

Form 1040

Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return 2004

FLPD YR / MO

DLN

(99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2004, or other tax year beginning , 2004, ending , 20

OMB No. 1545-0074

Label

(See instructions on page 16.)

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Form fields for name, address, and social security numbers.

Important! You must enter your SSN(s) above.

Presidential Election Campaign (See page 16.)

Note. Checking "Yes" will not change your tax or reduce your refund. ELECT 1,2 Do you, or your spouse if filing a joint return, want \$3 to go to this fund?

Filing Status

Check only one box.

- MARS=1 Single, MARS=2 Married filing jointly, MARS=3 Married filing separately, MARS=4 Head of household, MARS=5 Qualifying widow(er), MARS=6 SPOUSE NOT FILING

Exemptions

- XFPT 6a Yourself, 6b Spouse, 6c Dependents

If more than four dependents, see page 18.

Table for dependents with columns for name, SSN, relationship, and child tax credit.

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Main income table with rows 7 through 22 for various income types and taxable amounts.

Adjusted Gross Income

Table for adjusted gross income with rows 23 through 36 for deductions and adjustments.

Tax and Credits

37 Amount from line 36 (adjusted gross income)

38a Check You were born before January 2, 1940, Blind. } Total boxes
 if: Spouse was born before January 2, 1940, Blind. } checked ▶ 38a

b If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 38b

39 Itemized deductions (from Schedule A) or your standard deduction (see left margin) MID

40 Subtract line 39 from line 37 DSI IE

41 If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33 39* SSNERR

42 Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0- TXST

43 Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972 E05200

44 Alternative minimum tax (see page 35). Attach Form 6251

45 Add lines 43 and 44 ▶

46 Foreign tax credit. Attach Form 1116 if required

47 Credit for child and dependent care expenses. Attach Form 2441

48 Credit for the elderly or the disabled. Attach Schedule R

49 Education credits. Attach Form 8863

50 Retirement savings contributions credit. Attach Form 8880

51 Child tax credit (see page 37)

52 Adoption credit. Attach Form 8839

53 Credits from: a Form 8396 b Form 8859

54 Other credits. Check applicable box(es): a Form 3800
 b Form 8801 c Specify

55 Add lines 46 through 54. These are your total credits

56 Subtract line 55 from line 45. If line 55 is more than line 45, enter -0- ▶

37		
38a	E04100	
	E04200	
	E04470	
39		
40	E04500	
41	E04600	
42	E04800	
	E05100	E05700 E05750
44	E09600	
45	E05800	
46	E07300	53a F8396 E07700
47	E07180	53b F8859 T07950
48	E07200	54a F3800 E07400
49	E07230	54b F8801 E07600
50	E07240	54c F8844 E07500
51	E07220	54c FNS E07900
52	E07250	54c F8884 E07980
53		54c other E08000
54		
55	E07100	
56	E08795	

Other Taxes

57 Self-employment tax. Attach Schedule SE

58 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required

60 Advance earned income credit payments from Form(s) W-2

61 Household employment taxes. Attach Schedule H

62 Add lines 56 through 61. This is your total tax 62 E09700 62 E10075 62 E10100 ▶

57	E09400	
58	E09800	
59	E09900	
60	E10000	
61	E10050	
62	E09200	

Payments

63 Federal income tax withheld from Forms W-2 and 1099

64 2004 estimated tax payments and amount applied from 2003 return

65a Earned income credit (EIC) EICERR

b Nontaxable combat pay election ▶ 65b E11055

66 Excess social security and tier 1 RRTA tax withheld (see page 54)

67 Additional child tax credit. Attach Form 8812

68 Amount paid with request for extension to file (see page 54)

69 Other payments from: a Form 2439 b Form 4136 c Form 8885

70 Add lines 63, 64, 65a, and 66 through 69. These are your total payments ▶

63	E10700	
64	E10900	
65a	E59660	E11000
66	E11200	69a F2439 E11400
67	E11070	69b F4136 E11300
68	E11100	69c F8885 E11500
69		
70	E10600	

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

71 If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid

72a Amount of line 71 you want refunded to you ▶

b Routing number ▶ c Type: Checking Savings

d Account number ** dir deposit DIRDEP

73 Amount of line 71 you want applied to your 2005 estimated tax ▶ 73 E12000

71	E11900 (-)	
72a	E12100	
73	E11900 ()	

Amount You Owe

74 Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 ▶

75 Estimated tax penalty (see page 55) 75 E12200

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? Yes. Complete the following. No

Designee's name AUTHCD Phone no. () Personal Identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See page 17. Keep a copy for your records.

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no. ()

Label (See page 18.)

Use the IRS label. Otherwise, please print or type.

Form fields for name, address, and social security numbers.

Form fields for OMB No. and social security numbers.

Important! You must enter your SSN(s) above.

Presidential Election Campaign (See page 18.)

Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund?

Filing status Check only one box.

MARS 1 Single, MARS 2 Married filing jointly, MARS 3 Married filing separately, MARS 4 Head of household, MARS 5 Qualifying widow(er) with dependent child.

Exemptions

6a Yourself, 6b Spouse, 6c Dependents

If more than six dependents, see page 20.

Table for dependents with columns for name, social security number, relationship, and tax credit.

Boxes checked on 6a and 6b, No. of children on 6c who lived with you, Add numbers on lines above.

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment.

Main income table with lines 7 through 21, including wages, interest, dividends, and adjustments.

Adjusted gross income

Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers (99) 2004

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the separate instructions.

• **Dependent Care Benefits**

• **Qualifying Person(s)**

• **Qualified Expenses**

Part I

Persons or organizations who provided the care

You must complete this part.

	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
1				
				E32700

(If you need more space, use the bottom of page 2.)

Did you receive dependent care benefits?

No → Complete only Part II below.

Yes → Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See **Schedule H** and its instructions for details.

Part II

Credit for child and dependent care expenses

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

	(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2004 for the person listed in column (a)
	First	Last		
			S056	E32750
	number of qualified persons - F2441		S057	E32775

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26. 3 E32800

4 Enter your **earned income**. See the instructions. 4 E32880

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4. 5 E32890

6 Enter the **smallest** of line 3, 4, or 5. 6 E33000

7 Enter the amount from Form 1040A, line 22. 7

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

AG2441

8 ×

9 Multiply line 6 by the decimal amount on line 8. If you paid 2003 expenses in 2004, see the instructions. current yr. - E33200
9 prior year - E33300

10 Enter the amount from Form 1040A, line 28. 10

11 **Credit for child and dependent care expenses.** Enter the smaller of line 9 or line 10 here and on Form 1040A, line 29. total credit - E33400
11

Part III**Dependent care benefits**

12	Enter the total amount of dependent care benefits you received for 2004. This amount should be shown in box 10 of your Form(s) W-2. Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12	E33420
13	Enter the amount forfeited, if any. See the instructions.	13	E33450
14	Subtract line 13 from line 12.	14	
15	Enter the total amount of qualified expenses incurred in 2004 for the care of the qualifying person(s).	15	E33460
16	Enter the smaller of line 14 or 15.	16	
17	Enter your earned income . See the instructions.	17	E32880
18	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17. 	18	E32890
19	Enter the smallest of line 16, 17, or 18.	19	
20	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 19 or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18). 	20	E32840
21	Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	21	E33480

To claim the child and dependent care credit, complete lines 22–26 below.

22	Enter \$3,000 (\$6,000 if two or more qualifying persons).	22	
23	Enter the amount from line 20.	23	E32840
24	Subtract line 23 from line 22. If zero or less, stop . You cannot take the credit. Exception. If you paid 2003 expenses in 2004, see the instructions for line 9.	24	
25	Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here.	25	
26	Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–11.	26	E32800

Part III
Figure your credit

10	If you checked (in Part I):	Enter:	
	Box 1, 2, 4, or 7	\$5,000	
	Box 3, 5, or 6	\$7,500	
	Box 8 or 9	\$3,750	10

Did you check box 2, 4, 5, 6, or 9 in Part I?

Yes —> You must complete line 11.

No —> Enter the amount from line 10 on line 12 and go to line 13.

11	If you checked (in Part I):		
	<ul style="list-style-type: none"> Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9, enter your taxable disability income. Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. 		
	TIP For more details on what to include on line 11, see the instructions.		11 E28200

12	If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10.	12	E28300
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13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2004.		
a	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see the instructions).	13a	E28350
b	Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see the instructions).	13b	E28375
c	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.	13c	E28400
14	Enter the amount from Form 1040A, line 22.	14	

15	If you checked (in Part I):	Enter:	
	Box 1 or 2	\$7,500	
	Box 3, 4, 5, 6, or 7	\$10,000	
	Box 8 or 9	\$5,000	15

16	Subtract line 15 from line 14. If zero or less, enter -0-.	16	E28500
17	Enter one-half of line 16.	17	E28600

18	Add lines 13c and 17.	18	E28700
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19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20.	19	E28800
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20	Multiply line 19 by 15% (.15).	20	
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21	Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.	21	
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22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21 here and on Form 1040A, line 30.	22	E28900
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Label
(See page 11.)
**Use the IRS
label.**
Otherwise,
please print
or type.

Presidential
Election
Campaign
(page 11)

L A B E L H E R E	Your first name and initial	Last name	
	FNMLN		
	If a joint return, spouse's first name and initial	Last name	
	SNMLN		MARS = 1 OR 2
Home address (number and street). If you have a P.O. box, see page 11.			Apt. no.
ADDRSS			
City, town or post office, state, and ZIP code. If you have a foreign address, see page 11.			
CITYST		N21 (ZIP CODE)	

Your social security number
S002

Spouse's social security number
S003

▲ Important! ▲
You **must** enter your
SSN(s) above.

