

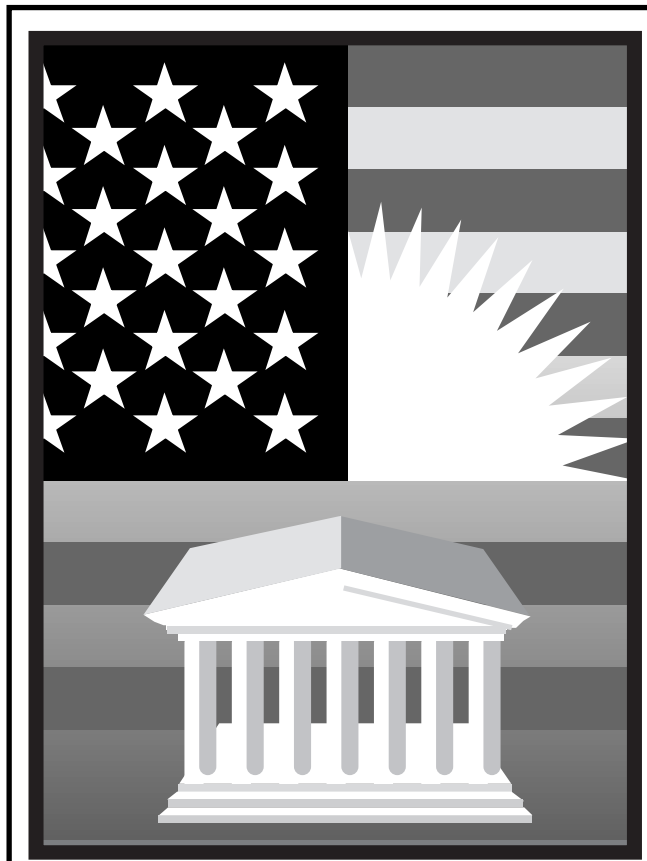


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# U.S. Government Civilian Employees Stationed Abroad



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## Introduction

If you are a U. S. citizen working for the U.S. Government, including the foreign service, and you are stationed abroad, your filing requirements are generally the same as those for citizens and residents living in the United States. You are taxed on your worldwide income, even though you are stationed abroad.

If you are stationed abroad, however, you may receive certain allowances and have certain expenses that you generally do not have while living in the United States. This publication explains:

- Many of the allowances, reimbursements, and property sales you are likely to have, and whether or not you must report them on your tax return, and
- Many of the expenses you are likely to have, such as moving expenses and foreign taxes, and whether or not you can deduct them on your tax return.

**U.S. possessions.** This publication does not cover the rules that apply if you are stationed in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the Virgin Islands, or Puerto Rico. That information is in Publication 570, *Tax Guide for Individuals With Income From U.S. Possessions*.

### Useful Items

You may want to see:

#### Publication

- 54** Tax Guide for U.S. Citizens and Resident Aliens Abroad
- 463** Travel, Entertainment, Gift, and Car Expenses
- 514** Foreign Tax Credit for Individuals
- 521** Moving Expenses

- 523** Selling Your Home

#### Form (and Instructions)

- Schedule A** (Form 1040) Itemized Deductions
- 1116** Foreign Tax Credit
- 2106** Employee Business Expenses
- 2106-EZ** Unreimbursed Employee Business Expenses
- 3903** Moving Expenses
- 4868** Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
- TD F 90-22.1** Report of Foreign Bank and Financial Accounts

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

## Filing Information

There are some special rules that apply to certain income of U.S. civilian employees stationed abroad and the time for filing their tax returns. A discussion of some of these items follows.

**Foreign earned income exclusion and foreign housing exclusion and deduction.** Certain taxpayers can exclude or deduct income earned in foreign countries. However, the foreign earned income and housing exclusions and the foreign housing deduction do not apply to the income you receive from the U.S. Government.

**U.S. agency reimbursed by foreign country.** If you are a U.S. Government employee paid by a U.S. agency to perform services in a foreign country, your pay is from the U.S. Government and does not qualify for the exclusions or the deduction. This is true even if the U.S. agency is reimbursed by the foreign government.

**Other employment.** If you are a U.S. citizen employed abroad by the U.S. Government and you also receive income from a private employer or are self-employed, you may qualify to claim the exclusions or the deduction. To qualify, you must meet either the bona fide residence test or the physical presence test. Your spouse who is a U.S. citizen or resident alien may also qualify if he or she earns income in a foreign country that is paid by a private employer or is from self-employment. Amounts paid by the United States or its agencies to you if you are not their employee may also qualify for the exclusions or the deduction.

**Employees of post exchanges, etc.** If you are an employee of an Armed Forces post exchange, officers' and enlisted personnel club, embassy commissary, or similar instrumentality of the U.S. Government, the earnings you receive are paid by the U.S. Government. This is true whether they are paid from appropriated or nonappropriated funds. These earnings are not eligible for the foreign earned income and housing exclusions or the foreign housing deduction.

**Additional information.** For more information on the foreign earned income and housing exclusions and foreign housing deduction, see Publication 54.

**Terrorist or military action.** U.S. income taxes are forgiven for a U.S. Government civilian employee who dies as a result of wounds or injuries incurred while employed by the U.S. Government outside the United States. The wounds or injuries must have been caused by terrorist or military action directed against the United States or its allies. The taxes are forgiven for the deceased employee's tax years beginning with the year immediately before the year in which the wounds or injury occurred and ending with the year of death.

If the deceased government employee and the employee's spouse filed a joint return, only the decedent's part of the joint tax liability is forgiven.

For additional details, see Publication 559, *Survivors, Executors, and Administrators*.

**Combat zone participants.** If you were a civilian who served in a combat zone or qualified hazardous duty area in support of the U.S. Armed Forces, you can get certain deadline extensions.

Deadline extensions provide you additional time to file tax returns, pay taxes, and file claims for refund, and for certain other tax matters. For details about deadline extensions, combat zones, and related matters, see Publication 3, *Armed Forces' Tax Guide*.

