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of the  
Treasury

Internal  
Revenue  
Service

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# Business Casualty, Disaster, and Theft Loss Workbook



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## What's New

The IRS has created a page on [IRS.gov](http://IRS.gov) for information about Publication 584-B, at [www.irs.gov/pub584b](http://www.irs.gov/pub584b). Information about any future developments affecting Publication 584-B (such as legislation enacted after we released it) will be posted on that page.

## Introduction

This workbook is designed to help you figure your loss on business and income-producing property in the event of a disaster, casualty, or theft. It contains schedules to help you figure the loss to your office furniture and fixtures, information systems, motor vehicles, office supplies, buildings, and equipment. These schedules, however, are for your information only. You must complete Form 4684, Casualties and Thefts, to report your loss.

## How To Use This Workbook

You can use this workbook by following these five steps.

1. Read Publication 547 to learn about the tax rules for casualties, disasters, and thefts.
2. Know the definitions of [adjusted basis](#) and [fair market value](#), discussed below.
3. Fill out [Schedules 1 through 6](#).
4. Read the Instructions for Form 4684.
5. Fill out Form 4684 using the information you entered in Schedules 1 through 6.

Use the chart below to find out how to use Schedules 1 through 6 to fill out Form 4684.

<u>Take what's in each row of...</u>	<u>And enter it on Form 4684...</u>
Column 1	Line 19
Column 2	Line 20
Column 3	Line 21
Column 4	Line 22
Column 5	Line 23
Column 6	Line 24
Column 7	Line 25
Column 8	Line 26
Column 9	Line 27

**Adjusted basis.** Adjusted basis usually means original cost plus improvements, minus depreciation allowed or allowable (including any section 179 expense deduction), amortization, depletion, etc. If you did not acquire the property by purchasing it, your basis is determined as discussed in Publication 551, Basis of Assets. If you inherited the property from someone who died in 2010 and the executor of the decedent's estate made the election to file Form 8939, Allocation of Increase in Basis for Property Received From a Decedent, refer to the information provided by the executor or see Publication 4895, Tax Treatment of Property Acquired From a Decedent Dying in 2010.

**Fair market value.** Fair market value is the price for which you could sell your property to a willing buyer, when neither of you has to sell or buy and both of you know all the relevant facts. When filling out [Schedules 1 through 6](#), you need to know the fair market value of the property immediately before and immediately after the disaster or casualty.

**Deduction limits.** If your casualty or theft loss involved a home you used for business or rented out, your deductible loss may be limited. See the Instructions for Form 4684, Section B. If the casualty or theft loss involved property used in a passive activity, see Form 8582, Passive Activity Loss Limitations, and its instructions.

The casualty and theft loss deduction for employee property, when added to your job expenses and most other miscellaneous itemized deductions on Schedule A (Form 1040), must be reduced by 2% of your adjusted gross income. Employee property is property used in performing services as an employee.

## Comments and Suggestions

We welcome your comments about this publication and your suggestions for future editions.

You can write to us at the following address:

Internal Revenue Service  
Internal Forms and Publications Branch  
SE:W:CAR:MP:T:I  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can email us at [taxforms@irs.gov](mailto:taxforms@irs.gov). Please put "Publications Comment" on the subject line. You can also send us comments from [www.irs.gov/formspubs/](http://www.irs.gov/formspubs/). Select "Comment on Tax Forms and Publications" under "Information about."

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

**Ordering forms and publications.** Visit [www.irs.gov/formspubs/](http://www.irs.gov/formspubs/) to download forms and publications, call 1-800-829-3676, or write to the address below and receive a response within 10 days after your request is received.

Internal Revenue Service  
1201 N. Mitsubishi Motorway  
Bloomington, IL 61705-6613

**Tax questions.** If you have a tax question, check the information available on [IRS.gov](http://IRS.gov) or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

## How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

**Free help with your return.** Free help in preparing your return is available nationwide from IRS-certified volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-moderate income taxpayers and the Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. To find the nearest VITA or TCE site, visit [IRS.gov](http://IRS.gov) or call 1-800-906-9887 or 1-800-829-1040.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, call 1-888-227-7669 or visit AARP's website at [www.aarp.org/money/taxaide](http://www.aarp.org/money/taxaide).