You N14 = 1, 2Spouse
 Yes No Yes No

Note. Checking "Yes" will not change your tax or reduce your refund.
Do you, or your spouse if a joint return, want \$3 to go to this fund? **ELECT = 1, 2**

Income

**Attach
Form(s) W-2
here.**
Enclose, but
do not attach,
any payment.

Note. You
must check
Yes or No.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	E00200	
2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. tax exempt interest E00400	2	E00300	
3	Unemployment compensation and Alaska Permanent Fund dividends (see page 13).	E02600 3	E02300	
4	Add lines 1, 2, and 3. This is your adjusted gross income .	E02650 4	E00100	
5	Can your parents (or someone else) claim you on their return? Yes. Enter amount from <input type="checkbox"/> worksheet on back. No. If single, enter \$7,950. If married filing jointly, enter \$15,900. See back for explanation.	XFPT XFST N2,N3 XTOT 5	E04100 + E04600	
b D	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6	E04500 E04800	

**Payments
and tax**

7	Federal income tax withheld from box 2 of your Form(s) W-2.	SSNERR 7	E10700	
8a	Earned income credit (EIC).	EICERR E59660 E59525 8a	E11000	E11060
b	Nontaxable combat pay election.	8b E11055		
9	Add lines 7 and 8a. These are your total payments . F4868 payment E11100	9	E10600	
10	Tax. Use the amount on line 6 above to find your tax in the tax table on pages 24-32 of the booklet. Then, enter the tax from the table on this line.	TXST E05750 E05200 10	E05100 E05800 E08795 E09200	

Refund

Have it directly
deposited! See
page 18 and fill
in 11b, 11c,
and 11d.

11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund .	11a	E11900 (-)	
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings DIRDEP		
d	Account number	RAL		

**Amount
you owe**

12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe . For details on how to pay, see page 19.	12	E11900 (+)	
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**Third party
designee**

Do you want to allow another person to discuss this return with the IRS (see page 19)? Yes. Complete the following. No

Designee's name	AUTHCD	Phone no.	Personal identification number (PIN)
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**Sign
here**

Joint return?
See page 11.
Keep a copy
for your
records.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation OCCPRI	Daytime phone number ()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation OCCSEC	

**Paid
preparer's
use only**

Preparer's signature	PPREP	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	()	

Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see page 11.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2004. If you were born on January 1, 1940, you are considered to be age 65 at the end of 2004.
- You do not claim any dependents. For information on dependents, use TeleTax topic 354 (see page 6).
- Your taxable income (line 6) is less than \$100,000.
- You do not claim any adjustments to income. For information on adjustments to income, use TeleTax topics 451-458 (see page 6).
- The only tax credit you can claim is the earned income credit. For information on credits, use TeleTax topics 601-608 and 610 (see page 6).
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see page 12). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see page 13.
- You did not receive any advance earned income credit payments.
If you cannot use this form, use TeleTax topic 352 (see page 6).

Filling in your return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

For tips on how to avoid common mistakes, see page 20.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for dependents who checked "Yes" on line 5

(keep a copy for your records)

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, use TeleTax topic 354 (see page 6).

A. Amount, if any, from line 1 on front _____
+ 250.00 Enter total ▶ A. _____

B. Minimum standard deduction B. 800.00

C. Enter the **larger** of line A or line B here C. _____

D. Maximum standard deduction. If **single**, enter \$4,850; if **married filing jointly**, enter \$9,700 D. _____

E. Enter the **smaller** of line C or line D here. This is your standard deduction E. _____

F. Exemption amount. } F. _____

- If single, enter -0-.
- If married filing jointly and—
 - both you and your spouse can be claimed as dependents, enter -0-.
 - only one of you can be claimed as a dependent, enter \$3,100.

G. Add lines E and F. Enter the total here and on line 5 on the front . . . G. _____

If you checked "No" on line 5 because no one can claim you (or your spouse if married filing jointly) as a dependent, enter on line 5 the amount shown below that applies to you.

- Single, enter \$7,950. This is the total of your standard deduction (\$4,850) and your exemption (\$3,100).
- Married filing jointly, enter \$15,900. This is the total of your standard deduction (\$9,700), your exemption (\$3,100), and your spouse's exemption (\$3,100).

Mailing return

Mail your return by **April 15, 2005**. Use the envelope that came with your booklet. If you do not have that envelope or if you moved during the year, see the back cover for the address to use.

SCHEDULES A&B
(Form 1040)

Schedule A—Itemized Deductions
(Schedule B is on back)

OMB No. 1545-0074

2004

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.** ▶ **See instructions for Schedules A and B (Form 1040).**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see page A-2)	1	E17500		
	2 Enter amount from Form 1040, line 37 2				
	3 Multiply line 2 by 7.5% (.075)	3	E17750		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4	E17000
Taxes You Paid (See page A-2.)	5 State and local (check only one box): a <input type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes (see page A-2)	5	E18400		E18425 E18450 STATETX
	6 Real estate taxes (see page A-3)	6	E18500		
	7 Personal property taxes	7	E18800		
	8 Other taxes. List type and amount ▶	8	E18900		
	9 Add lines 5 through 8	9			
Interest You Paid (See page A-3.)	10 Home mortgage interest and points reported to you on Form 1098	10	E19400		
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-4 and show that person's name, identifying no., and address ▶	11	E19500		
	12 Points not reported to you on Form 1098. See page A-4 for special rules	12	E19530		
	13 Investment interest. Attach Form 4952 if required. (See page A-4.)	13	E19570		
14 Add lines 10 through 13	14				E19200
Gifts to Charity If you made a gift and got a benefit for it, see page A-4.	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15	E19800		
	16 Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500	16	E20100		
	17 Carryover from prior year	17	E20200		
	18 Add lines 15 through 17 CGDED	18			
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-5.)	19			E20500
Job Expenses and Most Other Miscellaneous Deductions (See page A-5.)	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶	20	E20550		
	21 Tax preparation fees	21	E20600		
	22 Other expenses—investment, safe deposit box, etc. List type and amount ▶	22	E20950		
	23 Add lines 20 through 22	23	E20400		
	24 Enter amount from Form 1040, line 37 24	24			
	25 Multiply line 24 by 2% (.02)	25	E20750		
26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26			E20800	
Other Miscellaneous Deductions	27 Other—from list on page A-6. List type and amount ▶ E20900, E21000, E21010	27			E21020
Total Itemized Deductions	28 Is Form 1040, line 37, over \$142,700 (over \$71,350 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited: Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 39. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter. E21040	28			E21060

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a

Note. If line 4 is over \$1,500, you must complete Part III.

Table with columns for line number and Amount. Row 1 is blank. Row 2 contains E21090. Row 3 contains E21100. Row 4 is blank.

Part II Ordinary Dividends

(See page B-2 and the instructions for Form 1040, line 9a.)

- 5 List name of payer

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a

Note. If line 6 is over \$1,500, you must complete Part III.

Table with columns for line number and Amount. Row 5 is blank. Row 6 contains E21150.

Part III Foreign Accounts and Trusts

(See page B-2.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2004, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1. SCHBFA
b If "Yes," enter the name of the foreign country BCNTRY
8 During 2004, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2 SCHBFT

Table with columns for Yes and No. Row 7a has shaded cells. Row 7b has shaded cells. Row 8 has shaded cells.

SCHEDULE C (Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

2004

Attachment Sequence No. 09

Department of the Treasury Internal Revenue Service

Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

Attach to Form 1040 or 1041. See Instructions for Schedule C (Form 1040).

Form header section containing fields for Name of proprietor, Social security number (SSN), Business name, Accounting method, and other identifying information.

Part I Income

Table for Part I Income with 7 rows and 3 columns. Includes descriptions for Gross receipts or sales, Returns and allowances, Cost of goods sold, Gross profit, and Gross income.

Part II Expenses. Enter expenses for business use of your home only on line 30.

Table for Part II Expenses with 31 rows and 3 columns. Includes descriptions for Advertising, Car and truck expenses, Depreciation, Pension and profit-sharing plans, and other business expenses.

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2004

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041. ▶ See Instructions for Schedule C (Form 1040).

Name of proprietor SXPRC3 SXVRF3 THIRD SCHEDULE C		Social security number (SSN)
A Principal business or profession, including product or service (see page C-2 of the instructions) CMSCH3 DPEXP3 DOMC3		B Enter code from names C-7, 8, & 9 NAIC3
C Business name. If no separate business name, leave blank. LLC3		D Employer ID number (EIN), if any EINC3
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ ACMEC3 MPRTC3		
G Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2004, check here FRSTC3 <input type="checkbox"/>		

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here STATM3 <input type="checkbox"/>	1	E93020	
2 Returns and allowances	2	E93030	
3 Subtract line 2 from line 1	3	E93040 +/-	
4 Cost of goods sold (from line 42 on page 2)	4	E93050	
5 Gross profit. Subtract line 4 from line 3.	5	E93060 +/-	
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	E93080 +/-	
7 Gross income. Add lines 5 and 6	7	E93010 +/-	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	E93110	19 Pension and profit-sharing plans	19	E93290
9 Car and truck expenses (see page C-3)	9	E93140	20 Rent or lease (see page C-5):		
10 Commissions and fees	10	E93160	a Vehicles, machinery, and equipment	20a	E93300
11 Contract labor (see page C-4)	11	E93165	b Other business property	20b	E93310
12 Depletion	12	E93170	21 Repairs and maintenance	21	E93320
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	E93190	22 Supplies (not included in Part III)	22	E93325
14 Employee benefit programs (other than on line 19)	14	E93200	23 Taxes and licenses	23	E93330
15 Insurance (other than health)	15	E93210	24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	E91340
a Mortgage (paid to banks, etc.)	16a	E93240	b Meals and entertainment		E93345
b Other	16b	E93250	c Enter nondeductible amount included on line 24b (see page C-5)		E93350
17 Legal and professional services	17	E93260	d Subtract line 24c from line 24b	24d	E93355
18 Office expense	18	E93280	25 Utilities	25	E93360
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28	E93100	26 Wages (less employment credits)	26	E93370
29 Tentative profit (loss). Subtract line 28 from line 7	29	E93435 +/-	27 Other expenses (from line 48 on page 2)	27	E93430
30 Expenses for business use of your home. Attach Form 8829	30	E93438			
31 Net profit or (loss). Subtract line 30 from line 29.	31	E93440 +/-			
• If a profit, enter on Form 1040 , line 12, and also on Schedule SE , line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.					
• If a loss, you must go to line 32.					
32 If you have a loss, check the box that describes your investment in this activity (see page C-6).					E93640 +/-
• If you checked 32a, enter the loss on Form 1040 , line 12, and also on Schedule SE , line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.				32a <input type="checkbox"/>	All investment is at risk.
• If you checked 32b, you must attach Form 6198 .				32b <input type="checkbox"/>	Some investment is not at risk.