## When To File

If you file on the calendar year basis, the due date for filing your return is April 15 following the close of your tax year. If you are living outside the United States and Puerto Rico, and your (or your spouse's, if you file a joint return) main place of business or post of duty is outside the United States and Puerto Rico on the due date, you are automatically granted an extension of time to file your return and pay any tax due until June 15. However, you must pay interest on any unpaid tax from April 15 until the tax is paid.

Your return is considered filed on time if it is postmarked by the due date for filing the return (including any extensions). If your return is filed late, the postmark date does not determine the date of filing. In this case, your return is considered filed when it is received by the Internal Revenue Service.

**Private delivery services.** If you use a private delivery service designated by the IRS to send your return, the postmark date generally is the date the private delivery service records in its data base or marks on the mailing label. The private delivery service can tell you how to get written proof of this date.

The IRS publishes a list of designated private delivery services in September of each year. The list published in September 1998 follows.

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, and Second Day Service.
- DHL Worldwide Express (DHL): DHL "Same Day" Service and DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, and FedEx 2 Day.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, and UPS 2nd Day Air A.M.



Private delivery services cannot deliver items to P.O. boxes.



If the due date for doing any act for tax purposes, such as filing a return or paying taxes, falls on a **Saturday, Sunday, or legal holiday**, you can do that act on the next business day.

**Statement required.** If you take advantage of the 2-month extension of the due date, you must attach a statement to your return explaining how you qualified for the extension.

**Automatic 4-month extension of time to file.** You can get an automatic 4-month extension of time to file from the regular due date for your return (April 15, for calendar year taxpayers) by filing Form 4868. You must file Form 4868 by the due date for your income tax return.

If you qualify for the automatic extension until June 15 because your tax home and your post of duty are outside the United States and Puerto Rico, the 4-month extension runs concurrently with the 2-month extension. This means you must file Form 4868 by June 15, the due date for your return as extended by the 2-month extension. If you file Form 4868 by June 15, you have until August 15 to file your return.

You should estimate and pay any additional tax you owe when you file Form 4868 to avoid being charged a late-payment penalty. The late-payment penalty applies if, through withholding, etc., you paid less than 90% of your actual tax liability by the original due date of your income tax return. Even if the late-payment penalty does not apply, you will be charged interest on any unpaid tax liability from the original due date of the return until the tax is paid.

## Foreign Bank Accounts

You must file Form TD F 90-22.1 if at any time during the year you had an interest in, or signature or other authority over, a bank account, securities account, or other financial account in a foreign country. This applies if the combined assets in the account(s) were more than \$10,000. Do not include accounts in a U.S. military banking facility operated by a U.S. financial institution.

File the completed form by June 30 of the following year with the Department of the Treasury at the address shown on that form. Do **not** attach it to Form 1040.

## Tax-Free Allowances

U.S. Government civilian employees may receive tax-free allowances, subject to certain conditions and limits, under the following laws:

- 1) Title I, chapter 9, of the Foreign Service Act of 1980,
- 2) Section 4 of the Central Intelligence Agency Act of 1949, as amended,
- 3) Title II of the Overseas Differentials and Allowances Act, or
- 4) Subsection (e) or (f) of the first section of the Administrative Expenses Act of 1946, as amended, or section 22 of that Act.

Your employer should not have included these tax-free allowances on your Form W-2, *Wage and Tax Statement*. Generally, the allowances cover expenses such as:

- Certain repairs to a leased home,
- Education of dependents in special situations,
- Motor vehicle shipment,
- Separate maintenance for dependents,
- Temporary quarters,
- Transportation for medical treatment, and
- Travel, moving, and storage.

For foreign service employees, allowances received for representation are also tax free under the above provisions.

**American Institute in Taiwan.** If you are an employee of the American Institute in Taiwan, allowances you receive are exempt from U.S. tax if they are equivalent to tax-exempt allowances received by civilian employees of the U.S. Government.

**Cost-of-living allowances.** If you are stationed outside of the continental United States or in Alaska, your gross income does not include cost-of-living allowances (other than amounts received under Title II of the Overseas Differentials and Allowances Act) granted by regulations approved by the President of the United States. Cost-of-living allowances are not included on your Form W-2.

**Federal court employees.** If you are a federal court employee, the preceding paragraph applies to you with one change. The cost-of-living allowance must be granted by rules similar to regulations approved by the President.

**Republic of Panama.** Employees of the Panama Canal Commission and civilian employees of the Department of Defense stationed in Panama can exclude from their income certain allowances that are comparable to the allowances (under the 4 laws listed earlier) that can be excluded by employees of the State Department stationed in Panama. However, the overseas tropical differential paid to civilian employees is taxable.

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## Taxable Allowances

You must include in your gross income certain pay differentials you receive.

**Pay differentials.** *Post differentials, danger pay, and special incentive differentials*, which are provided as financial incentives for employment under adverse conditions, such as severe climate, **are taxable**. Your employer must include these incentives in your income. If your agency does not include the amounts received as financial incentives in your wage and tax statement (Form W-2),

you must report the total received during the year on the *Other income* line on Form 1040.

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## Other Allowances

Other allowances you receive may or may not have to be included in your income.

**Allowances or reimbursements you receive to cover travel and transportation expenses.** See *How To Report Business Expenses*, later, for a discussion on whether a reimbursement or allowance is included in your income.

**Lodging furnished to a principal representative of the United States.** Lodging (including utilities) furnished as an official residence to you as principal representative in a foreign country is tax free. However, amounts paid or deducted from your salary to cover government payment of your usual household expenses (which you must bear) are taxable (and are not deductible).

**Peace Corps.** If you are a Peace Corps volunteer or volunteer leader, some allowances you receive are taxable and others are not.