For more information on these programs, go to [IRS.gov](http://IRS.gov) and enter keyword "VITA" in the upper right-hand corner.



**Internet.** You can access the IRS website at [IRS.gov](http://IRS.gov) 24 hours a day, 7 days a week to:

- Check the status of your 2011 refund. Go to [IRS.gov](http://IRS.gov) and click on *Where's My Refund*. Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2011 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.
- *E-file* your return. Find out about commercial tax preparation and *e-file* services available free to eligible taxpayers.
- Download forms, including talking tax forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- Use the online Internal Revenue Code, regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using the withholding calculator online at [www.irs.gov/individuals](http://www.irs.gov/individuals).
- Determine if Form 6251 must be filed by using our Alternative Minimum Tax (AMT) Assistant available online at [www.irs.gov/individuals](http://www.irs.gov/individuals).
- Sign up to receive local and national tax news by email.

- Get information on starting and operating a small business.



**Phone.** Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-1040.
- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) or look in the phone book under *United States Government, Internal Revenue Service*.
- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.
- *TeleTax topics.* Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.
- *Refund information.* You can check the status of your refund on the new IRS phone app. Download the free IRS2Go app by visiting the iTunes app store or the Android Marketplace. IRS2Go is a new way to provide you with information and tools. To check the status of your refund by phone, call 1-800-829-4477 (automated refund information 24 hours a day, 7 days a week). Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2011 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.
- *Other refund information.* To check the status of a prior-year refund or amended return refund, call 1-800-829-1040.

**Evaluating the quality of our telephone services.** To ensure IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to listen in on or record random telephone calls. Another is to ask some callers to complete a short survey at the end of the call.



**Walk-in.** Many products and services are available on a walk-in basis.

- **Products.** You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- **Services.** You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you are more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary—just walk in. If you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. If you have an ongoing, complex tax account problem or a special need, such as a disability, an appointment can be requested. All other issues will be handled without an appointment. To find the number of your local office, go to [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) or look in the phone book under *United States Government, Internal Revenue Service*.



**Mail.** You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 days after your request is received.

Internal Revenue Service  
1201 N. Mitsubishi Motorway  
Bloomington, IL 61705-6613

**Taxpayer Advocate Service.** The Taxpayer Advocate Service (TAS) is your voice at the IRS.

Our job is to ensure that every taxpayer is treated fairly, and that you know and understand your rights. We offer free help to guide you through the often-confusing process of resolving tax problems that you haven't been able to solve on your own. Remember, the worst thing you can do is nothing at all.

TAS can help if you can't resolve your problem with the IRS and:

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

If you qualify for our help, we'll do everything we can to get your problem resolved. You will be assigned to one advocate who will be with you at every turn. We have offices in every state, the District of Columbia, and Puerto Rico. Although TAS is independent within the IRS, our advocates know how to work with the IRS to get your problems resolved. And our services are always free.

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. Our tax toolkit at [www.TaxpayerAdvocate.irs.gov](http://www.TaxpayerAdvocate.irs.gov) can help you understand these rights.

If you think TAS might be able to help you, call your local advocate, whose number is in your phone book and on our website at [www.irs.gov/advocate](http://www.irs.gov/advocate). You can also call our toll-free number at 1-877-777-4778.

TAS also handles large-scale or systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at [www.irs.gov/advocate](http://www.irs.gov/advocate).

**Low Income Taxpayer Clinics (LITCs).** Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information and to find a clinic near you, see the LITC page at [www.irs.gov/advocate](http://www.irs.gov/advocate) or

IRS Publication 4134, *Low Income Taxpayer Clinic List*. This publication is also available by calling 1-800-829-3676 or at your local IRS office.

**Free tax services.** Publication 910, *IRS Guide to Free Tax Services*, is your guide to IRS services and resources. Learn about free tax information from the IRS, including publications, services, and education and assistance programs. The publication also has an index of over 100 TeleTax topics (recorded tax information) you can listen to on the telephone. The majority of the information and services listed in this publication are available to you free of charge. If there is a fee associated with a resource or service, it is listed in the publication.

Accessible versions of IRS published products are available on request in a variety of alternative formats for people with disabilities.



**DVD for tax products.** You can order Publication 1796, *IRS Tax Products DVD*, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Internal Revenue Code—Title 26 of the U.S. Code.
- Links to other Internet based Tax Research Materials.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.
- Two releases during the year.
  - The first release will ship the beginning of January 2012.
  - The final release will ship the beginning of March 2012.

