income (each payer)			
3. Dividends (each payer)			
4. State Income Tax Refund			
5. Capital Gains and Losses			
6. Pension Income			
7. Rents, Royalties, Partnerships, Estates, Trusts			
8. Taxes Withheld			
9. Other items such as: Social Security Benefits, Business & Farm Income or Loss, Unemployment Compensation, Mortgage Interest Deduction, etc.			

NOTES

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Tax Publications for Individual Taxpayers

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

General Guides

1 Your Rights as a Taxpayer
17 Your Federal Income Tax (For Individuals)
225 Farmer's Tax Guide
334 Tax Guide for Small Business
509 Tax Calendars for 1999
553 Highlights of 1998 Tax Changes
595 Tax Highlights for Commercial Fishermen
910 Guide to Free Tax Services

Specialized Publications

3 Armed Forces' Tax Guide
378 Fuel Tax Credits and Refunds
463 Travel, Entertainment, Gift, and Car Expenses
501 Exemptions, Standard Deduction, and Filing Information
502 Medical and Dental Expenses
503 Child and Dependent Care Expenses
504 Divorced or Separated Individuals
505 Tax Withholding and Estimated Tax
508 Educational Expenses
514 Foreign Tax Credit for Individuals
516 U.S. Government Civilian Employees Stationed Abroad
517 Social Security and Other Information for Members of the Clergy and Religious Workers
519 U.S. Tax Guide for Aliens
520 Scholarships and Fellowships
521 Moving Expenses
523 Selling Your Home
524 Credit for the Elderly or the Disabled
525 Taxable and Nontaxable Income
526 Charitable Contributions
527 Residential Rental Property
529 Miscellaneous Deductions
530 Tax Information for First-Time Homeowners
531 Reporting Tip Income
533 Self-Employment Tax
534 Depreciating Property Placed in Service Before 1987
537 Installment Sales
541 Partnerships
544 Sales and Other Dispositions of Assets
547 Casualties, Disasters, and Thefts (Business and Nonbusiness)
550 Investment Income and Expenses
551 Basis of Assets
552 Recordkeeping for Individuals
554 Older Americans' Tax Guide
555 Community Property
556 Examination of Returns, Appeal Rights, and Claims for Refund
559 Survivors, Executors, and Administrators
561 Determining the Value of Donated Property
564 Mutual Fund Distributions
570 Tax Guide for Individuals With Income From U.S. Possessions
575 Pension and Annuity Income
584 Nonbusiness Disaster, Casualty, and Theft Loss Workbook
587 Business Use of Your Home (Including Use by Day-Care Providers)
590 Individual Retirement Arrangements (IRAs) (Including Roth IRAs and Education IRAs)
593 Tax Highlights for U.S. Citizens and Residents Going Abroad
594 Understanding the Collection Process
596 Earned Income Credit
721 Tax Guide to U.S. Civil Service Retirement Benefits
901 U.S. Tax Treaties
907 Tax Highlights for Persons with Disabilities
908 Bankruptcy Tax Guide
911 Direct Sellers
915 Social Security and Equivalent Railroad Retirement Benefits
919 Is My Withholding Correct for 1999?
925 Passive Activity and At-Risk Rules
926 Household Employer's Tax Guide
929 Tax Rules for Children and Dependents
936 Home Mortgage Interest Deduction
946 How To Depreciate Property
947 Practice Before the IRS and Power of Attorney
950 Introduction to Estate and Gift Taxes
967 IRS Will Figure Your Tax
968 Tax Benefits for Adoption
970 Tax Benefits for Higher Education
971 Innocent Spouse Relief
1542 Per Diem Rates
1544 Reporting Cash Payments of Over $10,000
1546 The Problem Resolution Program of the Internal Revenue Service

Spanish Language Publications

1SP Derechos del Contribuyente
579SP Cómo Preparar la Declaración de Impuesto Federal
594SP Comprendiendo el Proceso de Cobro
596SP Crédito por Ingreso del Trabajo
850 English-Spanish Glossary of 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 More Information* for a variety of ways to get forms, including by computer, fax, phone, and mail. For fax orders only, use the catalog numbers when ordering.

Form Number and Title	Catalog Number
1040 U.S. Individual Income Tax Return	11320
Sch A & B Itemized Deductions & Interest and Ordinary Dividends	11330
Sch C Profit or Loss From Business	11334
Sch C-EZ Net Profit From Business	14374
Sch D Capital Gains and Losses	11338
Sch E Supplemental Income and Loss	11344
Sch EIC Earned Income Credit	11339
Sch F Profit or Loss From Farming	11346
Sch H Household Employment Taxes	12187
Sch J Farm Income Averaging	25513
Sch R Credit for the Elderly or the Disabled	11359
Sch SE Self-Employment Tax	11358
1040A U.S. Individual Income Tax Return	11327
Sch 1 Interest and Ordinary Dividends for Form 1040A Filers	12075
Sch 2 Child and Dependent Care Expenses for Form 1040A Filers	10749
Sch 3 Credit for the Elderly or the Disabled for Form 1040A Filers	12064
1040EZ Income Tax Return for Single and Joint Filers With No Dependents	11329
1040-ES Estimated Tax for Individuals	11340
1040X Amended U.S. Individual Income Tax Return	11360
2106 Employee Business Expenses	11700
2106-EZ Unreimbursed Employee Business Expenses	20604
2210 Underpayment of Estimated Tax by Individuals, Estates and Trusts	11744
2441 Child and Dependent Care Expenses	11862
2848 Power of Attorney and Declaration of Representative	11980
3903 Moving Expenses	12490
4562 Depreciation and Amortization	12906
4868 Application for Automatic Extension of Time To File U.S. Individual Income Tax Return	13141
4952 Investment Interest Expense Deduction	13177
5329 Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs	13329
6251 Alternative Minimum Tax–Individuals	13600
8283 Noncash Charitable Contributions	62294
8582 Passive Activity Loss Limitations	63704
8606 Nondeductible IRAs	63966
8812 Additional Child Tax Credit	10644
8822 Change of Address	12081
8829 Expenses for Business Use of Your Home	13232
8863 Education Credits	25379