**Taxable items.** Taxable allowances must be included on your Form W-2 and reported on your return as though they were wages. These include:

- 1) Cash allowances received during training,
- 2) If you are a volunteer leader, allowances paid to your spouse and minor children while you are training in the United States,
- 3) The part of living allowances designated by the Director of the Peace Corps as "basic compensation,"
- 4) The part of living allowances for personal items such as domestic help, laundry and clothing maintenance, entertainment and recreation, transportation, and other miscellaneous expenses,
- 5) Leave allowances, and
- 6) Readjustment allowances or "termination payments."

Taxable allowances are considered received by you when credited to your account.

**Example.** Gary Carpenter, a Peace Corps volunteer, gets up to \$175 a month during his period of service, to be paid to him in a lump sum at the end of his tour of duty. Although the allowance is not available to him until the end of his service, Gary must include it in his income on a monthly basis as it is credited to his account.

**Nontaxable items.** Nontaxable allowances generally include travel and living allowances, whether paid by the U.S. Government or the foreign country in which you are

stationed. The part of living allowances for housing, utilities, food, clothing, and household supplies is not taxable and will not be included on your Form W-2.

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## Other Taxable Income

Some other income items that may apply to U.S. Government civilian employees stationed abroad are discussed in this section.

**Republic of Panama.** Income earned by any citizen or resident of the United States is not exempt from U.S. tax by any section of the Panama Canal Treaty. However, certain allowances can be excluded. See *Tax-Free Allowances*, earlier.

**Reemployment after serving with an international organization.** Reemployment payments received by a federal employee who is reemployed by a federal agency after serving with an international organization are taxable. These payments are equal to the difference between the pay, allowances, post differential, and other monetary benefits paid by the international organization and the pay and other benefits that would have been paid by the federal agency had the employee been **detailed** to the international agency. The amount paid upon reemployment does not qualify as a tax-exempt allowance discussed earlier under *Tax-Free Allowances*.

**Sale of personal property.** If you have a gain from the sale of your personal property (such as an automobile or a home appliance) whether directly or through a favorable exchange rate in converting the proceeds to U.S. dollars, the excess of the amount received in U.S. dollars over the cost or other basis of the property is a capital gain. Capital gains are reported on Schedule D (Form 1040), *Capital Gains and Losses*. However, losses from sales of your personal property, whether directly or through an unfavorable exchange rate, are not deductible.

**Sale of your home.** All or part of the gain on the sale of your main home, within or outside the United States, may be taxable. (Losses are not deductible.)

If you sold your main home after May 6, 1997, you may be able to exclude from income any gain up to a limit of \$250,000 (\$500,000 on a joint return in most cases). You must have owned and used the home for two of the five years preceding the date of sale.

If you sold your home before May 7, 1997, you may have taxable income or a need to report the sale (or purchase of a new home) now if you postponed paying tax on the gain in the year of sale because you intended to replace the home within the time allowed.

For detailed information on selling your home, see Publication 523.

# Deductible Business Expenses

Deductions that may be of special interest to you are discussed here. They include travel expenses, transportation expenses, and other expenses connected to your employment.

## Travel Expenses

Subject to certain limits, you can deduct your ordinary and necessary unreimbursed expenses of traveling **away from home** in connection with the performance of your official duties. These expenses include such items as travel costs, meals, lodging, baggage charges, local transportation costs (such as taxi fares), tips, and dry cleaning and laundry fees.

**TIP** *Your home for tax purposes (tax home) is your regular post of duty regardless of where you maintain your family home. Your tax home is not limited to the Embassy, consulate, or duty station. It includes the entire city or general area in which your principal place of employment is located.*

**Traveling away from home.** You are traveling away from home if:

- 1) Your duties require you to be away from the general area of your tax home substantially longer than an ordinary day's work, and
- 2) You need to get sleep or rest to meet the demands of your work while away from home.

This rest requirement is not satisfied by merely napping in your car. You do not have to be away from your tax home for a whole day or from dusk to dawn as long as your relief from duty is long enough to get necessary sleep or rest.

**Temporary assignment.** If your assignment or job away from your tax home is **temporary**, your tax home does not change. You are considered to be away from home for the whole period, and your travel expenses are deductible. Generally, a temporary assignment in a single location is one that is realistically expected to last (and does in fact last) for one year or less.

However, if your assignment or job is **indefinite**, the location of the assignment or job becomes your new tax home and you cannot deduct your travel expenses while there. An assignment or job in a single location is considered indefinite if it is realistically expected to last for more than one year, whether or not it actually lasts for more than one year.

You must determine whether your assignment is temporary or indefinite when you start work. If you expect employment to last for one year or less, it is temporary unless there are facts and circumstances that indicate otherwise. Employment that is initially temporary may become indefinite due to changed circumstances. A series of assignments to the same location, all for short periods but that together cover a long period, may be considered an indefinite assignment.

**Exception for federal crime investigations or prosecutions.** If you are a federal employee participating in a federal crime investigation or prosecution, you may be able

to deduct travel expenses even if you are away from your tax home for more than one year. If you qualify, the 1-year rule for deducting business travel expenses when away from your tax home does not apply, and you can deduct your otherwise allowable travel expenses.

**Limit on meals and entertainment.** You can generally deduct only 50% of the cost of your unreimbursed business-related meals and entertainment. However, the limit does not apply to expenses reimbursed under a U.S. Government expense allowance arrangement.

**Individuals subject to hours of service limits.** You can deduct a higher percentage of your meal expenses if the meals take place during or incident to any period subject to the Department of Transportation's hours of service limits. The percentage increases to 80% by the year 2008, as shown in the following table.

Year	Percentage
1998–1999	55
2000–2001	60
2002–2003	65
2004–2005	70
2006–2007	75
2008 and later	80

Individuals subject to the Department of Transportation's "hours of service" limits include the following persons.

- 1) Certain air transportation workers (such as pilots, crew, dispatchers, mechanics, and control tower operators) who are under Federal Aviation Administration regulations.
- 2) Interstate truck operators and bus drivers who are under Department of Transportation regulations.
- 3) Certain railroad employees (such as engineers, conductors, train crews, dispatchers, and control operations personnel) who are under Federal Railroad Administration regulations.
- 4) Certain merchant mariners who are under Coast Guard regulations.