Purchase the DVD from National Technical Information Service (NTIS) at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) for \$30 (no handling fee) or call 1-877-233-6767 toll free to buy the DVD for \$30 (plus a \$6 handling fee).

**Schedule 1. Office Furniture and Fixtures**

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft <sup>1</sup>	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7) <sup>2</sup>	(9) Casualty/Theft Loss (column (8) minus column (3)) <sup>3</sup>
<i>Example</i>								
<i>Bookcase</i>	250.00	50.00	.00	150.00	.00	150.00	250.00	200.00
<i>Chair</i>	695.00	375.00	.00	500.00	200.00	300.00	300.00	-0-
<i>Desk</i>	425.00	480.00	55.00					
<i>Bookcase</i>								
<i>Book</i>								
<i>Chair</i>								
<i>Desk</i>								
<i>File cabinet</i>								
<i>Lamp</i>								
<i>Partition</i>								
<i>Sofa</i>								
<i>Table</i>								

<sup>1</sup> If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.  
<sup>2</sup> If the property was completely destroyed or stolen, enter in column (8) the amount from column (2).  
<sup>3</sup> If zero or less, enter -0-.

**Schedule 2. Information Systems**

<b>(1) Item</b>	<b>(2) Cost or other basis</b>	<b>(3) Insurance or other reimbursement</b>	<b>(4) Gain from casualty or theft <sup>1</sup></b>	<b>(5) Fair market value before casualty</b>	<b>(6) Fair market value after casualty</b>	<b>(7) Column (5) minus column (6)</b>	<b>(8) Smaller of column (2) or column (7) <sup>2</sup></b>	<b>(9) Casualty/Theft Loss (column (8) minus column (3)) <sup>3</sup></b>
Computer								
Disc drive								
Disc file								
Fax machine								
Hub								
Keyboard								
Modem								
Monitor								
Mouse								
Optical character reader								
Printer								
Router								
Scanner								
Server								
Software								
Surge protector								
Tape drive								

<sup>1</sup> If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.  
<sup>2</sup> If the property was completely destroyed or stolen, enter in column (8) the amount from column (2).  
<sup>3</sup> If zero or less, enter -0-.

**Schedule 3. Motor Vehicles**

(1) Vehicle (year, make, and model)	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft <sup>1</sup>	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7) <sup>2</sup>	(9) Casualty/Theft Loss (column (8) minus column (3)) <sup>3</sup>

<sup>1</sup> If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.

<sup>2</sup> If the property was completely destroyed or stolen, enter in column (8) the amount from column (2).

<sup>3</sup> If zero or less, enter -0-.

**Schedule 4. Office Supplies**

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft <sup>1</sup>	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7) <sup>2</sup>	(9) Casualty/Theft Loss (column (8) minus column (3)) <sup>3</sup>
Calendar								
Correction fluid								
Envelopes								
File folders								
Glue								
Hole puncher								
Paper								
Paperclips								
Pencils								
Pens								
Ruler								
Scissors								
Stamp pad								
Stapler								
Staples								
Tape								

<sup>1</sup> If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.  
<sup>2</sup> If the property was completely destroyed or stolen, enter in column (8) the amount from column (2).  
<sup>3</sup> If zero or less, enter -0-.

**Schedule 5. Building, Building Components, and Land**

(1) <b>Item</b>	(2) <b>Cost or other basis</b>	(3) <b>Insurance or other reimbursement</b>	(4) <b>Gain from casualty or theft <sup>1</sup></b>	(5) <b>Fair market value before casualty</b>	(6) <b>Fair market value after casualty</b>	(7) <b>Column (5) minus column (6)</b>	(8) <b>Smaller of column (2) or column (7) <sup>2</sup></b>	(9) <b>Casualty/Theft Loss (column (8) minus column (3)) <sup>3</sup></b>
Air conditioning unit								
Building								
Central air conditioning								
Fan								
Fence								
Generator								
Heating system								
Heating unit								
Landscaping								
Lighting system								
Plumbing system								
Roof								
Security System								
Wall-to-wall carpet								

<sup>1</sup> If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.  
<sup>2</sup> If the property was completely destroyed or stolen, enter in column (8) the amount from column (2).  
<sup>3</sup> If zero or less, enter -0-.



