Contents

| Part 1 The | e Income Tax Return | 1 |
|------------|---------------------------------------------|-----|
| Chapter 1 | Filing Information | 3 |
| Chapter 2 | Filing Status | 13 |
| Chapter 3 | Personal and Dependency Exemptions | 25 |
| Part 2 Inc | come and Assets | 41 |
| Chapter 4 | Wages, Salaries, and Other Earnings | 43 |
| Chapter 5 | Interest Income | 57 |
| Chapter 6 | Dividends and Other Corporate Distributions | 69 |
| Chapter 7 | Rental Income and Expenses | 77 |
| Chapter 8 | Retirement Plans, Pensions, and Annuities | 93 |
| Chapter 9 | Social Security and Equivalent Railroad | |
| | Retirement Benefits | 109 |
| Chapter 10 | Other Types of Income | 119 |
| Chapter 11 | Self-Employment Activities | 133 |
| Chapter 12 | Basis of Property | 155 |
| Chapter 13 | Sale of Property | 165 |
| Chapter 14 | Sale of Home | 183 |
| Chapter 15 | IRA and HSA Contributions | 193 |
| Chapter 16 | Education-Related Adjustments | 203 |
| Chapter 17 | Business-Related Adjustments | 211 |
| Chapter 18 | Alimony | 223 |
| Part 3 De | ductions and Credits | 231 |
| Chapter 19 | Standard and Itemized Deductions | 233 |
| Chapter 20 | Medical and Dental Expenses | 239 |
| Chapter 21 | Tax Payments | 249 |
| Chapter 22 | Interest Payments | 257 |
| Chapter 23 | Charitable Contributions | 269 |
| Chapter 24 | Nonbusiness Casualty and Theft Losses | 283 |
| Chapter 25 | Miscellaneous Itemized Deductions | 295 |
| Chapter 26 | Employee Business Expenses | 305 |
| Chapter 27 | Earned Income Credit | 323 |

| Chapter | | Child and Dependent Care Credit | 341 |
|-----------------------------|-----|----------------------------------------------|-----|
| Chapter | | Child Tax Credit | 349 |
| Chapter | | Education Credits | 355 |
| Chapter | 31 | Other Tax Credits | 363 |
| Part 4 | Otł | ner Taxes | 377 |
| Chapter | 32 | Figuring the Regular Tax | 379 |
| Chapter | 33 | The Alternative Minimum Tax | 389 |
| Chapter | 34 | The Kiddie Tax | 399 |
| Chapter | 35 | Other Taxes | 409 |
| Part 5 | Coı | npletion of the Filing Process | 423 |
| Chapter | 36 | Tax Payments and Refund Options | 425 |
| Chapter | 37 | Completing and Filing the Return | 439 |
| Part 6 | Pra | ctices and Procedures | 449 |
| Chapter | 38 | Preparer Responsibilities and Penalties | 451 |
| Part 7 | Eth | ics and Circular 230 | 463 |
| Chapter | 39 | Rules Governing Authority to Practice before | |
| | | the IRS | 465 |
| Chapter | 40 | Duties and Restrictions Relating to Practice | |
| _ | | before the IRS | 471 |
| Chapter | 41 | Sanctions for Violating Circular 230 | 483 |
| Answers to Review Questions | | 493 | |
| Appendix: IRS Resources | | | 537 |
| Index | | 539 | |