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1984 Mini-Guide to Individual Federal Income Tax Forms

American Institute of Certified Public Accountants (AICPA)

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MILLIONS OF TAXPAYERS can use one of the two short forms (1040A or 1040EZ) to satisfy their federal income tax. But if you are among the millions more who file the long form (1040) you may require additional forms to complete your individual tax return. If you are a two-paycheck family, have child care expenses or earn money from business or investments, you'll need additional forms.

The IRS publishes hundreds of different forms and expects you to attach them to your tax return. Otherwise, you could pay too much tax or risk a penalty for failing to report income properly.

Sometimes you don't realize which forms you need until the last

minute when they may be hard to find at your local IRS office. This handy guide can help you plan ahead. For more help with your taxes, see your Certified Public Accountant.

4798 Carryover of Pre-1970 Capital Losses
 Department of the Treasury
 Internal Revenue Service
 Form 4798-1084
 1084
 Instructions: 1. Attach to Form 1040, Part II, line 13. 2. Married Taxpayers Filing Separately: If you are a married taxpayer filing separately, you must file this form with Form 1040, Part II, line 13. 3. If you are a married taxpayer filing jointly, you must file this form with Form 1040, Part II, line 13. 4. If you are a single taxpayer, you must file this form with Form 1040, Part II, line 13. 5. If you are a head of household, you must file this form with Form 1040, Part II, line 13. 6. If you are a widow or widower, you must file this form with Form 1040, Part II, line 13. 7. If you are a dependent, you must file this form with Form 1040, Part II, line 13. 8. If you are a partner in a partnership, you must file this form with Form 1040, Part II, line 13. 9. If you are a beneficiary of an estate, you must file this form with Form 1040, Part II, line 13. 10. If you are a trustee of a trust, you must file this form with Form 1040, Part II, line 13. 11. If you are a fiduciary, you must file this form with Form 1040, Part II, line 13. 12. If you are a decedent's estate, you must file this form with Form 1040, Part II, line 13. 13. If you are a transferee of an estate, you must file this form with Form 1040, Part II, line 13. 14. If you are a transferee of a trust, you must file this form with Form 1040, Part II, line 13. 15. If you are a transferee of a partnership, you must file this form with Form 1040, Part II, line 13. 16. If you are a transferee of an estate, trust, partnership, or other entity, you must file this form with Form 1040, Part II, line 13. 17. If you are a transferee of an estate, trust, partnership, or other entity, you must file this form with Form 1040, Part II, line 13. 18. If you are a transferee of an estate, trust, partnership, or other entity, you must file this form with Form 1040, Part II, line 13. 19. If you are a transferee of an estate, trust, partnership, or other entity, you must file this form with Form 1040, Part II, line 13. 20. If you are a transferee of an estate, trust, partnership, or other entity, you must file this form with Form 1040, Part II, line 13.

2106 Employee Business Expenses
 Department of the Treasury
 Internal Revenue Service
 Form 2106-1084
 1084
2441 Credit for Child and Dependent Care Expenses
 Department of the Treasury
 Internal Revenue Service
 Form 2441-1084
 1084
4562 Depreciation and Amortization
 Department of the Treasury
 Internal Revenue Service
 Form 4562-1084
 1084
3903 Moving Expense Adjustment
 Department of the Treasury
 Internal Revenue Service
 Form 3903-1084
 1084
5695 Residential Energy Credit
 Department of the Treasury
 Internal Revenue Service
 Form 5695-1084
 1084

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The 1984 Mini-Guide to Individual Federal Income Tax Forms

1984 Form 1040A US Individual Income Tax Return
 Step 1 Use the IRS marking label. If you don't have one, print or type.

1040 U.S. Individual Income Tax Return 1984
 Department of the Treasury
 Internal Revenue Service
 Form 1040-1084
 1084

Schedule B—Interest and Dividend Income 08
 Department of the Treasury
 Internal Revenue Service
 Form 1041-1084
 1084

1040-ES Estimated Tax for Individuals
 Department of the Treasury
 Internal Revenue Service
 Form 1040-ES-1084
 1084

1040X Amended U.S. Individual Income Tax Return
 Department of the Treasury
 Internal Revenue Service
 Form 1040X-1084
 1084