**Primary purpose of trip must be for business.** If your trip was entirely for business, your unreimbursed travel expenses are generally deductible. However, if you spend some of your time on nonbusiness activities, part of your expenses may not be deductible.

If your trip was mainly personal, you cannot deduct your travel expenses to and from your destination. This applies even if you engage in business activities while there. However, you can deduct any expenses while at your destination that are directly related to your business.

**Expenses paid for others.** You generally cannot deduct travel expenses of your spouse, dependents, or other individuals who go with you on a trip.

**Home leave.** The Foreign Service Act requires U.S. citizens who are members of the foreign service to take a leave of absence after completing 3 years of continuous service abroad. This period is called **home leave** and can be used to take care of certain personal matters such as medical and dental checkups, buying a new wardrobe, and visiting relatives.

The amounts paid for travel, meals, and lodging while on home leave are deductible

as travel or business expenses subject to the rules and limits discussed earlier. You must be able to verify these amounts in order to claim them. Amounts paid on behalf of your family while on home leave are personal living expenses and are not deductible.

See chapter 1 of Publication 463 for more information on travel expenses.

## Transportation Expenses

You can deduct allowable transportation expenses that are directly related to your official duties. Transportation expenses include the cost of transportation by air, rail, bus, or taxi, and the cost of driving and maintaining your car. They do not include expenses you have when traveling away from home overnight. Those expenses are deductible as travel expenses and are discussed earlier.

**Use of your car.** Whether you own or lease your car, you generally can use one of two methods to figure your business car expenses: actual expenses or the standard mileage rate.

If you use your car for both personal and business purposes, you must divide your expenses between business and personal use. To determine the business percentage, divide the business miles driven by the total miles the car was driven for the year.

**Actual expenses.** Under this method, you figure deductible car expenses using the business percentage of your actual operating costs. These include depreciation or lease payments (subject to certain limits), gasoline, repairs, and similar expenses.

**Standard mileage rate.** Under this method, you use a set rate per mile for each business mile you drive. (The standard mileage rate is 32½ cents a mile for 1998.) The rate is generally adjusted annually for inflation.

If you want to use the standard mileage rate for a car, you must choose to use it in the first year the car is available for use in your business. Then in later years, you can choose to use the standard mileage rate or actual expenses.

You cannot use the standard mileage rate if you:

- 1) Use the car for hire (such as a taxi),
- 2) Operate two or more cars at the same time (as in fleet operations),
- 3) Claimed a depreciation deduction for the car in an earlier year using ACRS or MACRS,
- 4) Claimed a section 179 deduction for the car, or
- 5) Claimed actual car expenses after 1997 for a car you leased.

**Commuting.** You cannot deduct your transportation costs of going between your home and your regular business location. These costs are personal commuting expenses.

If you have one or more regular business locations but must work at a temporary location, you can deduct the costs of commuting to that temporary place of work.

If your employment at a work location is realistically expected to last (and does in fact last) for one year or less, the employment is temporary unless there are facts and circumstances that would indicate otherwise. If your employment at a work location is realistically expected to last for more than 1 year or if

there is no realistic expectation that the employment will last for 1 year or less, the employment is not temporary, regardless of whether it actually lasts for more than 1 year. If employment at a work location initially is realistically expected to last for one year or less, but at some later date the employment is realistically expected to last more than 1 year, that employment will be treated as temporary (unless there are facts and circumstances that would indicate otherwise) until your expectation changes. It will not be treated as temporary after the date you determine it will last more than 1 year.



The above definition of “temporary work location” is the result of a recent change. Under the former definition, “temporary” meant an irregular or short-term basis (generally a matter of days or weeks).



You can file an amended return on Form 1040X, Amended U.S. Individual Income Tax Return, for any year that is affected by this change. However, you generally must file the amendment within three years from the time you filed the return or within two years from the time you paid the tax, whichever is later.

If you work at two or more different places in the same day, you can deduct your expenses of getting from one place of work to the other.

For more information on transportation expenses, see chapter 4 of Publication 463.

## Other Employee Business Expenses

You may be able to deduct other expenses that are connected with your employment. Generally, you report them as miscellaneous itemized deductions subject to the 2%-of-adjusted-gross-income limit.

**Membership dues.** Membership dues you pay to professional societies that relate to your business or profession are deductible.

**Subscriptions.** Subscriptions to professional publications that relate to your business or profession are deductible.

**Educational expenses.** Generally, educational expenses are considered to be personal expenses and are not deductible. However, under some circumstances, educational expenses are deductible as business expenses.

You can deduct educational expenses as business expenses if the education:

- 1) Maintains or improves skills needed in your present position, or
- 2) Meets the express requirements of your agency to keep your present position, salary, or status.

You cannot deduct educational expenses as business expenses if the education:

- 1) Is needed to enable you to meet minimum educational requirements for qualification in your present position,
- 2) Is a part of a program of study that can qualify you for a new position, or
- 3) Is for travel as a form of education.

These rules apply even if the education is required by your agency or it maintains or improves skills required in your work.

See Publication 508, *Educational Expenses*, for more information on educational expenses.



Educational expenses that are not work related, such as costs of sending children to college, are personal expenses that you cannot deduct. However, you may be eligible for other tax benefits such as the higher education tax credits, contributions to an education IRA or state tuition program, penalty-free withdrawals from traditional or Roth IRAs, deduction for student loan interest, and exclusion from income of certain savings bond interest. These benefits are explained in Publication 970, Tax Benefits for Higher Education.

### Foreign service representation expenses.

If you are an employee of the U.S. Foreign Service and your position requires you to establish and maintain favorable relations in foreign countries, you may receive a nontaxable allowance for representation expenses. If your expenses are more than the allowance you receive, you can deduct the excess expenses as an itemized deduction on Schedule A (Form 1040) if you meet one of the following conditions.

