

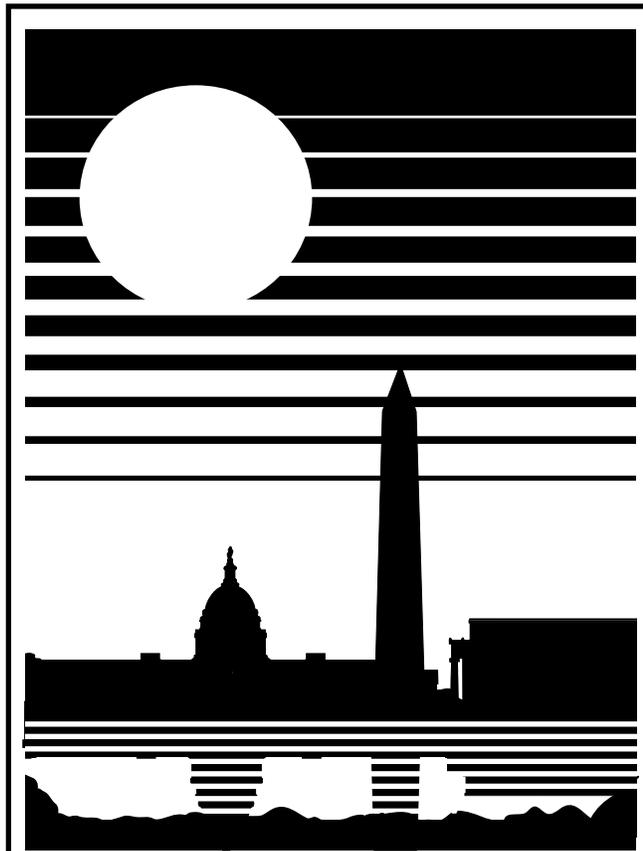


Department  
of the  
Treasury

Internal  
Revenue  
Service

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# Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business)



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## Introduction

If, in a 12-month period, you receive more than \$10,000 in cash from one buyer as a result of a transaction in your trade or business, you must report it to the Internal Revenue Service (IRS) on Form 8300, *Report of Cash Payments Over \$10,000 Received in a Trade or Business*.

This publication explains why, when, and where to report these cash payments. It also discusses the substantial penalties for not reporting them.

Some organizations do not have to file Form 8300, including financial institutions who must file Form 4789, *Currency Transaction Report*, and casinos who must file Form 8362, *Currency Transaction Report by Casinos*. They are not discussed in this publication.

This publication explains key issues and terms related to Form 8300. You should also read the instructions attached to the form. They explain what to enter on each line.

## Why Report These Payments?

Congress passed the Tax Reform Act of 1984 and the Anti-Drug Abuse Act of 1988. These Acts require you to report certain cash payments of over \$10,000.

Often smugglers and drug dealers use large cash payments to "launder" money from illegal activities. Laundering means converting "dirty" or illegally-gained money to "clean" money.

The government can often trace this laundered money through the payments you report. Your compliance with the law provides valuable information that can stop those who evade taxes and those who profit from the drug trade and other criminal activities.

## Who Must File Form 8300?

Generally, any person in a trade or business who receives more than \$10,000 in cash in a single transaction or in related transactions must file Form 8300.

For example, you may have to file Form 8300 if you are a dealer in jewelry, furniture, boats, aircraft, or automobiles; a pawnbroker; an attorney; a real estate broker; an insurance company; or a travel agency. Special rules for clerks of federal or state courts are discussed later under *Bail for certain criminal offenses*.

However, you do not have to file Form 8300 if the transaction is not related to your trade or business. For example, if you own a jewelry store and sell your personal automobile for more than \$10,000 in cash, you would not submit a Form 8300 for that transaction.

**Transaction defined.** A "transaction" occurs when:

- Goods, services, or property are sold.
- Property is rented.
- Cash is exchanged for other cash.
- A contribution is made to a trust or escrow account.

- A loan is made or repaid.
- Cash is converted to a negotiable instrument, such as a check or a bond.

**Person defined.** A “person” includes an individual, a company, a corporation, a partnership, an association, a trust, or an estate.