**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Name of proprietor

SXPRC1, SXVRF1

Net Profit From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041. ▶ See instructions on back.

OMB No. 1545-0074

2004

Attachment
Sequence No. **09A**

Social security number (SSN)

Part I General Information FIRST SCHEDULE C - EZ CEZ1

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year. **INVLC1**
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

CMEC1

And You:

- Had no employees during the year.
- Are not required to file Form 4562, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-4 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter code from pages C-7, 8, & 9
▶ **NAIC1**

C Business name. If no separate business name, leave blank.

LLC1

D Employer ID number (EIN), if any
EINC1

E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

1 Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, on page C-3 and check here <input type="checkbox"/>		E91010	E91030
	STATM1	E91020	E91060
2 Total expenses (see instructions). If more than \$5,000, you must use Schedule C.	2	E91100	
3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on Form 1040, line 12 , and also on Schedule SE, line 2 . (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)	3	E91440	

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶/...../.....

5 Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:

a Business **b** Commuting **c** Other

6 Do you (or your spouse) have another vehicle available for personal use? Yes No

7 Was your vehicle available for personal use during off-duty hours? Yes No

8a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Instructions

You can use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship and you have met all the requirements listed in Schedule C-EZ, Part I.

Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

Line B

Enter the six-digit code that identifies your principal business or professional activity. See pages C-7 through C-9 of the Instructions for Schedule C for the list of codes.

Line D

You need an employer identification number (EIN) only if you had a qualified retirement plan or were required to file an employment, excise, estate, trust, or alcohol, tobacco, and firearms tax return. If you need an EIN, see the Instructions for Form SS-4. If you do not have an EIN, leave line D blank. Do not enter your SSN.

Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line 1

Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Forms 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1, attach a statement explaining the difference. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

Line 2

Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expense, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, the allowable percentage of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V, on pages C-3 through C-7. If you wish, you can use the optional worksheet below to record your expenses.

If you claim car or truck expenses, be sure to complete Schedule C-EZ, Part III.

Optional Worksheet for Line 2 (keep a copy for your records)

a Business meals and entertainment	a				
b Enter nondeductible amount included on line a (see the instructions for Schedule C, lines 24b and 24c, on page C-5)	b				
c Deductible business meals and entertainment. Subtract line b from line a	c				
d	d				
e	e				
f	f				
g	g				
h	h				
i	i				
j Total. Add lines c through i. Enter here and on line 2	j				

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Capital Gains and Losses

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2004

Attachment
Sequence No. **12**

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2					E21600 +/-
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)			E21550 +/-		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					E21620 +/-
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					E21775 +/-
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet on page D-6 of the instructions					(E21800)
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)					E22250 +/- E22260 +/-

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8					
9 Enter your long-term totals, if any, from Schedule D-1, line 9					E22300 +/-
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)			E22270 +/-		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824					E22320 +/-
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					E22365 +/-
13 Capital gain distributions. See page D-1 of the instructions					E22370
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet on page D-6 of the instructions					(E22390)
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back					E23250 +/- E23300

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below</p>	16	E23650+/-
<p>17 Are lines 15 and 16 both gains? E23660+/- <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-7 of the instructions. ▶</p>	18	E24518
<p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-8 of the instructions ▶</p>	19	E24515
<p>20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040. Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 42, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions. Do not complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, line 13, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } 	21	()
<p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p>22 Do you have qualified dividends on Form 1040, line 9b? <input type="checkbox"/> Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040. <input type="checkbox"/> No. Complete the rest of Form 1040.</p>		

SCHEDULE E
(Form 1040)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2004

Attachment Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1041. ▶ See instructions for Schedule E (Form 1040).

Name(s) shown on return

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). Report farm rental income or loss from Form 4835 on page 2, line 40.

1	List the type and location of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	Number of RENTALS N22		• 14 days or	A	PURP
B	Number of ROYALTIES N23		• 10% of the total days rented at fair rental value?	B	
C			(See page E-3.)	C	

Income:	Properties			Totals	
	A	B	C	(Add columns A, B, and C.)	
3 Rents received	3 RENT			3	E25350
4 Royalties received		4 ROYALTY		4	E25360
Expenses:					
5 Advertising	5				
6 Auto and travel (see page E-4)	6				
7 Cleaning and maintenance	7				
8 Commissions	8				
9 Insurance	9				
10 Legal and other professional fees	10				
11 Management fees	11				
12 Mortgage interest paid to banks, etc. (see page E-4)	12			12	E25370
13 Other interest	13		E25380		
14 Repairs	14				
15 Supplies	15				
16 Taxes	16				
17 Utilities	17				
18 Other (list) ▶	18				
19 Add lines 5 through 18	19 E25400	E25430		19	
20 Depreciation expense or depletion (see page E-4)	20 E25500	E25470		20	
21 Total expenses. Add lines 19 and 20	21				
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-4 to find out if you must file Form 6198.	22 E25700 +/-	E25800 +/-			
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-4 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2.	23 (E25820) () () ()	nondeductible rental loss suspended loss carryover	E25830 E25840		
24 Income. Add positive amounts shown on line 22. Do not include any losses	24			24	E25850
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25 (E25860)			25	
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2	26			26	E25870 +/-

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check column (e) on line 28 and attach Form 6198. See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? Yes No
If you answered "Yes," see page E-6 before completing this section.

SCHLOSS

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	Number of PARTNERSHIPS	N15			N17
B					
C	Number of S-CORPS	N16			N18
D					

Passive Income and Loss			Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1	
A PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B E25920	E25940	E25960	E26110	E25980	
C S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS	
D E26160	E26170	E26180	E26100	E26190	
29a Totals	E26210			E26225	
b Totals	E26205	E26215	E26220		
30	Add columns (g) and (j) of line 29a				30 E26200
31	Add columns (f), (h), and (i) of line 29b				31 (E26250)
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below.				32 E26270 +/-

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss			Nonpassive Income and Loss		
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1		
A					
B					
34a Totals	E26340		E26380		
b Totals	E26320	E26360			
35	Add columns (d) and (f) of line 34a				35 E26390
36	Add columns (c) and (e) of line 34b				36 (E26400)
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below				37 E26500 +/-

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-6)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
			E26600	E26650+/-	
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39 E27100 +/-

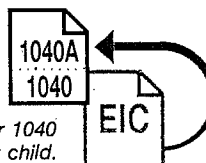
Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40 E27200 +/-
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17	41 E27300 +/-
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code N; and Schedule K-1 (Form 1041), line 14 (see page E-6)	42 E27315
43	Reconciliation for real estate professionals. If you were a real estate professional (see page E-1), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	43 E27320 +/-

EIC

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074

2004

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.

Name(s) shown on return

Your social security number

Before you begin: See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 65a and 65b, to make sure that (a) you can take the EIC and (b) you have a qualifying child.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information

Child 1

Child 2

	First name	Last name	First name	Last name
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.				
2 Child's SSN The child must have an SSN as defined on page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions unless the child was born and died in 2004. If your child was born and died in 2004 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.	NOTREQ			
3 Child's year of birth	Year <u>EICYB1</u>	<u>EYOB1</u>	Year <u>EICYB2</u>	<u>EYOB2</u>
	<i>If born after 1985, skip lines 4a and 4b; go to line 5.</i>		<i>If born after 1985, skip lines 4a and 4b; go to line 5.</i>	
4 If the child was born before 1986—	STDNT1		STDNT2	
a Was the child under age 24 at the end of 2004 and a student?	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	<i>Go to line 5.</i>	<i>Continue</i>	<i>Go to line 5.</i>	<i>Continue</i>
b Was the child permanently and totally disabled during any part of 2004?	<input type="checkbox"/> CHIND1 Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> CHIND2 Yes.	<input type="checkbox"/> No.
	<i>Continue</i>	The child is not a qualifying child.	<i>Continue</i>	The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	RELAT1		RELAT2	
6 Number of months child lived with you in the United States during 2004	NMNTH1		NMNTH2	
• If the child lived with you for more than half of 2004 but less than 7 months, enter "7." • If the child was born or died in 2004 and your home was the child's home for the entire time he or she was alive during 2004, enter "12."	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2004, (b) is claimed as your dependent on line 6c of Form 1040A or Form 1040, and (c) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 67 of Form 1040.



**SCHEDULE F
(Form 1040)**

Profit or Loss From Farming

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.