- 1) You have a certificate from the Secretary of State attesting that the expenses were incurred for the benefit of the United States, and would be reimbursable under appropriate legislation if the agency had sufficient funds for these reimbursements.
- 2) You do not have a certificate described in (1) because the expenses are specifically not reimbursable under State Department regulations. However, the expenses do qualify as ordinary and necessary business expenses in performing your official duties.



To deduct any expenses for travel, entertainment, and gifts, including those certified by the Secretary of State, you must meet the rules for recordkeeping and accounting to your employer. These rules are explained in Publication 463.

**Representation expenses.** These are expenses that further the interest of the United States abroad. They include certain entertainment, gifts, costs of official functions, and rental of ceremonial dress. They generally do not include costs of passenger vehicles (such as cars or aircraft), printing or engraving, membership fees, or amounts a principal representative must pay personally to cover the usual costs of operating and maintaining an official residence.

Chapters 300 and 400 of the *Standardized Regulations (Government Civilians, Foreign Area)* provide more detail on what expenses are allowable as representation expenses. These regulations are available at U.S. Embassies and consular offices. Publications 463 and 529, *Miscellaneous Deductions*, provide more detail on what expenses are allowable as ordinary and necessary business expenses.

**Impairment-related work expenses.** If you are an employee with a physical or mental disability, you can deduct attendant-care ser-

vices at your place of work and other expenses in connection with work that are necessary for you to be able to work. Attendant care includes a reader for a blind person and a helper for a person with a physical disability. These expenses are reported on Form 2106 or 2106-EZ and carried to Schedule A (Form 1040). They are not subject to the 2%-of-adjusted-gross-income limit on miscellaneous itemized deductions.

### Loss on conversion of U.S. dollars into foreign currency.

The conversion of U.S. dollars into foreign currency at an official rate of exchange that is not as favorable as the free market rate does **not** result in a deductible loss.

## Recordkeeping Rules

You must keep timely and adequate records of all your business expenses if you claim a deduction for business expenses that is greater than reimbursements you receive.

For example, you must keep records and supporting evidence to prove the following elements about deductions for travel expenses (including meals and lodging while away from home):

- 1) The amount of each separate expense for travel away from home, such as the cost of your transportation, lodging, or meals. You may total your incidental expenses if you list them in reasonable categories such as daily meals, gasoline and oil, and taxi fares,
- 2) The dates you left and returned for each trip away from home, and the number of days spent on business away from home,
- 3) The destination or area of your travel, described by the name of the city, town, or similar designation, and
- 4) The business reason for your travel or the business benefit gained or expected to be gained from your travel.

**How to record your expenses.** Records for proof of your expenses should be kept in an account book, diary, statement of expense, or similar record. They should be supported by other records, such as receipts or canceled checks, in sufficient detail to establish the elements for these expenses. You do not need to duplicate information in an account book or diary that is shown on a receipt as long as your records and receipts complement each other in an orderly manner.

**Your records must be timely.** Record the elements for the expense in your account book or other record at or near the time of the expense. A timely-kept record has more value than statements prepared later when generally there is a lack of accurate recall.

Each expense should be recorded separately in your records. However, some items can be totaled in reasonable categories. You can make one daily entry for categories such as taxi fares, telephone calls, meals while away from home, gas and oil, and other incidental costs of travel. You may record tips separately or with the cost of the service.



Documentary evidence generally is required to support all lodging expenses while traveling away from home. It is also required for any other expense of \$75 or more, except transportation

charges if the evidence is not readily available. Documentary evidence is a receipt, paid bill, or similar proof sufficient to support an expense. It ordinarily will be considered adequate if it shows the amount, date, place, and essential business character of the expense.



*A canceled check by itself does not prove a business cost. You must have other evidence to show that the check was used for a business purpose.*

**Confidential information.** You do not need to put confidential information relating to a deductible expense (such as the place, business purpose, or business relationship) in your account book, diary, or other record. However, you do have to record the information elsewhere at or near the time of the expense and have it available to fully prove that element of the expense.

## How To Report Business Expenses

As a U.S. Government employee, your reimbursements are generally paid under an accountable plan and are not included in your wages on your Form W-2. If your expenses are not more than the reimbursements, you do not need to show your expenses or reimbursements on your return.

However, if you do not account to your employer for a travel advance or if you do not return any excess advance within a reasonable period of time, the advance (or excess) will be included in your wages on your Form W-2. You must complete Form 2106 or 2106-EZ to deduct your expenses. Also, if your actual expenses are more than your reimbursements, you can complete Form 2106 or 2106-EZ to deduct your excess expenses. You must generally include all of your expenses and reimbursements on Form 2106 or 2106-EZ and carry your allowable expense to Schedule A (Form 1040). Your allowable expense is then generally subject to the 2%-of-adjusted-gross-income limit.

**Form 2106-EZ.** You may be able to use Form 2106-EZ instead of the more complex Form 2106 for reporting unreimbursed employee business expenses. You can use Form 2106-EZ if you meet both of the following conditions.

- You are not reimbursed by your employer for any expenses. (Amounts your employer included in your wages on your Form W-2 are not considered reimbursements.)
- If you claim car expenses, you use the standard mileage rate.



*If you are entitled to a reimbursement from your employer but you do not claim it, you cannot deduct the expenses to which that unclaimed reimbursement applies.*

## Other Deductible Expenses

In addition to deductible business expenses, you may be entitled to deduct certain other expenses.

## Moving Expenses

If you changed job locations or started a new job, you may be able to deduct the reasonable expenses of moving yourself, your family, and your household goods and personal effects to your new home. However, you cannot deduct any expenses for which you receive a tax-free allowance as a U.S. Government employee.

**How to report moving expenses.** Moving expenses are deductible as an adjustment to gross income *only* on Form 1040 and you must meet the distance and time requirements discussed below. You must complete Form 3903 to figure your allowable moving expenses and then carry the total over to the appropriate line of Form 1040.