Exempt organizations, including employee plans, are also “persons.” But, exempt organizations do not have to file Form 8300 for a more-than-\$10,000 charitable cash contribution they receive since it is not received in the course of a trade or business.

**Foreign transactions.** You do not have to file Form 8300 if the entire transaction (including the receipt of cash) takes place outside of:

- The 50 states,
- The District of Columbia,
- Puerto Rico, or
- A possession or territory of the United States.

However, you must file Form 8300 if any part of the transaction (including the receipt of cash) occurs in Puerto Rico or a possession or territory of the United States and you are subject to the Internal Revenue Code.

**Bail for certain criminal offenses.** Any clerk of a Federal or state court who receives more than \$10,000 in cash as bail for an individual charged with any of the following criminal offenses must file Form 8300:

- 1) Any Federal offense involving a controlled substance,
- 2) Racketeering,
- 3) Money laundering, and
- 4) Any state offense substantially similar to (1), (2), or (3) above.

For more information about the rules that apply to court clerks, see Section 1.6050I-2 of the Income Tax Regulations.

## What Payments Must Be Reported?

You must file Form 8300 to report cash paid to you if it is:

- 1) Over \$10,000,
- 2) Received as:
  - a) One lump sum of over \$10,000,
  - b) Installment payments that cause the total cash received within one year of the initial payment to total more than \$10,000, or
  - c) Other previously unreportable payments that cause the total cash received within a 12-month period to total more than \$10,000,
- 3) Received in the course of your trade or business,
- 4) Received from the same buyer (or agent), and
- 5) Received in a single transaction or in related transactions (defined later).

## What Is Cash?

Cash is:

- 1) The coins and currency of the United States (and any other country), and
- 2) Cashier's checks, bank drafts, traveler's checks, and money orders you receive, if they have a face amount of **\$10,000 or less** and you receive them in:
  - a) A designated reporting transaction (defined later), or
  - b) Any transaction in which you know the payer is trying to avoid the reporting of the transaction on Form 8300.

**Note.** Cash may include a cashier's check even if it is called a “treasurer's check” or “bank check.”

Cash does not include a check drawn on an individual's personal account.

A cashier's check, bank draft, traveler's check, or money order with a face amount of **more than \$10,000** is not treated as cash. (These items are not defined as cash and you do not have to file Form 8300 when you receive them because, if they were bought with currency, the bank or other financial institution that issued them must file a report on Form 4789.)

**Example 1.** You are a coin dealer. Bob Green buys gold coins from you for \$13,200. He pays for them with \$6,200 in U.S. currency and a cashier's check having a face amount of \$7,000. The cashier's check is treated as cash. You have received more than \$10,000 cash and must file Form 8300 for this transaction.

**Example 2.** You are a retail jeweler. Mary North buys an item of jewelry from you for \$12,000. She pays for it with a personal check payable to you in the amount of \$9,600 and traveler's checks totaling \$2,400. Because the personal check is not treated as cash, you have not received more than \$10,000 cash in the transaction. You do not have to file Form 8300.

**Example 3.** You are a boat dealer. Emily Jones buys a boat from you for \$16,500. She pays for it with a cashier's check payable to you in the amount of \$16,500. The cashier's check is not treated as cash because its face amount is more than \$10,000. You do not have to file Form 8300 for this transaction.

## Designated Reporting Transaction

A designated reporting transaction is the retail sale of any of the following:

- 1) A consumer durable, such as an automobile or boat. A consumer durable is property, other than land or buildings, that:
  - a) Is suitable for personal use,
  - b) Can reasonably be expected to last at least one year under ordinary use,

- c) Has a sales price of more than \$10,000, and
- d) Can be seen or touched (tangible property).

For example, a \$20,000 car is a consumer durable, but a \$20,000 dump truck or factory machine is not. The car is a consumer durable even if you sell it to a buyer who will use it in a business.

- 2) A collectible (a work of art, rug, antique, metal, gem, stamp, or coin).
- 3) Travel or entertainment, if the total sales price of all items sold for the same trip or entertainment event in one transaction (or related transactions) is more than \$10,000.

To figure the total sales price of all items sold for a trip or entertainment event, you include the sales price of items such as airfare, hotel rooms, and admission tickets.