4684 Casualties and Thefts
 Department of the Treasury
 Internal Revenue Service
 Form 4684-1084
 1084

SCHEDULE C Profit or (Loss) From Business or Profession (Sole Proprietorship)
 Department of the Treasury
 Internal Revenue Service
 Form 1041-1084
 1084

SCHEDULE E Supplemental Income Schedule
 Department of the Treasury
 Internal Revenue Service
 Form 1041-1084
 1084

SCHEDULE F Supplemental Schedule of Gains and Losses
 Department of the Treasury
 Internal Revenue Service
 Form 1041-1084
 1084

The Three Basic Tax Forms:

FORM 1040—The long form.

FORM 1040A—The short form. Use if you have no deductions to itemize.

FORM 1040EZ—The short, short form. Use if single without dependents.

You May Need One or More of These

FORM 1040C—Use if an alien intending to leave the U.S.

FORM 1040-ES—To pay estimated tax on income not subject to withholding.

FORM 1310—To obtain a refund on behalf of a deceased taxpayer.

FORM 1040X—To amend a previously filed tax return.

Supplemental Forms: *The IRS provides hundreds of different forms to suit specific circumstances. Here are some commonly used forms.*

For Income Other Than Wages

SCHEDULE B—To report interest and dividends if more than \$400.

SCHEDULE E—To report supplemental income from rents, royalties, partnerships, S corporations, estates or trusts.

FORM 4070A—If you receive tips at work, use this to keep a daily record.

FORM 4137—Use this if you received tips subject to Social Security tax, but failed to report them to your employer.

FORM 5754—Use this if you received gambling winnings.

FORM 6252—If you sell real or personal property (and you are not a dealer) and receive a payment in a tax year after the year of the sale, use this to compute installment sale income.

For Gains or Losses to Income

SCHEDULE C—To determine amount of profit or loss from a business or profession.

SCHEDULE D—To report details of gain or loss from sales or exchanges of capital assets.

FORM 4797—To report certain gains and losses from sales, exchanges and involuntary conversions not reported on Schedule D.

FORM 4798—Use to calculate the capital loss limitation if pre-1970 losses are involved. Also, for any capital loss carryover from the current tax year to the following tax year.

FORM 4684—To figure gains or losses from casualty and theft.

SCHEDULE F—To calculate profit or loss from farming.

FORM 2119—Use this if you sold your house (whether or not you bought another one). Also if 55 or over and you elect to exclude gain on sale of principal residence.

For Deductions and Exemptions from Income

SCHEDULE A—To report itemized deductions.

SCHEDULE W—To compute deduction allowed for married working couples filing jointly.

FORM 2440—Use to find out how much disability income is excluded from income tax.

FORM 2120—If you and others contribute to the support of someone, use this multiple support declaration.

FORM 2106—To report the details of employee business and educational expenses.

FORM 3903—If you moved because of your work, use this to report deductions for travel, transportation, meals, lodging and certain costs of disposing of your former home and getting a replacement.

FORM 4562—Use if you claim depreciation and/or amortization on investment or business property.

FORM 4952—Use to calculate the deduction limitation for interest expenses on funds borrowed to purchase or carry property held for investment.

For Calculating Tax

SCHEDULE G—If you use the income-averaging method.

FORM 6251—To report tax preference items and to figure your alternative minimum tax.

FORM 2210—To find out if you paid enough estimated tax and, if not, to compute the penalty for underpayment. Or, to see if you meet any exceptions to the penalty.

SCHEDULE SE—To calculate tax on self-employment income.

For Tax Credits

SCHEDULE R & RP—If 65 or over, use this to figure tax credit for the elderly. Also use if you are under 65 but have public retirement system income.

FORM 2441—If you have expenses for child and dependent care, use this to calculate your tax credit.

FORM 5695—To claim an energy tax credit.

FORM 6478—To calculate credit for alcohol used as fuel.

FORM 3468—To compute your business investment credit or business energy investment credit.

For More Time

FORM 4868—To apply for an automatic four-month extension to file your tax return.

FORM 2688—To apply for an additional extension of time for filing your tax return.