2004

Attachment
Sequence No. **14**

▶ See Instructions for Schedule F (Form 1040).

Name of proprietor SXPRF1 FIRST SCHEDULE F	Social security number (SSN)
A Principal product. Describe in one or two words your principal crop or activity for the current tax year. CMSCF1 NAIFX1	B Enter code from Part IV ▶ NAIF1
C Accounting method: (1) <input type="checkbox"/> Cash ACMEF1 = 1 (2) <input type="checkbox"/> Accrual ACMEF1 = 2 DOMF1 MPRTF1	D Employer ID number (EIN), if any EINF1
E Did you "materially participate" in the operation of this business during 2004? If "No," see page F-2 for limit on passive losses. <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1 Sales of livestock and other items you bought for resale	1	E96070		
2 Cost or other basis of livestock and other items reported on line 1	2	E96080		
3 Subtract line 2 from line 1	3	E96090 +/-		
4 Sales of livestock, produce, grains, and other products you raised	4	E96100		
5a Total cooperative distributions (Form(s) 1099-PATR)	5a	E96200	5b Taxable amount	5b E96210
6a Agricultural program payments (see page F-2)	6a	E96220	6b Taxable amount	6b E96230
7 Commodity Credit Corporation (CCC) loans (see page F-3):				
a CCC loans reported under election	7a	E96240	7c Taxable amount	7c E96250
b CCC loans forfeited	7b	E96260		
8 Crop insurance proceeds and certain disaster payments (see page F-3):				
a Amount received in 2004	8a	E96270	8b Taxable amount	8b E96280
c If election to defer to 2005 is attached, check here <input type="checkbox"/>	8c		8d Amount deferred from 2003	8d
9 Custom hire (machine work) income	9	E96290		
10 Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)	10	E96300 +/-		
11 Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51	11	E96310 +/-		

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12 Car and truck expenses (see page F-4—also attach Form 4562)	12	E96320		
13 Chemicals	13	E96330		
14 Conservation expenses (see page F-4)	14	E96340		
15 Custom hire (machine work)	15	E96350		
16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	E96360		
17 Employee benefit programs other than on line 25	17	E96370		
18 Feed purchased	18	E96375		
19 Fertilizers and lime	19	E96377		
20 Freight and trucking	20			
21 Gasoline, fuel, and oil	21	E96380		
22 Insurance (other than health)	22	E95390		
23 Interest:				
a Mortgage (paid to banks, etc.)	23a	E96400		
b Other	23b	E96410		
24 Labor hired (less employment credits)	24	E96415		
25 Pension and profit-sharing plans	25	E96440		
26 Rent or lease (see page F-5):				
a Vehicles, machinery, and equipment	26a			
b Other (land, animals, etc.)	26b			
27 Repairs and maintenance	27	E96420		
28 Seeds and plants purchased	28	E96430		
29 Storage and warehousing	29			
30 Supplies purchased	30	E96450		
31 Taxes	31	E96460		
32 Utilities	32			
33 Veterinary, breeding, and medicine	33			
34 Other expenses (specify):				
a	34a			
b	34b			
c	34c			
d	34d			
e	34e			
f	34f			

Total of all unmarked expenses		E96540	(36) E96660 +/-	
35 Total expenses. Add lines 12 through 34f	35	E96550		
36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1. If a loss, you must go on to line 37 (estates, trusts, and partnerships, see page F-6)	36	E96640 +/-		
37 If you have a loss, you must check the box that describes your investment in this activity (see page F-6). • If you checked 37a, enter the loss on Form 1040, line 18, and also on Schedule SE, line 1. • If you checked 37b, you must attach Form 6198.				37a <input type="checkbox"/> All investment is at risk. 37b <input type="checkbox"/> Some investment is not at risk.

ARSKF1

Part III Farm Income—Accrual Method (see page F-6)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during the year			38	E96100		
39a	Total cooperative distributions (Form(s) 1099-PATR)	39a	E96200	39b	Taxable amount	39b	E96210
40a	Agricultural program payments	40a	E96220	40b	Taxable amount	40b	E96230
41	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election			41a		41a	E96240
b	CCC loans forfeited	41b	E96260	41c	Taxable amount	41c	E96250
42	Crop insurance proceeds			42		42	E96280
43	Custom hire (machine work) income			43		43	E96290
44	Other income, including Federal and state gasoline or fuel tax credit or refund			44		44	E96300 +/-
45	Add amounts in the right column for lines 38 through 44.			45		45	E96600
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46					
47	Cost of livestock, produce, grains, and other products purchased during the year	47					
48	Add lines 46 and 47.	48					
49	Inventory of livestock, produce, grains, and other products at end of year	49					
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*.			50			
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11.			51		51	E96610 +/-

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

Part IV Principal Agricultural Activity Codes



File **Schedule C** (Form 1040), Profit or Loss From Business, or **Schedule C-EZ** (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

These codes for the Principal Agricultural Activity classify farms by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select one of the following codes and enter the six-digit number on page 1, line B.

Crop Production

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Animal aquaculture
- 112900 Other animal production

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)

**SCHEDULE F
(Form 1040)**

Profit or Loss From Farming

OMB No. 1545-0074

2004

Attachment
Sequence No. 14

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.

▶ See Instructions for Schedule F (Form 1040).

Name of proprietor SXPRF2	Social security number (SSN)	
SECOND SCHEDULE F		
A Principal product. Describe in one or two words your principal crop or activity for the current tax year. CMSCF2 NAIFX2	B Enter code from Part IV NAIF2	
C Accounting method: (1) <input type="checkbox"/> Cash ACMEF2 = 1 (2) <input type="checkbox"/> Accrual DOMF2 ACMEF2 = 2	D Employer ID number (EIN), if any MPRTF2 EINF2	
E Did you "materially participate" in the operation of this business during 2004? If "No," see page F-2 for limit on passive losses. <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1 Sales of livestock and other items you bought for resale	1	E97070		
2 Cost or other basis of livestock and other items reported on line 1	2	E97080		
3 Subtract line 2 from line 1				3 E97090 +/-
4 Sales of livestock, produce, grains, and other products you raised				4 E97100
5a Total cooperative distributions (Form(s) 1099-PATR)	5a	E97200	5b Taxable amount	5b E97210
6a Agricultural program payments (see page F-2)	6a	E97220	6b Taxable amount	6b E97230
7 Commodity Credit Corporation (CCC) loans (see page F-3):				
a CCC loans reported under election			7c Taxable amount	7a E97240
b CCC loans forfeited	7b	E97260		7c E97250
8 Crop insurance proceeds and certain disaster payments (see page F-3):				
a Amount received in 2004	8a	E97270	8b Taxable amount	8b E97280
c If election to defer to 2005 is attached, check here <input type="checkbox"/>			8d Amount deferred from 2003	8d
9 Custom hire (machine work) income				9 E97290
10 Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)				10 E97300 +/-
11 Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51				11 E97310 +/-

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12 Car and truck expenses (see page F-4—also attach Form 4562)	12	E97320	25 Pension and profit-sharing plans	25	E97440
13 Chemicals	13	E97330	26 Rent or lease (see page F-5):		
14 Conservation expenses (see page F-4)	14	E97340	a Vehicles, machinery, and equipment	26a	
15 Custom hire (machine work)	15	E97350	b Other (land, animals, etc.)	26b	
16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	E97360	27 Repairs and maintenance	27	E97420
17 Employee benefit programs other than on line 25	17	E97370	28 Seeds and plants purchased	28	E97430
18 Feed purchased	18	E97375	29 Storage and warehousing	29	
19 Fertilizers and lime	19	E97377	30 Supplies purchased	30	E97450
20 Freight and trucking	20		31 Taxes	31	E97460
21 Gasoline, fuel, and oil	21	E97380	32 Utilities	32	
22 Insurance (other than health)	22	E97390	33 Veterinary, breeding, and medicine	33	
23 Interest:			34 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	23a	E97400	a	34a	
b Other	23b	E97410	b	34b	
24 Labor hired (less employment credits)	24	E97415	c	34c	
			d	34d	
			e	34e	
			f	34f	

Total of all unmarked expenses E97540 (36)E97660 +/-

35 Total expenses. Add lines 12 through 34f	35	E97550		
36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1. If a loss, you must go on to line 37 (estates, trusts, and partnerships, see page F-6)	36	E97640 +/-		
37 If you have a loss, you must check the box that describes your investment in this activity (see page F-6):				
• If you checked 37a, enter the loss on Form 1040, line 18, and also on Schedule SE, line 1.			37a <input type="checkbox"/> All investment is at risk.	
• If you checked 37b, you must attach Form 6198.			37b <input type="checkbox"/> Some investment is not at risk.	

ARSKF2

Part III Farm Income—Accrual Method (see page F-6)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during the year	38	E97100	
39a	Total cooperative distributions (Form(s) 1099-PATR) 39a E97200 39b Taxable amount	39b	E97210	
40a	Agricultural program payments 40a E97220 40b Taxable amount	40b	E97230	
41	Commodity Credit Corporation (CCC) loans:			
a	CCC loans reported under election	41a	E97240	
b	CCC loans forfeited 41b E97260 41c Taxable amount	41c	E97250	
42	Crop insurance proceeds	42	E97280	
43	Custom hire (machine work) income	43	E97290	
44	Other Income, including Federal and state gasoline or fuel tax credit or refund	44	E97300 +/-	
45	Add amounts in the right column for lines 38 through 44	45	E97600	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46		
47	Cost of livestock, produce, grains, and other products purchased during the year	47		
48	Add lines 46 and 47.	48		
49	Inventory of livestock, produce, grains, and other products at end of year	49		
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*.	50		
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11. ▶	51	E97610 +/-	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

Part IV Principal Agricultural Activity Codes



File **Schedule C** (Form 1040), Profit or Loss From Business, or **Schedule C-EZ** (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

These codes for the Principal Agricultural Activity classify farms by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select one of the following codes and enter the six-digit number on page 1, line B.