Schedule 6. **Equipment**

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft <sup>1</sup>	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7) <sup>2</sup>	(9) Casualty/Theft Loss (column (8) minus column (3)) <sup>3</sup>
Accounting machine								
Calculator								
Clock								
Copier								
Duplicating equipment								
DVD								
Microwave oven								
Paper shredder								
Radio								
Safe								
Telephone								
Television								
Typewriter								

<sup>1</sup>If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.  
<sup>2</sup>If the property was completely destroyed or stolen, enter in column (8) the amount from column (2).  
<sup>3</sup>If zero or less, enter -0-.

**Tax Publications for Individual Taxpayers** See [How To Get Tax Help](#) for a variety of ways to get publications, including by computer, phone, and mail.

General Guides					
<b>1</b>	Your Rights as a Taxpayer	<b>531</b>	Reporting Tip Income	<b>908</b>	Bankruptcy Tax Guide
<b>17</b>	Your Federal Income Tax For Individuals	<b>535</b>	Business Expenses	<b>915</b>	Social Security and Equivalent Railroad Retirement Benefits
<b>334</b>	Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)	<b>536</b>	Net Operating Losses (NOLs) for Individuals, Estates, and Trusts	<b>925</b>	Passive Activity and At-Risk Rules
<b>509</b>	Tax Calendars for 2012	<b>537</b>	Installment Sales	<b>926</b>	Household Employer's Tax Guide For Wages Paid in 2012
<b>910</b>	IRS Guide to Free Tax Services	<b>541</b>	Partnerships	<b>929</b>	Tax Rules for Children and Dependents
<b>Specialized Publications</b>		<b>544</b>	Sales and Other Dispositions of Assets	<b>936</b>	Home Mortgage Interest Deduction
<b>3</b>	Armed Forces' Tax Guide	<b>547</b>	Casualties, Disasters, and Thefts	<b>946</b>	How To Depreciate Property
<b>54</b>	Tax Guide for U.S. Citizens and Resident Aliens Abroad	<b>550</b>	Investment Income and Expenses (Including Capital Gains and Losses)	<b>947</b>	Practice Before the IRS and Power of Attorney
<b>225</b>	Farmer's Tax Guide	<b>551</b>	Basis of Assets	<b>950</b>	Introduction to Estate and Gift Taxes
<b>463</b>	Travel, Entertainment, Gift, and Car Expenses	<b>554</b>	Tax Guide for Seniors	<b>969</b>	Health Savings Accounts and Other Tax-Favored Health Plans
<b>501</b>	Exemptions, Standard Deduction, and Filing Information	<b>555</b>	Community Property	<b>970</b>	Tax Benefits for Education
<b>502</b>	Medical and Dental Expenses (Including the Health Coverage Tax Credit)	<b>556</b>	Examination of Returns, Appeal Rights, and Claims for Refund	<b>971</b>	Innocent Spouse Relief
<b>503</b>	Child and Dependent Care Expenses	<b>559</b>	Survivors, Executors, and Administrators	<b>972</b>	Child Tax Credit
<b>504</b>	Divorced or Separated Individuals	<b>561</b>	Determining the Value of Donated Property	<b>1542</b>	Per Diem Rates (For Travel Within the Continental United States)
<b>505</b>	Tax Withholding and Estimated Tax	<b>570</b>	Tax Guide for Individuals With Income From U.S. Possessions	<b>1544</b>	Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business)
<b>514</b>	Foreign Tax Credit for Individuals	<b>571</b>	Tax-Sheltered Annuity Plans (403(b) Plans) For Employees of Public Schools and Certain Tax-Exempt Organizations	<b>1546</b>	Taxpayer Advocate Service – Your Voice at the IRS
<b>516</b>	U.S. Government Civilian Employees Stationed Abroad	<b>575</b>	Pension and Annuity Income	<b>Spanish Language Publications</b>	
<b>517</b>	Social Security and Other Information for Members of the Clergy and Religious Workers	<b>584</b>	Casualty, Disaster, and Theft Loss Workbook (Personal-Use Property)	<b>1SP</b>	Derechos del Contribuyente
<b>519</b>	U.S. Tax Guide for Aliens	<b>587</b>	Business Use of Your Home (Including Use by Daycare Providers)	<b>17(SP)</b>	El Impuesto Federal sobre los Ingresos Para Personas Físicas
<b>521</b>	Moving Expenses	<b>590</b>	Individual Retirement Arrangements (IRAs)	<b>547(SP)</b>	Hechos Fortuitos Desastres y Robos
<b>523</b>	Selling Your Home	<b>594</b>	The IRS Collection Process	<b>584(SP)</b>	Registro de Pérdidas por Hechos Fortuitos (Imprevistos), Desastres y Robos (Propiedad de Uso Personal)
<b>524</b>	Credit for the Elderly or the Disabled	<b>596</b>	Earned Income Credit (EIC)	<b>594SP</b>	El Proceso de Cobro del IRS
<b>525</b>	Taxable and Nontaxable Income	<b>721</b>	Tax Guide to U.S. Civil Service Retirement Benefits	<b>596SP</b>	Crédito por Ingreso del Trabajo
<b>526</b>	Charitable Contributions	<b>901</b>	U.S. Tax Treaties	<b>850(EN/SP)</b>	English-Spanish Glossary of Words and Phrases Used in Publications Issued by the Internal Revenue Service
<b>527</b>	Residential Rental Property (Including Rental of Vacation Homes)	<b>907</b>	Tax Highlights for Persons with Disabilities	<b>1544 (SP)</b>	Informe de Pagos en Exceso de \$10,000 (Recibidos en una Ocupación o Negocio)
<b>529</b>	Miscellaneous Deductions				
<b>530</b>	Tax Information for Homeowners				