**Distance.** Your new main job location must be at least 50 miles farther from your former home than your old main job location was. If you did not have an old job location, your new job location must be at least 50 miles from your former home.

**Time.** If you are an employee, you must work full time for at least 39 weeks during the first 12 months after you arrive in the general area of your new job location.

**Closely related to the start of work.** The move must be connected, both in time and in place, with the start of work at the new location. In general, you must have incurred your moving expenses within one year from the time you first report to your new job or business.

A move generally is not considered reasonably related in place to the start of work if the distance from your new home to the new job location is more than the distance from your former home to the new job location. A move that does not meet this requirement may qualify if you can show, for example, that you must live at the new location as a condition of employment, or you will spend less time or money commuting from the new home to the new job.

**Deductible moving expenses.** Moving expenses that can be deducted include the reasonable costs of:

- 1) Moving household goods and personal effects (including packing, crating, in-transit storage, and insurance) of both you and members of your household, and
- 2) Transportation and lodging for yourself and members of your household for one trip from your former home to your new home (including costs of getting passports).



*The cost of your meals is not a deductible moving expense.*

The costs of moving household goods include the reasonable expenses of moving household goods and personal effects to and from storage. For a foreign move, the costs also include expenses of storing the goods and effects for part or all of the period that your new job location abroad continues to be your main job location.

**Expenses must be reasonable.** You can deduct only those expenses that are reasonable for the circumstances of your move. For

example, the costs of traveling from your former home to your new one should be by the shortest, most direct route available by conventional transportation.

**Members of your household.** A member of your household includes anyone who has both your former home and new home as his or her home. It does not include a tenant or employee unless you can claim that person as a dependent.

**Retirees.** You can deduct the costs of moving to the United States when you retire if both your former main job location and former home were outside the United States and its possessions. You do not have to meet the time requirement mentioned earlier. However, you must meet other requirements that are explained in Publication 521.

**Survivors.** You can deduct moving expenses for a move to the United States if you are the spouse or dependent of a person whose main job location at the time of death was outside the United States and its possessions. The move must begin within 6 months after the decedent's death. It must be from the decedent's former home outside the United States, and that home must also have been your home. You do not have to meet the time requirement mentioned earlier. However, you must meet other requirements that are explained in Publication 521.

**Reimbursements.** Except for certain tax-free allowances received by U.S. Government employees, you must include all reimbursements of, or payments for, nondeductible moving expenses in gross income for the year paid. You must also include in gross income all reimbursements paid to you under a non-accountable plan. Your employer should include these amounts in your wages on your Form W-2.

**Additional information.** For additional information about moving expenses, see Publication 521.

## Other Itemized Deductions

You may be able to claim other itemized deductions not connected to your employment.

**Contributions.** You can deduct contributions to qualified organizations created or organized in or under the laws of the United States or its possessions. You cannot deduct contributions you make directly to foreign charities (except for certain Canadian and Mexican organizations), churches, and governments. For more information, see Publication 526, *Charitable Contributions*.

**Real estate tax and home mortgage interest.** If you receive a tax-free housing allowance, your itemized deductions for real estate taxes and home mortgage interest are limited. You must reduce the amount of each deduction that would otherwise be allowable by the amount of each expense that is related to the tax-free allowance.

**Required statement.** If you receive a tax-free housing allowance and have real estate tax or home mortgage interest expenses, attach a statement to your tax return. The statement must contain all of the following information.

- 1) A list of each class of taxable income by class plus the amount.
- 2) A list of each item of tax-free housing allowance income plus the amount.
- 3) A list of each item of otherwise deductible expense plus the amount.
- 4) An explanation of how you figured the nondeductible part of your otherwise allowable expenses.
- 5) A statement that the other expenses on your tax return are not related to tax-free income.

**Example.** Adam is an IRS employee working overseas who receives a \$6,300 tax-free housing and utility allowance. During the year, Adam used the allowance, with other funds, to provide a home for himself. His expenses for this home totaled \$8,400 and consisted of principal (\$500), insurance (\$400), real estate taxes (\$1,400), home mortgage interest (\$4,000), and utility costs (\$2,100). Adam did not have any other expenses related to providing a home for himself.

Adam must reduce his deductions for home mortgage interest and real estate taxes. He figures a reasonable way to reduce them is to multiply them by a fraction: its numerator is \$6,300 (the total housing and utility allowance) and its denominator is \$8,400 (the total of all payments to which the housing and utility allowance applies). The result is  $\frac{3}{4}$ . Adam reduces his otherwise allowable mortgage interest deduction by \$3,000 (the \$4,000 home mortgage interest he paid  $\times \frac{3}{4}$ ) and his otherwise allowable real estate tax deduction by \$1,050 (the \$1,400 he paid  $\times \frac{3}{4}$ ). He can deduct \$1,000 of his mortgage interest (\$4,000 – \$3,000) and \$350 of his real estate taxes (\$1,400 – \$1,050) when he itemizes his deductions.

**Exception to the reduction.** If you receive a tax-free housing allowance as a member of the military or the clergy, this reduction does not apply. This means you can deduct all the real estate tax and home

mortgage interest expenses you are otherwise entitled to deduct.

## Foreign Taxes

If you pay or accrue taxes to a foreign government, you can generally use the amount to figure a credit against your U.S. income tax liability or an itemized deduction when figuring your taxable income.



**Do not include the foreign taxes paid or accrued as withheld income taxes in the Payments section of Form 1040.**

**Foreign tax credit.** If you choose to figure a credit against your U.S. tax liability for the foreign taxes, you must generally complete Form 1116 and attach it to your U.S. income tax return.

**Limit.** Your credit generally cannot be more than the part of your U.S. income tax liability that is for your taxable income from sources outside the United States. You cannot claim a credit for foreign taxes paid on amounts excluded from gross income under the foreign earned income or housing exclusions. If all your foreign income is exempt from U.S. tax, you will not be able to claim a foreign tax credit.