Crop Production

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Animal aquaculture
- 112900 Other animal production

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)

**SCHEDULE F
(Form 1040)**

SCHF

Profit or Loss From Farming

OMB No. 1545-0074

2004

Attachment
Sequence No. 14

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.

▶ See Instructions for Schedule F (Form 1040).

Name of proprietor SEXPRF		Social security number (SSN)	
Principal product. Describe in one or two words your principal crop or activity for the current tax year. COMSCF		B Enter code from Part IV ▶ NAIF	
Accounting method: ACCMEF (1) <input type="checkbox"/> Cash ACMEF = 1 (2) <input type="checkbox"/> Accrual ACMEF = 2		D Employer ID number (EIN), if any EINF	
Did you "materially participate" in the operation of this business during 2004? If "No," see page F-2 for limit on passive losses. <input type="checkbox"/> Yes <input type="checkbox"/> No		MPARTF	

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1 Sales of livestock and other items you bought for resale	1	E95070		
2 Cost or other basis of livestock and other items reported on line 1	2	E95080		
3 Subtract line 2 from line 1	3	E95090 +/-		
4 Sales of livestock, produce, grains, and other products you raised	4	E95100		
5a Total cooperative distributions (Form(s) 1099-PATR)	5a	E95200	5b Taxable amount	5b E95210
6a Agricultural program payments (see page F-2)	6a	E95220	6b Taxable amount	6b E95230
7 Commodity Credit Corporation (CCC) loans (see page F-3):				
a CCC loans reported under election			7c Taxable amount	7c E95250
b CCC loans forfeited	7b	E95260		
8 Crop insurance proceeds and certain disaster payments (see page F-3):				
a Amount received in 2004	8a	E95270	8b Taxable amount	8b E95280
c If election to defer to 2005 is attached, check here ▶ <input type="checkbox"/>			8d Amount deferred from 2003	8d
9 Custom hire (machine work) income	9	E95290		
10 Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)	10	E95300 +/-		
11 Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51	11	E95310 +/-		

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12 Car and truck expenses (see page F-4—also attach Form 4562)	12	E95320	25 Pension and profit-sharing plans	25	E95440
13 Chemicals	13	E95330	26 Rent or lease (see page F-5):		
14 Conservation expenses (see page F-4)	14	E95340	a Vehicles, machinery, and equipment	26a	
15 Custom hire (machine work)	15	E95350	b Other (land, animals, etc.)	26b	
16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	E95360	27 Repairs and maintenance	27	E95420
17 Employee benefit programs other than on line 25	17	E95370	28 Seeds and plants purchased	28	E95430
18 Feed purchased	18	E95375	29 Storage and warehousing	29	
19 Fertilizers and lime	19	E95377	30 Supplies purchased	30	E95450
20 Freight and trucking	20		31 Taxes	31	E95460
21 Gasoline, fuel, and oil	21	E95380	32 Utilities	32	
22 Insurance (other than health)	22	E95390	33 Veterinary, breeding, and medicine	33	
23 Interest:			34 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	23a	E95400	a	34a	
b Other	23b	E95410	b	34b	
24 Labor hired (less employment credits)	24	E95415	c	34c	
			d	34d	
			e	34e	
			f	34f	

Total of all unmarked expenses E95540 (36)E95660 +/-		
35 Total expenses. Add lines 12 through 34f Nondeductible Loss (+) / Suspended Carryover (-) ▶	35	E95550
36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1. If a loss, you must go on to line 37 (estates, trusts, and partnerships, see page F-6)	36	E95640 +/-
37 If you have a loss, you must check the box that describes your investment in this activity (see page F-6). • If you checked 37a, enter the loss on Form 1040, line 18, and also on Schedule SE, line 1. • If you checked 37b, you must attach Form 6198.		37a <input type="checkbox"/> All investment is at risk. 37b <input type="checkbox"/> Some investment is not at risk.

ATRSKF

Part III Farm Income—Accrual Method (see page F-6)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during the year			38	E95100	
39a	Total cooperative distributions (Form(s) 1099-PATR)	39a	E95200	39b	E95210	
40a	Agricultural program payments	40a	E95220	40b	E95230	
41	Commodity Credit Corporation (CCC) loans:					
a	CCC loans reported under election			41a	E95240	
b	CCC loans forfeited	41b	E95260	41c	E95250	
42	Crop insurance proceeds			42	E95280	
43	Custom hire (machine work) income			43	E95290	
44	Other income, including Federal and state gasoline or fuel tax credit or refund			44	E95300 +/-	
45	Add amounts in the right column for lines 38 through 44.			45	E95600	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46				
47	Cost of livestock, produce, grains, and other products purchased during the year	47				
48	Add lines 46 and 47.	48				
49	Inventory of livestock, produce, grains, and other products at end of year	49				
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*.			50		
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11.			51	E95610 +/-	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

Part IV Principal Agricultural Activity Codes



File **Schedule C** (Form 1040), Profit or Loss From Business, or **Schedule C-EZ** (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

These codes for the Principal Agricultural Activity classify farms by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select one of the following codes and enter the six-digit number on page 1, line B.

Crop Production

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Animal aquaculture
- 112900 Other animal production

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)

**SCHEDULE H
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of employer

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ Attach to Form 1040, 1040NR, 1040-SS, or 1041.

▶ See separate instructions.

OMB No. 1545-0074

2004

Attachment
Sequence No. **44**

PRIMARY TAXPAYER

Social security number

Employer identification number

A Did you pay **any one** household employee cash wages of \$1,400 or more in 2004? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-3 before you answer this question.)

Yes. Skip lines B and C and go to line 1.

No. Go to line B.

B Did you withhold Federal income tax during 2004 for any household employee?

Yes. Skip line C and go to line 5.

No. Go to line C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2003 or 2004 to **all** household employees? (Do not count cash wages paid in 2003 or 2004 to your spouse, your child under age 21, or your parent.)

No. Stop. Do not file this schedule.

Yes. Skip lines 1-9 and go to line 10 on the back. (Calendar year taxpayers having no household employees in 2004 do not have to complete this form for 2004.)

Part I Social Security, Medicare, and Income Taxes

1	Total cash wages subject to social security taxes (see page H-3)	1	T27600		
2	Social security taxes. Multiply line 1 by 12.4% (.124)			2	S27610
3	Total cash wages subject to Medicare taxes (see page H-3)	3	T27620		
4	Medicare taxes. Multiply line 3 by 2.9% (.029)			4	S27630
5	Federal income tax withheld, if any			5	T27640
6	Total social security, Medicare, and income taxes (add lines 2, 4, and 5)			6	T27650
7	Advance earned income credit (EIC) payments, if any			7	T27660
8	Net taxes (subtract line 7 from line 6)			8	T27670

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2003 or 2004 to household employees? (Do not count cash wages paid in 2003 or 2004 to your spouse, your child under age 21, or your parent.)

No. Stop. Enter the amount from line 8 above on Form 1040, line 61. If you are not required to file Form 1040, see the line 9 instructions on page H-4.

Yes. Go to line 10 on the back.

Part II Federal Unemployment (FUTA) Tax

FUTA1

	Yes	No
10 Did you pay unemployment contributions to only one state? (If you paid contributions to New York State, check "No.")	10	
11 Did you pay all state unemployment contributions for 2004 by April 15, 2005? Fiscal year filers, see page H-4	11	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12	

Next: If you checked the "Yes" box on all the lines above, complete Section A.

If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

Section A

13 Name of the state where you paid unemployment contributions ▶		
14 State reporting number as shown on state unemployment tax return ▶		
15 Contributions paid to your state unemployment fund (see page H-4)	15	T27680
16 Total cash wages subject to FUTA tax (see page H-4)	16	T27700
17 FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26	17	T27740

Section B

18 Complete all columns below that apply (if you need more space, see page H-4):

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period		(e) State experience rate	(f) Multiply col. (c) by .054	(g) Multiply col. (c) by col. (e)	(h) Subtract col. (g) from col. (f). If zero or less, enter -0-	(i) Contributions paid to state unemployment fund
			From	To					
19 Totals								19	T27680

20 Add columns (h) and (i) of line 19	20	T27690
21 Total cash wages subject to FUTA tax (see the line 16 instructions on page H-4)	21	T27700
22 Multiply line 21 by 6.2% (.062)	22	S27710
23 Multiply line 21 by 5.4% (.054)	23	S27720
24 Enter the smaller of line 20 or line 23. (New York State employers must use the worksheet in the separate instructions and check here) <input type="checkbox"/>	24	S27730
25 FUTA tax. Subtract line 24 from line 22. Enter the result here and go to line 26	25	T27740

Part III Total Household Employment Taxes

26 Enter the amount from line 8	26	T27670
27 Add line 17 (or line 25) and line 26	27	S27750
28 Are you required to file Form 1040? <input type="checkbox"/> Yes. Stop. Enter the amount from line 27 above on Form 1040, line 61. Do not complete Part IV below. <input type="checkbox"/> No. You may have to complete Part IV. See page H-4 for details.		

Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page H-4.

Address (number and street) or P.O. box if mail is not delivered to street address _____ Apt., room, or suite no. _____

City, town or post office, state, and ZIP code _____

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Employer's signature _____

Date _____

**SCHEDULE H
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ Attach to Form 1040, 1040NR, 1040-SS, or 1041.

▶ See separate instructions.