**Example.** You are a travel agent. Ed Johnson asks you to charter a passenger airplane to take a group to a sports event in another city. He also asks you to book hotel rooms and admission tickets for the group. In payment, he gives you two money orders, each for \$6,000. You have received more than \$10,000 cash in this designated reporting transaction. You must file Form 8300.

**Retail sale.** The term “retail sale” means any sale made in the course of a trade or business that consists mainly of making sales to ultimate consumers.

Thus, if your business consists mainly of making sales to ultimate consumers, all sales you make in the course of that business are retail sales. This includes any sales of items that will be resold.

**Broker or intermediary.** A designated reporting transaction includes the retail sale of items (1), (2), or (3) of the preceding list, even if the funds are received by a broker or other intermediary, rather than directly by the seller.

## Exceptions to Definition of Cash

A cashier's check, bank draft, traveler's check, or money order you received in a designated reporting transaction is not treated as cash if one of the following exceptions applies.

**Exception for certain bank loans.** A cashier's check, bank draft, traveler's check, or money order is not treated as cash if it is the proceeds from a bank loan. As proof that it is from a bank loan, you may rely on a copy of the loan document, a written statement or lien instruction from the bank, or similar proof.

**Example.** You are a car dealer. Mandy White buys a new car from you for \$11,500. She pays you with \$2,000 of U.S. currency and a cashier's check for \$9,500 payable to you and her. You can tell that the cashier's check is the proceeds of a bank loan because it includes instructions to you to have a lien put on the car as security for the loan. For this reason, the cashier's check is not treated as cash. You do not have to file Form 8300 for the transaction.

**Exception for certain installment sales.** A cashier's check, bank draft, traveler's check, or money order is not treated as cash if it is received in payment on a promissory note or an installment sales contract (including a lease that is considered a sale for federal tax purposes). However, this exception applies only if:

- 1) You use similar notes or contracts in other sales to ultimate consumers in the ordinary course of your trade or business, and
- 2) The total payments for the sale that you receive on or before the 60th day after the sale are 50 % or less of the purchase price.

**Exception for certain down payment plans.** A cashier's check, bank draft, traveler's check, or money order is not treated as cash if you received it in payment for a consumer durable or collectible, and all three of the following statements are true.

- 1) You receive it under a payment plan requiring:
  - a) One or more down payments, and
  - b) Payment of the rest of the purchase price by the date of sale.
- 2) You receive it more than 60 days before the date of sale.
- 3) You use payment plans with the same or substantially similar terms when selling to ultimate consumers in the ordinary course of your trade or business.

**Exception for travel and entertainment.** A cashier's check, bank draft, traveler's check, or money order received for travel or entertainment is not treated as cash if all three of the following statements are true.

- 1) You receive it under a payment plan requiring:
  - a) One or more down payments, and
  - b) Payment of the rest of the purchase price by the earliest date that any travel or entertainment item (such as airfare) is furnished for the trip or entertainment event.
- 2) You receive it more than 60 days before the date on which the final payment is due.
- 3) You use payment plans with the same or substantially similar terms when selling to ultimate consumers in the ordinary course of your trade or business.

## Taxpayer Identification Number (TIN)

You must furnish the correct TIN of the person or persons from whom you receive the cash. If the transaction is conducted on the behalf of another person or persons, you must furnish the TIN of that person or persons. If you do not know a person's TIN, you

have to ask for it. You may be subject to penalties for an incorrect or missing TIN.

There are three types of TINs.

- 1) The TIN for an individual, including a sole proprietor, is the individual's social security number (SSN).
- 2) The TIN for a nonresident alien individual who needs a TIN but is not eligible to get an SSN is an IRS individual taxpayer identification number (ITIN). An ITIN has nine digits, similar to an SSN.
- 3) The TIN for other persons, including corporations, partnerships, and estates, is the employer identification number.

**Exception.** A nonresident alien individual or a foreign organization does not have to have a TIN, and so you do not have to furnish a TIN for them, if all the following are true.

- 1) The individual or organization does not have income effectively connected with the conduct of a trade or business in the United States, or an office or place of business or fiscal or paying agent in the United States, at any time during the year.
- 2) The individual or organization does not file a Federal tax return.
- 3) In the case of a nonresident alien individual, the individual has not chosen to file a joint federal income tax return with a spouse who is a U.S. citizen or resident.