**Commonly Used Tax Forms** See [How To Get Tax Help](#) for a variety of ways to get forms, including by computer, phone, and mail.

Form Number and Title			
<b>1040</b>	U.S. Individual Income Tax Return	<b>2441</b>	Child and Dependent Care Expenses
<b>Sch A</b>	Itemized Deductions	<b>2848</b>	Power of Attorney and Declaration of Representative
<b>Sch B</b>	Interest and Ordinary Dividends	<b>2848(SP)</b>	Poder Legal y Declaración del Representante
<b>Sch C</b>	Profit or Loss From Business	<b>3903</b>	Moving Expenses
<b>Sch C-EZ</b>	Net Profit From Business	<b>4562</b>	Depreciation and Amortization
<b>Sch D</b>	Capital Gains and Losses	<b>4868</b>	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
<b>Sch E</b>	Supplemental Income and Loss	<b>4868(SP)</b>	Solicitud de Prórroga Automática para Presentar la Declaración del Impuesto sobre el Ingreso Personal de los Estados Unidos
<b>Sch EIC</b>	Earned Income Credit	<b>4952</b>	Investment Interest Expense Deduction
<b>Sch F</b>	Profit or Loss From Farming	<b>5329</b>	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
<b>Sch H</b>	Household Employment Taxes	<b>6251</b>	Alternative Minimum Tax—Individuals
<b>Sch J</b>	Income Averaging for Farmers and Fishermen	<b>8283</b>	Noncash Charitable Contributions
<b>Sch R</b>	Credit for the Elderly or the Disabled	<b>8582</b>	Passive Activity Loss Limitations
<b>Sch SE</b>	Self-Employment Tax	<b>8606</b>	Nondeductible IRAs
<b>1040A</b>	U.S. Individual Income Tax Return	<b>8812</b>	Additional Child Tax Credit
<b>Sch B</b>	Interest and Ordinary Dividends	<b>8822</b>	Change of Address
<b>1040EZ</b>	Income Tax Return for Single and Joint Filers With No Dependents	<b>8829</b>	Expenses for Business Use of Your Home
<b>1040-ES</b>	Estimated Tax for Individuals	<b>8863</b>	Education Credits (American Opportunity and Lifetime Learning Credits)
<b>1040X</b>	Amended U.S. Individual Income Tax Return	<b>8949</b>	Sales and Other Dispositions of Capital Assets
<b>2106</b>	Employee Business Expenses	<b>9465</b>	Installment Agreement Request
<b>2106-EZ</b>	Unreimbursed Employee Business Expenses	<b>9465(SP)</b>	Solicitud para un Plan de Pagos a Plazos
<b>2210</b>	Underpayment of Estimated Tax by Individuals, Estates, and Trusts		