OMB No. 1545-0074

2004

Attachment
Sequence No. **44**

Name of employer

SECOND TAXPAYER

Social security number

Employer identification number

A Did you pay **any one** household employee cash wages of \$1,400 or more in 2004? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-3 before you answer this question.)

- Yes.** Skip lines B and C and go to line 1.
- No.** Go to line B.

B Did you withhold Federal income tax during 2004 for any household employee?

- Yes.** Skip line C and go to line 5.
- No.** Go to line C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2003 or 2004 to **all** household employees? (Do not count cash wages paid in 2003 or 2004 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Do not file this schedule.
- Yes.** Skip lines 1-9 and go to line 10 on the back. (Calendar year taxpayers having no household employees in 2004 do not have to complete this form for 2004.)

Part I Social Security, Medicare, and Income Taxes

1	Total cash wages subject to social security taxes (see page H-3)	1	T27601		
2	Social security taxes. Multiply line 1 by 12.4% (.124)			2	S27611
3	Total cash wages subject to Medicare taxes (see page H-3)	3	T27621		
4	Medicare taxes. Multiply line 3 by 2.9% (.029)			4	S27631
5	Federal income tax withheld, if any			5	T27641
6	Total social security, Medicare, and income taxes (add lines 2, 4, and 5)			6	T27651
7	Advance earned income credit (EIC) payments, if any			7	T27661
8	Net taxes (subtract line 7 from line 6)			8	T27671

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2003 or 2004 to household employees? (Do not count cash wages paid in 2003 or 2004 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Enter the amount from line 8 above on Form 1040, line 61. If you are not required to file Form 1040, see the line 9 instructions on page H-4.
- Yes.** Go to line 10 on the back.

Part II Federal Unemployment (FUTA) Tax

FUTA2

	Yes	No
10 Did you pay unemployment contributions to only one state? (If you paid contributions to New York State, check "No.")	10	
11 Did you pay all state unemployment contributions for 2004 by April 15, 2005? Fiscal year filers, see page H-4	11	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12	

Next: If you checked the "Yes" box on all the lines above, complete Section A.

If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

Section A

13 Name of the state where you paid unemployment contributions ▶		
14 State reporting number as shown on state unemployment tax return ▶		
15 Contributions paid to your state unemployment fund (see page H-4)	15	T27681
16 Total cash wages subject to FUTA tax (see page H-4)	16	T27701
17 FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26	17	T27741

Section B

18 Complete all columns below that apply (if you need more space, see page H-4):

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period		(e) State experience rate	(f) Multiply col. (c) by .054	(g) Multiply col. (c) by col. (e)	(h) Subtract col. (g) from col. (f). If zero or less, enter -0-	(i) Contributions paid to state unemployment fund
			From	To					

19 Totals	19		T27681
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20 Add columns (h) and (i) of line 19	20	T27691	
21 Total cash wages subject to FUTA tax (see the line 16 instructions on page H-4)	21	T27701	
22 Multiply line 21 by 6.2% (.062)	22	S27711	
23 Multiply line 21 by 5.4% (.054)	23	S27721	
24 Enter the smaller of line 20 or line 23 (New York State employers must use the worksheet in the separate instructions and check here) <input type="checkbox"/>	24	S27731	
25 FUTA tax. Subtract line 24 from line 22. Enter the result here and go to line 26	25	T27741	

Part III Total Household Employment Taxes

26 Enter the amount from line 8	26	T27671	
27 Add line 17 (or line 25) and line 26	27	S27751	

- 28 Are you required to file Form 1040?
- Yes. Stop. Enter the amount from line 27 above on Form 1040, line 61. Do not complete Part IV below.
- No. You may have to complete Part IV. See page H-4 for details.

Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page H-4.

Address (number and street) or P.O. box if mail is not delivered to street address _____ Apt., room, or suite no. _____

City, town or post office, state, and ZIP code _____

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Employer's signature _____ Date _____

**SCHEDULE H
(Form 1040)**

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ Attach to Form 1040, 1040NR, 1040-SS, or 1041.

▶ See separate instructions.

OMB No. 1545-0074

2004

Attachment
Sequence No. 44

Department of the Treasury
Internal Revenue Service (99)

Name of employer

COMBINED TOTAL

Social security number

Employer identification number

A Did you pay any one household employee cash wages of \$1,400 or more in 2004? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-3 before you answer this question.)

- Yes.** Skip lines B and C and go to line 1.
- No.** Go to line B.

B Did you withhold Federal income tax during 2004 for any household employee?

- Yes.** Skip line C and go to line 5.
- No.** Go to line C.

C Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2003 or 2004 to all household employees? (Do not count cash wages paid in 2003 or 2004 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Do not file this schedule.
- Yes.** Skip lines 1-9 and go to line 10 on the back. (Calendar year taxpayers having no household employees in 2004 do not have to complete this form for 2004.)

Part 1 Social Security, Medicare, and Income Taxes

1	Total cash wages subject to social security taxes (see page H-3)	1	T27602		
2	Social security taxes. Multiply line 1 by 12.4% (.124)	2		S27612	
3	Total cash wages subject to Medicare taxes (see page H-3)	3	T27622		
4	Medicare taxes. Multiply line 3 by 2.9% (.029)	4		S27632	
5	Federal income tax withheld, if any	5		T27642	
6	Total social security, Medicare, and income taxes (add lines 2, 4, and 5)	6		T27652	
7	Advance earned income credit (EIC) payments, if any	7		T27662	
8	Net taxes (subtract line 7 from line 6)	8		T27672	

9 Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2003 or 2004 to household employees? (Do not count cash wages paid in 2003 or 2004 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Enter the amount from line 8 above on Form 1040, line 61. If you are not required to file Form 1040, see the line 9 instructions on page H-4.
- Yes.** Go to line 10 on the back.

Part II Federal Unemployment (FUTA) Tax

FUTA

		Yes	No
10	Did you pay unemployment contributions to only one state? (If you paid contributions to New York State, check "No.")		
11	Did you pay all state unemployment contributions for 2004 by April 15, 2005? Fiscal year filers, see page H-4		
12	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?		

Next: If you checked the "Yes" box on all the lines above, complete Section A.
If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

Section A

13	Name of the state where you paid unemployment contributions ▶		
14	State reporting number as shown on state unemployment tax return ▶		
15	Contributions paid to your state unemployment fund (see page H-4)	15	T27682
16	Total cash wages subject to FUTA tax (see page H-4)	16	T27702
17	FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26	17	T27742

Section B

18 Complete all columns below that apply (if you need more space, see page H-4):

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period		(e) State experience rate	(f) Multiply col. (c) by .054	(g) Multiply col. (c) by col. (e)	(h) Subtract col. (g) from col. (f). If zero or less, enter -0-	(i) Contributions paid to state unemployment fund
			From	To					

19	Totals	19	T27682
----	--------	----	--------

20	Add columns (h) and (i) of line 19	20	T27692
21	Total cash wages subject to FUTA tax (see the line 16 instructions on page H-4)	21	T27702
22	Multiply line 21 by 6.2% (.062)	22	S27712
23	Multiply line 21 by 5.4% (.054)	23	S27722
24	Enter the smaller of line 20 or line 23 (New York State employers must use the worksheet in the separate instructions and check here) <input type="checkbox"/>	24	S27732
25	FUTA tax. Subtract line 24 from line 22. Enter the result here and go to line 26	25	T27742

Part III Total Household Employment Taxes

26	Enter the amount from line 8	26	T27672
27	Add line 17 (or line 25) and line 26	27	S27752
28	Are you required to file Form 1040? <input type="checkbox"/> Yes. Stop. Enter the amount from line 27 above on Form 1040, line 61. Do not complete Part IV below. <input type="checkbox"/> No. You may have to complete Part IV. See page H-4 for details.		

Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page H-4.

Address (number and street) or P.O. box if mail is not delivered to street address _____ Apt., room, or suite no. _____

City, town or post office, state, and ZIP code _____

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Employer's signature _____ Date _____

SCHEDULE J (Form 1040)

Income Averaging for Farmers and Fishermen

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040.

See Instructions for Schedule J (Form 1040).

Name(s) shown on Form 1040

Social security number (SSN)