## What Is A Related Transaction?

Any transactions between a buyer (or an agent of the buyer) and a seller that occur within a 24-hour period are related transactions. If you receive over \$10,000 in cash during two or more transactions with one buyer in a 24-hour period, you must treat the transactions as one transaction and report the payments on Form 8300.

For example, if you sell two products for \$6,000 each to the same customer in one day and the customer pays you in cash, these are related transactions. Because they total \$12,000 (more than \$10,000), you must file Form 8300.

**More than 24 hours between transactions.** Transactions are related even if they are more than 24 hours apart if you know, or have reason to know, that each is one of a series of connected transactions.

For example, you are a travel agent. A client pays you \$8,000 in cash for a trip. Two days later, the same client pays you \$3,000 more in cash to include another person on the trip. These are related transactions, and you must file Form 8300 to report them.

## What About Suspicious Transactions?

If you receive \$10,000 or less in cash, you may voluntarily file Form 8300 if the transaction appears to be suspicious.

A transaction is suspicious if it appears that a person is trying to cause you not to file

Form 8300 or is trying to cause you to file a false or incomplete Form 8300, or if there is a sign of possible illegal activity.

If you are suspicious, you are encouraged to call the local IRS Criminal Investigation Division as soon as possible. Or, you can call toll free 1-800-800-2877.

## When, Where, and What To File

The amount you receive and when you receive it determine when you must file. Generally, you must file Form 8300 within 15 days after receiving a payment. If the Form 8300 due date (the 15th or last day you can timely file the form) falls on a Saturday, Sunday, or holiday, it is delayed until the next day that is not a Saturday, Sunday, or holiday.

**More than one payment.** In some transactions, the buyer may arrange to pay you in cash installment payments. If the first payment is more than \$10,000, you must file Form 8300 within 15 days. If the first payment is not more than \$10,000, you must add the first payment and any later payments made within one year of the first payment. When the total cash payments are more than \$10,000, you must file Form 8300 within 15 days.

After you file Form 8300, you must start a new count of cash payments received from that buyer. If you receive more than \$10,000 in additional cash payments from that buyer within a 12-month period, you must file another Form 8300. You must file the form within 15 days of the payment that causes the additional payments to total more than \$10,000.

If you are already required to file Form 8300 and you receive additional payments within the 15 days before you must file, you can report all the payments on one form.

**Example.** On January 10, you receive a cash payment of \$11,000. You receive additional cash payments on the same transaction of \$4,000 on February 15, \$5,000 on March 20, and \$6,000 on May 12. By January 25, you must file a Form 8300 for the \$11,000 payment. By May 27, you must file an additional Form 8300 for the additional payments that total \$15,000.

**Where to file.** You can mail the form to the address given in the Form 8300 instructions, or you can hand carry it to your local IRS office.

**Required statement to buyer.** You must give a written statement to each person named on any Form 8300 you must file. The statement must show the name and address of your business, the name and phone number of a contact person, and the total amount of reportable cash you received from the person during the year. It must state that you are also reporting this information to the IRS.

You must send this statement to the buyer by January 31 of the year after the year in which you received the cash that caused you to file the form.



You must keep a copy of every Form 8300 you file for 5 years.

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## Examples

**Example 1.** Pat Brown is the sales manager for Small Town Cars. On July 1, 1997, Jane Smith buys a new car from Pat and pays \$18,000 in cash. Pat asks for identification from Jane to get the necessary information to complete Form 8300. A filled-in form is shown in this publication.

Pat must mail the form to the address shown in the form's instructions by July 16, 1997. He must also send a statement to Jane by January 31, 1998.

**Example 2.** Using the same facts given in Example 1, suppose Jane had arranged to make cash payments of \$6,000 each on July 1, August 1, and September 1. Pat would have to file a Form 8300 by August 16 because he would have received two cash payments within one year (July and August) that total over \$10,000. Pat would not have to report the remaining \$6,000 cash payment because it is not more than \$10,000. However, he could report it if he felt it was a suspicious transaction.

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## Penalties

There are **civil penalties** for failure to:

- File a correct Form 8300 by the date it is due, and
- Provide the required statement to those named in the Form 8300.