If the foreign taxes you paid or incurred during the year exceed the limit on your credit for the current year, you can carry back the unused foreign taxes as credits to the 2 preceding years and then carry forward any remaining unused foreign taxes to the 5 succeeding tax years.

**Exemption from limit.** You can elect to not be subject to the foreign tax limit if you meet all the following conditions.

- 1) Your only foreign income is passive income, such as interest, dividends, and royalties.
- 2) The total of all your foreign taxes is not more than \$300 (\$600 for joint tax returns).

- 3) The foreign income and taxes are reported to you on a payee statement, such as Form 1099-DIV, *Dividends and Distributions*, or 1099-INT, *Interest Income*.

If you make the election, you can claim a foreign tax credit without filing Form 1116. However, you cannot carry back or carry over any unused foreign tax to or from this year. See the instructions for the appropriate line in the *Tax and Credits* section of Form 1040.

**Deduction.** If you choose to deduct all foreign income taxes on your U.S. income tax return, itemize the deduction on Schedule A (Form 1040). You cannot deduct foreign taxes paid on income you exclude under the foreign earned income or housing exclusions.

**Example.** Dennis and Christina are married and live and work in Country X. Dennis works for the U.S. Government and Christina is employed by a private company. They pay income tax to Country X on Christina's income only.

Dennis and Christina file a joint tax return and exclude all of Christina's income. They cannot claim a foreign tax credit or take a deduction for the taxes paid to Country X.

**Deduction for other foreign taxes.** The deduction for foreign taxes other than foreign income taxes is not related to the foreign tax credit. You can take deductions for these miscellaneous foreign taxes and also claim the foreign tax credit for income taxes paid to a foreign country.


You can deduct real property taxes you pay that are imposed on you by a foreign country. You take this deduction on Schedule A (Form 1040). You cannot deduct other foreign taxes, such as personal property taxes, unless you incurred the expenses in a trade or business or in the production of income.

**More information.** The foreign tax credit and deduction, their limits, and carryback and carryover provisions are discussed in detail in Publication 514.

## How To Get More Information

You can order free publications and forms, ask tax questions, and get more 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 tax services.** To find out what services are available, get Publication 910, *Guide to Free Tax Services*. It contains a list of free tax publications and an index of tax topics. It also describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.


 **Personal computer.** With your personal computer and modem, you can access the IRS on the Internet at [www.irs.ustreas.gov](http://www.irs.ustreas.gov). While visiting our Web Site, you can select:

- *Frequently Asked Tax Questions* to find answers to questions you may have.
- *Fill-in Forms* to complete tax forms online.
- *Forms and Publications* to download forms and publications or search publications by topic or keyword.
- *Comments & Help* to e-mail us with comments about the site or with tax questions.
- *Digital Dispatch* and *IRS Local News Net* to receive our electronic newsletters on hot tax issues and news.

You can also reach us with your computer using any of the following.

- Telnet at [iris.irs.ustreas.gov](http://iris.irs.ustreas.gov)
- File Transfer Protocol at [ftp.irs.ustreas.gov](http://ftp.irs.ustreas.gov)
- Direct dial (by modem) **703-321-8020**

 **TaxFax Service.** Using the phone attached to your fax machine, you can receive forms, instructions, and tax information by calling **703-368-9694**. Follow the directions from the prompts. When you order forms, enter the catalog number for the form you need. The items you request will be faxed to you.


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


- *Ordering forms, instructions, and publications.* Call **1-800-829-3676** to order current and prior year forms, instructions, and publications.
- *Asking tax questions.* Call the IRS with your tax questions at **1-800-829-1040**.

- *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.


**Evaluating the quality of our telephone services.** To ensure that IRS representatives give accurate, courteous, and professional answers, we evaluate the quality of our telephone services in several ways.

- A second IRS representative sometimes monitors live telephone calls. That person only evaluates the IRS assistant and does not keep a record of any taxpayer's name or tax identification number.
- We sometimes record telephone calls to evaluate IRS assistants objectively. We hold these recordings no longer than one week and use them only to measure the quality of assistance.
- We value our customers' opinions. Throughout this year, we will be surveying our customers for their opinions on our service.

 **Walk-in.** You can pick up certain forms, instructions, and publications at many post offices, libraries, and IRS offices. Some libraries and IRS offices have an extensive collection of products available to print from a CD-ROM or photocopy from reproducible proofs.

 **Mail.** You can send your order for forms, instructions, and publications to the Distribution Center nearest to you and receive a response 7 to 15 workdays after your request is received. Find the address that applies to your part of the country.

- **Western part of U.S.:**  
Western Area Distribution Center  
Rancho Cordova, CA 95743-0001
- **Central part of U.S.:**  
Central Area Distribution Center  
P.O. Box 8903  
Bloomington, IL 61702-8903
- **Eastern part of U.S. and foreign addresses:**  
Eastern Area Distribution Center  
P.O. Box 85074  
Richmond, VA 23261-5074

 **CD-ROM.** You can order IRS Publication 1796, *Federal Tax Products on CD-ROM*, and obtain:

- Current tax forms, instructions, and publications.


- Prior-year tax forms, instructions, and publications.
- Popular tax forms which may be filled-in electronically, printed out for submission, and saved for recordkeeping.
- Internal Revenue Bulletins.

The CD-ROM can be purchased from National Technical Information Service (NTIS) for \$25.00 by calling 1-877-233-6767 or for \$18.00 on the Internet at [www.irs.ustreas.gov/cdorders](http://www.irs.ustreas.gov/cdorders). The first release is available in mid-December and the final release is available in late January.

## Outside the United States


During the filing period (January to mid-June), you can get the necessary federal income tax forms and publications from U.S. Embassies and consulates.

Also during the filing season, the IRS conducts an overseas taxpayer assistance program. To find out if IRS personnel will be in your area, you should contact the consular office at the nearest U.S. Embassy.