1	Enter the taxable income from your 2004 Form 1040, line 42		1	
2	Enter your elected farm income (see page J-1). Do not enter more than the amount on line 1		2	T27800
3	Subtract line 2 from line 1		3	S27810
4	Figure the tax on the amount on line 3. Use the 2004 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or the Schedule D Tax Worksheet, whichever applies		4	S27820
5	If you used Schedule J to figure your tax for 2003, enter the amount from line 11 of your 2003 Schedule J. If you used Schedule J for 2002 but not 2003, enter the amount from line 15 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002 nor 2003, enter the amount from line 3 of your 2001 Schedule J. Otherwise, enter the taxable income from your 2001 Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-2		5	
6	Divide the amount on line 2 by 3.0		6	
7	Combine lines 5 and 6. If zero or less, enter -0-		7	
8	Figure the tax on the amount on line 7 using 2001 tax rates (see page J-4)		8	T27830
9	If you used Schedule J to figure your tax for 2003, enter the amount from line 15 of your 2003 Schedule J. If you used Schedule J for 2002 but not 2003, enter the amount from line 3 of your 2002 Schedule J. Otherwise, enter the taxable income from your 2002 Form 1040, line 41; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-4		9	
10	Enter the amount from line 6		10	
11	Combine lines 9 and 10. If less than zero, enter as a negative amount		11	
12	Figure the tax on the amount on line 11 using 2002 tax rates (see page J-5)		12	T27840
13	If you used Schedule J to figure your tax for 2003, enter the amount from line 3 of your 2003 Schedule J. Otherwise, enter the taxable income from your 2003 Form 1040, line 40; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-6		13	
14	Enter the amount from line 6		14	
15	Combine lines 13 and 14. If less than zero, enter as a negative amount		15	
16	Figure the tax on the amount on line 15 using 2003 tax rates (see page J-6)		16	T27850
17	Add lines 4, 8, 12, and 16		17	S27860
18	If you used Schedule J to figure your tax for 2003, enter the amount from line 12 of your 2003 Schedule J. If you used Schedule J for 2002 but not 2003, enter the amount from line 16 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002 nor 2003, enter the amount from line 4 of your 2001 Schedule J. Otherwise, enter the tax from your 2001 Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 11	T27870	18	
19	If you used Schedule J to figure your tax for 2003, enter the amount from line 16 of your 2003 Schedule J. If you used Schedule J for 2002 but not 2003, enter the amount from line 4 of your 2002 Schedule J. Otherwise, enter the tax from your 2002 Form 1040, line 42*; Form 1040A, line 28*; or Form 1040EZ, line 10	T27880	19	
20	If you used Schedule J to figure your tax for 2003, enter the amount from line 4 of your 2003 Schedule J. Otherwise, enter the tax from your 2003 Form 1040, line 41*; Form 1040A, line 28*; or Form 1040EZ, line 10	T27890	20	
*Do not include tax from Form 4972 or 8814 or from recapture of an education credit. Also, do not include alternative minimum tax from Form 1040A.			21	
21	Add lines 18 through 20		21	
22	Subtract line 21 from line 17. Also include this amount on Form 1040, line 43		22	S27900
Caution. Your tax may be less if you figure it using the 2004 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or the Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.				

Schedule R (Form 1040)

Credit for the Elderly or the Disabled

2004

Attachment Sequence No. 16

Department of the Treasury Internal Revenue Service (99) Name(s) shown on Form 1040

Attach to Form 1040. See Instructions for Schedule R (Form 1040).

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2004:

- You were age 65 or older or You were under age 65, you retired on permanent and total disability, and you received taxable disability income.

But you must also meet other tests. See page R-1.

TIP In most cases, the IRS can figure the credit for you. See page R-1.

Part I Check the Box for Your Filing Status and Age

FLGSTR

If your filing status is: And by the end of 2004: Check only one box:

Single, Head of household, or Qualifying widow(er) 1 You were 65 or older 1 [] 2 You were under 65 and you retired on permanent and total disability 2 []

3 Both spouses were 65 or older 3 []

4 Both spouses were under 65, but only one spouse retired on permanent and total disability 4 []

Married filing jointly

5 Both spouses were under 65, and both retired on permanent and total disability 5 []

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability 6 []

7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability 7 []

Married filing separately

8 You were 65 or older and you lived apart from your spouse for all of 2004 8 []

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2004 9 []

Did you check box 1, 3, 7, or 8? Yes Skip Part II and complete Part III on back. No Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above.)

If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, and

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2004, check this box []

- If you checked this box, you do not have to get another statement for 2004. If you did not check this box, have your physician complete the statement on page R-4. You must keep the statement for your records.

Part III Figure Your Credit

10 If you checked (in Part I):		Enter:		
Box 1, 2, 4, or 7		\$5,000	}	10
Box 3, 5, or 6		\$7,500		
Box 8 or 9		\$3,750		
Did you check box 2, 4, 5, 6, or 9 in Part I?		Yes →	You must complete line 11.	
		No →	Enter the amount from line 10 on line 12 and go to line 13.	
11 If you checked (in Part I):				
<ul style="list-style-type: none"> Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9, enter your taxable disability income. Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. 			}	11 E28200
TIP	For more details on what to include on line 11, see page R-3.			
12 If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10				12 E28300
13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2004.				
a Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see page R-3).		13a	E28350	
b Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).		13b	E28375	
c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c		13c	E28400	
14 Enter the amount from Form 1040, line 37		14		
15 If you checked (in Part I):		Enter:		
Box 1 or 2		\$7,500	}	15
Box 3, 4, 5, 6, or 7		\$10,000		
Box 8 or 9		\$5,000		
16 Subtract line 15 from line 14. If zero or less, enter -0-		16	E28500	
17 Enter one-half of line 16		17	E28600	
18 Add lines 13c and 17		18	E28700	
19 Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20		19	E28800	
20 Multiply line 19 by 15% (.15)		20		
21 Enter the amount from Form 1040, line 45		21		
22 Add the amounts from Form 1040, lines 46 and 47, and enter the total		22		
23 Subtract line 22 from line 21		23		
24 Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 48		24	E28900	

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).

Name of person with self-employment income (as shown on Form 1040)
COMBINED FORMS

Social security number of person
with self-employment income ▶

Who Must File Schedule SE

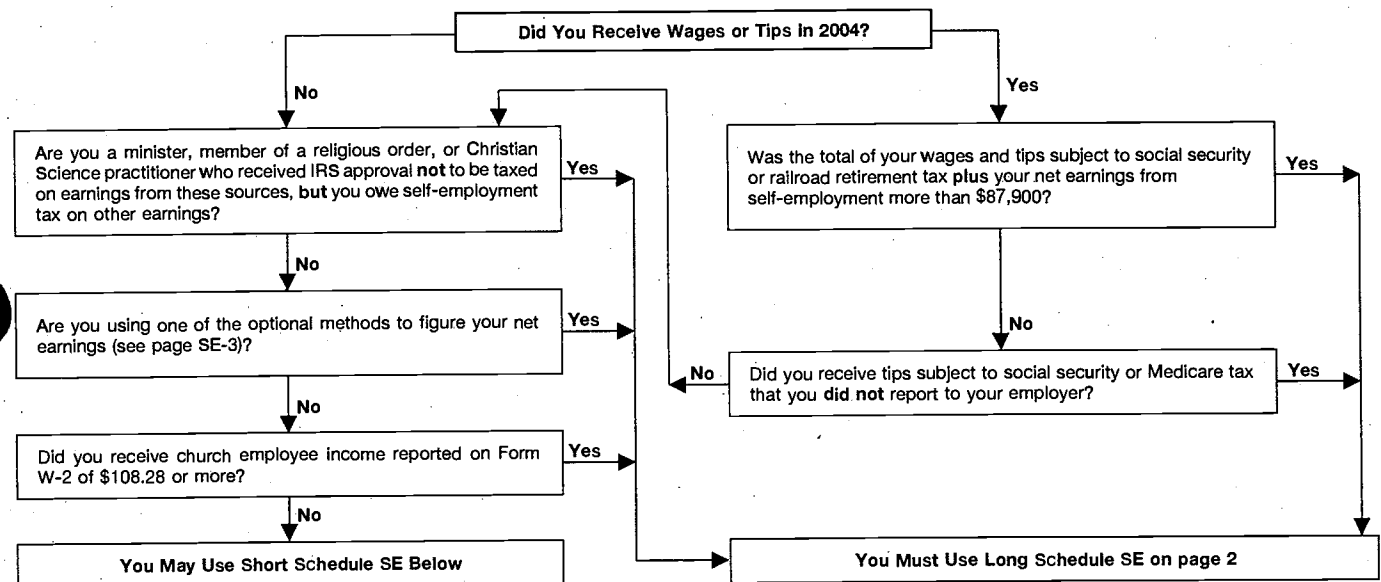
You must file Schedule SE if:

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is **not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 57.

May I Use Short Schedule SE or Must I Use Long Schedule SE?



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

- 1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A
- 2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report
- 3 Combine lines 1 and 2
- 4 **Net earnings from self-employment.** Multiply line 3 by 92.35% (.9235). If less than \$400, **do not** file this schedule; you do not owe self-employment tax . E29190. . . E29275. ▶
- 5 **Self-employment tax.** If the amount on line 4 is:
 - \$87,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57.
 - More than \$87,900, multiply line 4 by 2.9% (.029). Then, add \$10,899.60 to the result. Enter the total here and on Form 1040, line 57.
- 6 **Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 30

1	E29000 +/-	
2	E29070 +/-	
3		
4	E29130	
5	E30600	
6		

Name of person with self-employment income (as shown on Form 1040)

Social security number of person with self-employment income ▶

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)	1	E29000 +/-	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2	E29070 +/-	
3	Combine lines 1 and 2	3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	E29130 +/-	
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
4c	Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue. ▶	4c	E29190	
5a	Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	5a	E30100	
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6	Net earnings from self-employment. Add lines 4c and 5b	6	E29275	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2004	7	87,900	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$87,900 or more, skip lines 8b through 10, and go to line 11	8a	E29335	
8b	Unreported tips subject to social security tax (from Form 4137, line 9)	8b	E29355	
8c	Add lines 8a and 8b	8c	E29375	
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9		
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	E29500	
11	Multiply line 6 by 2.9% (.029)	11	E29975	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57	12	E30600	
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 30	13		

Part II Optional Methods To Figure Net Earnings (see page SE-3)

Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$2,400 or (b) your net farm profits² were less than \$1,733.

14	Maximum income for optional methods	14	1,600	00
15	Enter the smaller of: two-thirds (⅔) of gross farm income ¹ (not less than zero) or \$1,600. Also include this amount on line 4b above	15	E31150	

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

Caution. You may use this method no more than five times.

16	Subtract line 15 from line 14	16		
17	Enter the smaller of: two-thirds (⅔) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	E31220	

¹From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.

³From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9.

²From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A.

⁴From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9.

Self-Employment Tax

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).