If you intentionally disregard the requirement to file a correct Form 8300 by the date it is due, the penalty is the larger of:

- 1) \$25,000, or
- 2) The amount of cash you received and were required to report (up to \$100,000).

There are **criminal penalties** for:

- Willful failure to file Form 8300,
- Willfully filing a false or fraudulent Form 8300,
- Stopping or trying to stop Form 8300 from being filed, and
- Setting up, helping to set up, or trying to set up a transaction in a way that would make it seem unnecessary to file Form 8300.

If you willfully fail to file Form 8300, you can be fined up to \$250,000 (\$500,000 for corporations) or sentenced to up to 5 years in prison, or both. These dollar amounts are based on Section 3571 of Title 18 of the U.S. Code.

The penalties for failure to file may also apply to any person (including a payer) who attempts to interfere with or prevent the seller (or business) from filing a correct Form 8300. This includes any attempt to structure the transaction in a way that would make it seem unnecessary to file Form 8300. Structuring means breaking up a large cash transaction into small cash transactions.

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## How To Get More Information



You can get help from the IRS in several ways.

**Free publications and forms.** To order free publications and forms, call 1-800-TAX-FORM (1-800-829-3676). You can also write to the IRS Forms Distribution Center nearest you. Check your income tax package for the address. Your local library or post office also may have the items you need.

For a list of free tax publications, order Publication 910, *Guide to Free Tax Services*. It also contains an index of tax topics and related publications and describes other free tax information services available from IRS, including tax education and assistance programs.

If you have access to a personal computer and modem, you also can get many forms and publications electronically. See *Quick and Easy Access To Tax Help and Forms* in your income tax package for details.

**Tax questions.** You can call the IRS with your tax questions. Check your income tax package or telephone book for the local number, or you can call 1-800-829-1040.

**TTY/TDD equipment.** If you have access to TTY/TDD equipment, you can call 1-800-829-4059 to ask tax questions or to order forms and publications. See your income tax package for the hours of operation.

# Report of Cash Payments Over \$10,000 Received in a Trade or Business

▶ See instructions for definition of cash.  
▶ Use this form for transactions occurring after July 31, 1997.  
Please type or print.

1 Check appropriate box(es) if: a  Amends prior report; b  Suspicious transaction.

### Part I Identity of Individual From Whom the Cash Was Received

2 If more than one individual is involved, check here and see instructions

3 Last name Smith	4 First name Jane	5 M.I. A	6 Taxpayer identification number 3:3:3 0:0 3:3:3:3
7 Address (number, street, and apt. or suite no.) 100 Main Street		8 Date of birth (see instructions) 1:0 0:6 1:9:5:9	M M D D Y Y Y Y
9 City Hometown	10 State P : A	11 ZIP code 10101	12 Country (if not U.S.)
13 Occupation, profession, or business Cosmetic Distributor			
14 Document used to verify identity: a Describe identification ▶ Driver's License			
b Issued by PA		c Number 333-00-3333	

### Part II Person on Whose Behalf This Transaction Was Conducted

15 If this transaction was conducted on behalf of more than one person, check here and see instructions

16 Individual's last name or Organization's name	17 First name	18 M.I.	19 Taxpayer identification number
20 Doing business as (DBA) name (see instructions)			Employer identification number
21 Address (number, street, and apt. or suite no.)		22 Occupation, profession, or business	
23 City	24 State	25 ZIP code	26 Country (if not U.S.)
27 Alien identification: a Describe identification ▶			
b Issued by		c Number	