 **Phone.** You can call your nearest U.S. Embassy, consulate, or IRS office listed below to find out when and where assistance will be available. These IRS telephone numbers include the country and city codes required if you are outside the local dialing area. The Nassau number includes the U.S. area code.

Bonn, Germany	(49)	(228)	339-2119
London, England	(44)	(171)	408-8077
Mexico City, Mexico	(52)	(5)	209-9100 Ext. 3557
Nassau, Bahamas		(800)	829-1040 or (809) 759-5100
Paris, France	(33)	(1)	4312-2555 Ext. 1210
Rome, Italy	(39)	(6)	4674-2560
Singapore	(65)		476-9413
Tokyo, Japan	(81)	(3)	3224-5466

For questions of a technical nature or a specific account-related issue, call (787) 759-5100 (not toll free). If you received an IRS notice about your account that asked you to call the IRS, call (787) 759-6262 (not toll free).

 **Mail.** Special forms, instructions, and Publication 54 are combined in Package 1040-7 of the 1040 forms and instructions for U.S. citizens and residents living abroad. You can get the package and additional assistance by writing to:

Internal Revenue Service  
Assistant Commissioner (International)  
Attn: OP:IN:D:CS  
950 L'Enfant Plaza South, SW  
Washington, DC 20024

If you have a question about a return you have filed, write to the Internal Revenue Service Center where you filed your return.



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

## Tax Publications for Business Taxpayers

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- 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

### Employer's Guides

- 15 Employer's Tax Guide (Circular E)
- 15-A Employer's Supplemental Tax Guide
- 51 Agricultural Employer's Tax Guide (Circular A)
- 80 Federal Tax Guide For Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands (Circular SS)
- 179 Guía Contributiva Federal Para Patronos Puertorriqueños (Circular PR)
- 926 Household Employer's Tax Guide

### Specialized Publications

- 378 Fuel Tax Credits and Refunds

- 463 Travel, Entertainment, Gift, and Car Expenses
- 505 Tax Withholding and Estimated Tax
- 510 Excise Taxes for 1999
- 515 Withholding of Tax on Nonresident Aliens and Foreign Corporations
- 517 Social Security and Other Information for Members of the Clergy and Religious Workers
- 527 Residential Rental Property
- 533 Self-Employment Tax
- 534 Depreciating Property Placed in Service Before 1987
- 535 Business Expenses
- 536 Net Operating Losses
- 537 Installment Sales
- 538 Accounting Periods and Methods
- 541 Partnerships
- 542 Corporations
- 544 Sales and Other Dispositions of Assets
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- 556 Examination of Returns, Appeal Rights, and Claims for Refund
- 560 Retirement Plans for Small Business (SEP, SIMPLE, and Keogh Plans)
- 561 Determining the Value of Donated Property
- 583 Starting a Business and Keeping Records
- 587 Business Use of Your Home (Including Use by Day-Care Providers)
- 594 Understanding the Collection Process

- 597 Information on the United States-Canada Income Tax Treaty
- 598 Tax on Unrelated Business Income of Exempt Organizations
- 686 Certification for Reduced Tax Rates in Tax Treaty Countries
- 901 U.S. Tax Treaties
- 908 Bankruptcy Tax Guide
- 911 Direct Sellers
- 925 Passive Activity and At-Risk Rules
- 946 How To Depreciate Property
- 947 Practice Before the IRS and Power of Attorney
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Form Number and Title	Catalog Number	Form Number and Title	Catalog Number
W-2 Wage and Tax Statement	10134	1120S U.S. Income Tax Return for an S Corporation	11510
W-4 Employee's Withholding Allowance Certificate*	10220	Sch D Capital Gains and Losses and Built-In Gains	11516
940 Employer's Annual Federal Unemployment (FUTA) Tax Return*	11234	Sch K-1 Shareholder's Share of Income, Credits, Deductions, etc.	11520
940EZ Employer's Annual Federal Unemployment (FUTA) Tax Return*	10983	2106 Employee Business Expenses*	11700
941 Employer's Quarterly Federal Tax Return	17001	2106-EZ Unreimbursed Employee Business Expenses*	20604
1040 U.S. Individual Income Tax Return*	11320	2210 Underpayment of Estimated Tax by Individuals, Estates, and Trusts*	11744
Sch A & B Itemized Deductions & Interest and Ordinary Dividends*	11330	2441 Child and Dependent Care Expenses*	11862
Sch C Profit or Loss From Business*	11334	2848 Power of Attorney and Declaration of Representative*	11980
Sch C-EZ Net Profit From Business*	14374	3800 General Business Credit	12392
Sch D Capital Gains and Losses*	11338	3903 Moving Expenses*	12490
Sch E Supplemental Income and Loss*	11344	4562 Depreciation and Amortization*	12906
Sch F Profit or Loss From Farming*	11346	4797 Sales of Business Property*	13086
Sch H Household Employment Taxes*	12187	4868 Application for Automatic Extension of Time To File U.S. Individual Income Tax Return*	13141
Sch J Farm Income Averaging*	25513	5329 Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs*	13329
Sch R Credit for the Elderly or the Disabled*	11359	6252 Installment Sale Income*	13601
Sch SE Self-Employment Tax*	11358	8283 Noncash Charitable Contributions*	62299
1040-ES Estimated Tax for Individuals*	11340	8300 Report of Cash Payments Over \$10,000 Received in a Trade or Business*	62133
1040X Amended U.S. Individual Income Tax Return*	11360	8582 Passive Activity Loss Limitations*	63704
1065 U.S. Partnership Return of Income	11390	8606 Nondeductible IRAs*	63966
Sch D Capital Gains and Losses	11393	8822 Change of Address*	12081
Sch K-1 Partner's Share of Income, Credits, Deductions, etc.	11394	8829 Expenses for Business Use of Your Home*	13232
1120 U.S. Corporation Income Tax Return	11450		
1120-A U.S. Corporation Short-Form Income Tax Return	11456		