### Part III Description of Transaction and Method of Payment

28 Date cash received M M D D Y Y Y Y 0:9 0:1 1:9:9:7	29 Total cash received \$ 18,000 .00	30 If cash was received in more than one payment, check here <input type="checkbox"/>	31 Total price if different from item 29 \$ .00
32 Amount of cash received (in U.S. dollar equivalent) (must equal item 29) (see instructions):			
a U.S. currency \$ 18,000 .00	(Amount in \$100 bills or higher \$ .00)		
b Foreign currency \$ .00	(Country ▶)		
c Cashier's check(s) \$ .00	} Issuer's name(s) and serial number(s) of the monetary instrument(s) ▶		
d Money order(s) \$ .00			
e Bank draft(s) \$ .00			
f Traveler's check(s) \$ .00			
33 Type of transaction	f <input type="checkbox"/> Debt obligations paid	34 Specific description of property or service shown in 33. (Give serial or registration number, address, docket number, etc.) ▶ Go - Fast 4 - door sedan serial no xx - ABCDEFG - 1234567	
a <input checked="" type="checkbox"/> Personal property purchased	g <input type="checkbox"/> Exchange of cash		
b <input type="checkbox"/> Real property purchased	h <input type="checkbox"/> Escrow or trust funds		
c <input type="checkbox"/> Personal services provided	i <input type="checkbox"/> Bail bond		
d <input type="checkbox"/> Business services provided	j <input type="checkbox"/> Other (specify) ▶		
e <input type="checkbox"/> Intangible property purchased			

### Part IV Business That Received Cash

35 Name of business that received cash Small Town Cars	36 Employer identification number 1:0 1:2:3:4:5:6:7		
37 Address (number, street, and apt. or suite no.) 5000 Industrial Avenue	Social security number		
38 City Hometown	39 State P : A	40 ZIP code 10101	41 Nature of your business Car Dealership

42 Under penalties of perjury, I declare that to the best of my knowledge the information I have furnished above is true, correct, and complete.

*Pat Brown*

Signature of authorized official

Sales Manager

Title of authorized official

43 Date of signature M M D D Y Y Y Y 0:9 0:1 1:9:9:7	44 Type or print name of contact person Pat Brown	45 Contact telephone number ( 999 ) 555 - 0555
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## Tax Publications for Individual Taxpayers

### 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 1997
- 553 Highlights of 1996 Tax Changes
- 595 Tax Highlights for Commercial Fishermen
- 910 Guide to Free Tax Services

### Specialized Publications

- 3 Armed Forces' Tax Guide
- 378 Fuel Tax Credits and Refunds
- 463 Travel, Entertainment, Gift, and Car Expenses
- 501 Exemptions, Standard Deduction, and Filing Information
- 502 Medical and Dental Expenses
- 503 Child and Dependent Care Expenses
- 504 Divorced or Separated Individuals
- 505 Tax Withholding and Estimated Tax
- 508 Educational Expenses
- 514 Foreign Tax Credit for Individuals
- 516 U.S. Government Civilian Employees Stationed Abroad
- 517 Social Security and Other Information for Members of the Clergy and Religious Workers
- 519 U.S. Tax Guide for Aliens
- 520 Scholarships and Fellowships
- 521 Moving Expenses
- 523 Selling Your Home
- 524 Credit for the Elderly or the Disabled
- 525 Taxable and Nontaxable Income
- 526 Charitable Contributions
- 527 Residential Rental Property
- 529 Miscellaneous Deductions

- 530 Tax Information for First-Time Homeowners
- 531 Reporting Tip Income
- 533 Self-Employment Tax
- 534 Depreciating Property Placed in Service Before 1987
- 537 Installment Sales
- 541 Partnerships
- 544 Sales and Other Dispositions of Assets
- 547 Casualties, Disasters, and Thefts (Business and Nonbusiness)
- 550 Investment Income and Expenses
- 551 Basis of Assets
- 552 Recordkeeping for Individuals
- 554 Older Americans' Tax Guide
- 555 Federal Tax Information on 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)
- 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 1997?
- 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
- 1542 Per Diem Rates
- 1544 Reporting Cash Payments of Over \$10,000
- 1546 How to use the Problem Resolution Program of the IRS

### 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

## Commonly Used Tax Forms

- 1040 U.S. Individual Income Tax Return
  - Sch A Itemized Deductions
  - Sch B Interest and Dividend Income
  - Sch C Profit or Loss From Business
  - Sch C-EZ Net Profit From Business
  - Sch D Capital Gains and Losses
  - Sch E Supplemental Income and Loss
  - Sch EIC Earned Income Credit
  - Sch F Profit or Loss From Farming
  - Sch H Household Employment Taxes
  - Sch R Credit for the Elderly or the Disabled
  - Sch SE Self-Employment Tax
- 1040EZ Income Tax Return for Single and Joint Filers With No Dependents
- 1040A U.S. Individual Income Tax Return
  - Sch 1 Interest and Dividend Income for Form 1040A Filers

- Sch 2 Child and Dependent Care Expenses for Form 1040A Filers
- Sch 3 Credit for the Elderly or the Disabled for Form 1040A Filers
- 1040-ES Estimated Tax for Individuals
- 1040X Amended U.S. Individual Income Tax Return
- 2106 Employee Business Expenses
- 2106-EZ Unreimbursed Employee Business Expenses
- 2119 Sale of Your Home
- 2210 Underpayment of Estimated Tax by Individuals, Estates and Trusts
- 2441 Child and Dependent Care Expenses
- 2848 Power of Attorney and Declaration of Representative
- 3903 Moving Expenses
- 4562 Depreciation and Amortization

- 4868 Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
- 4952 Investment Interest Expense Deduction
- 5329 Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts
- 6251 Alternative Minimum Tax—Individuals
- 8283 Noncash Charitable Contributions
- 8582 Passive Activity Loss Limitations
- 8606 Nondeductible IRAs (Contributions, Distributions, and Basis)
- 8822 Change of Address
- 8829 Expenses for Business Use of Your Home

## Tax Publications for Business Taxpayers

### 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 1997
- 553 Highlights of 1996 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 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 1997
- 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
- 551 Basis of Assets
- 556 Examination of Returns, Appeal Rights, and Claims for Refund
- 560 Retirement Plans for the Self-Employed
- 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
- 953 International Tax Information for Businesses
- 1544 Reporting Cash Payments of Over \$10,000
- 1546 How to use the Problem Resolution Program of the IRS

### Spanish Language Publications

- 1SP Derechos del Contribuyente
- 579SP Cómo Preparar la Declaración de Impuesto Federal
- 594SP Comprendiendo el Proceso de Cobro
- 850 English-Spanish Glossary of Words and Phrases Used in Publications Issued by the Internal Revenue Service

## Commonly Used Tax Forms

- W-2 Wage and Tax Statement
- W-4 Employee's Withholding Allowance Certificate
- 940 Employer's Annual Federal Unemployment (FUTA) Tax Return
- 940EZ Employer's Annual Federal Unemployment (FUTA) Tax Return
- 1040 U.S. Individual Income Tax Return
  - Sch A Itemized Deductions
  - Sch B Interest and Dividend Income
  - Sch C Profit or Loss From Business
  - Sch C-EZ Net Profit From Business
  - Sch D Capital Gains and Losses
  - Sch E Supplemental Income and Loss
  - Sch F Profit or Loss From Farming
  - Sch H Household Employment Taxes
  - Sch R Credit for the Elderly or the Disabled
  - Sch SE Self-Employment Tax
- 1040-ES Estimated Tax for Individuals
- 1040X Amended U.S. Individual Income Tax Return

- 1065 U.S. Partnership Return of Income
  - Sch D Capital Gains and Losses
  - Sch K-1 Partner's Share of Income, Credits, Deductions, etc.
- 1120 U.S. Corporation Income Tax Return
- 1120-A U.S. Corporation Short-Form Income Tax Return
- 1120S U.S. Income Tax Return for an S Corporation
  - Sch D Capital Gains and Losses and Built-In Gains
  - Sch K-1 Shareholder's Share of Income, Credits, Deductions, etc.
- 2106 Employee Business Expenses
- 2106-EZ Unreimbursed Employee Business Expenses
- 2210 Underpayment of Estimated Tax by Individuals, Estates, and Trusts
- 2441 Child and Dependent Care Expenses
- 2848 Power of Attorney and Declaration of Representative

- 3800 General Business Credit
- 3903 Moving Expenses
- 4562 Depreciation and Amortization
- 4797 Sales of Business Property
- 4868 Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
- 5329 Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts
- 6252 Installment Sale Income
- 8283 Noncash Charitable Contributions
- 8300 Report of Cash Payments Over \$10,000 Received in a Trade or Business
- 8582 Passive Activity Loss Limitations
- 8606 Nondeductible IRAs (Contributions, Distributions, and Basis)
- 8822 Change of Address
- 8829 Expenses for Business Use of Your Home