Name of person with self-employment income (as shown on Form 1040)
PRIMARY TAXPAYER

Social security number of person
with self-employment income ▶

Who Must File Schedule SE

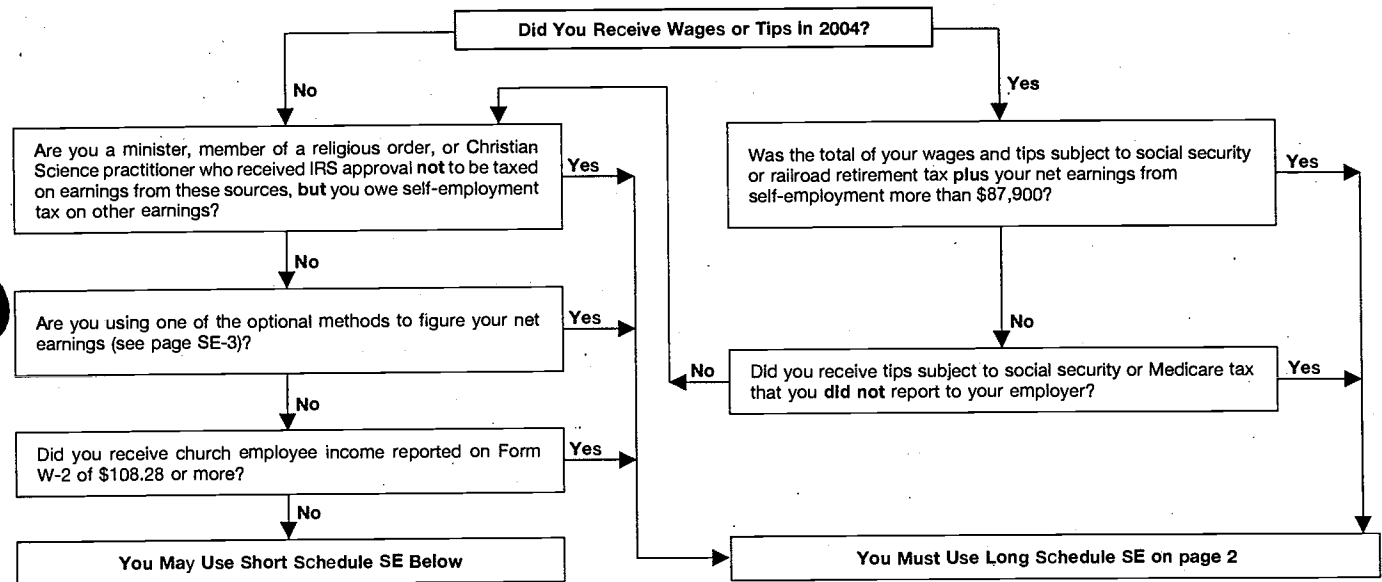
You must file Schedule SE if:

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more or
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is **not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 57.

May I Use Short Schedule SE or Must I Use Long Schedule SE?



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1	E29020 +/-
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	E29100 +/-
3	Combine lines 1 and 2	3	
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax . E29200. . . E29300. ▶	4	E29150 +/-
5	Self-employment tax. If the amount on line 4 is: <ul style="list-style-type: none"> • \$87,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57. • More than \$87,900, multiply line 4 by 2.9% (.029). Then, add \$10,899.60 to the result. Enter the total here and on Form 1040, line 57. 	5	E30700
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 30	6	

Name of person with self-employment income (as shown on Form 1040)

Social security number of person with self-employment income ▶

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)	1	E29020 +/-	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2	E29100 +/-	
3	Combine lines 1 and 2	3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	E29150 +/-	
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
4c	Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue. ▶	4c	E29200	
5a	Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	5a	E30200	
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6	Net earnings from self-employment. Add lines 4c and 5b	6	E29300	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2004	7	87,900	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$87,900 or more, skip lines 8b through 10, and go to line 11	8a	E29340	
8b	Unreported tips subject to social security tax (from Form 4137, line 9)	8b	E29360	
8c	Add lines 8a and 8b	8c	E29400	
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9		
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	E29550	
11	Multiply line 6 by 2.9% (.029)	11	E30000	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57	12	E30700	
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 30	13		

Part II Optional Methods To Figure Net Earnings (see page SE-3)

FRMCD1

Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$2,400 or (b) your net farm profits² were less than \$1,733.

14	Maximum income for optional methods	14	1,600	00
15	Enter the smaller of: two-thirds (⅔) of gross farm income ¹ (not less than zero) or \$1,600. Also include this amount on line 4b above	15	E31170	

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

Caution. You may use this method no more than five times.

16	Subtract line 15 from line 14	16		
17	Enter the smaller of: two-thirds (⅔) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	E31250	

¹ From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.

³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9.

² From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A.

⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9.

SCHEDULE SE
(Form 1040)

SFCSEC
S021

Self-Employment Tax

OMB No. 1545-0074

2004

Attachment
Sequence No. 17

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).

Name of person with self-employment income (as shown on Form 1040)
SECONDARY TAXPAYER

Social security number of person
with self-employment income ▶

Who Must File Schedule SE

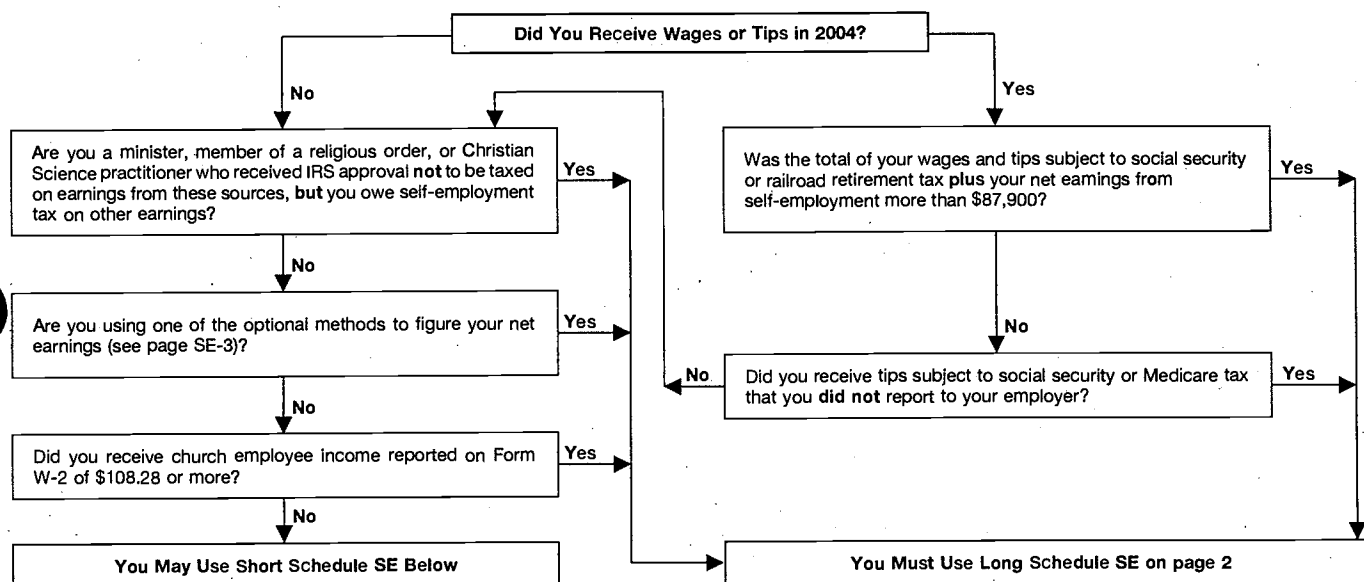
You must file Schedule SE if:

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is **not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 57.

May I Use Short Schedule SE or Must I Use Long Schedule SE?



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1	E29050 +/-	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	E29120 +/-	
3	Combine lines 1 and 2	3		
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax . E29250. . . E29325. ▶	4	E29170 +/-	
5	Self-employment tax. If the amount on line 4 is: • \$87,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57. • More than \$87,900, multiply line 4 by 2.9% (.029). Then, add \$10,899.60 to the result. Enter the total here and on Form 1040, line 57.	5	E30800	
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 30	6		

Name of person with self-employment income (as shown on Form 1040)

Social security number of person with self-employment income

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)	1	E29050 +/-	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2	E29120 +/-	
3	Combine lines 1 and 2	3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	E29170 +/-	
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
4c	Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue.	4c	E29250	
5a	Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	5a	E30300	
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6	Net earnings from self-employment. Add lines 4c and 5b	6	E29325	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2004	7	87,900	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$87,900 or more, skip lines 8b through 10, and go to line 11	8a	E29345	
8b	Unreported tips subject to social security tax (from Form 4137, line 9)	8b	E29365	
8c	Add lines 8a and 8b	8c	E29450	
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9		
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	E29600	
11	Multiply line 6 by 2.9% (.029)	11	E30050	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57	12	E30800	
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 30	13		

Part II Optional Methods To Figure Net Earnings (see page SE-3)

FRMCD2

Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$2,400 or (b) your net farm profits² were less than \$1,733.

14	Maximum income for optional methods	14	1,600	00
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$1,600. Also include this amount on line 4b above	15	E31200	

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

Caution. You may use this method no more than five times.

16	Subtract line 15 from line 14	16		
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	E31300	

¹ From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.

³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9.

² From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A.

⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9.

Foreign Tax Credit
 (Individual, Estate, or Trust)
 ▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
 ▶ See separate instructions.

Name _____ Identifying number as shown on page 1 of your tax return _____

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- | | | |
|--|---|--|
| <input type="checkbox"/> a Passive income | <input type="checkbox"/> d Shipping income | <input type="checkbox"/> g Lump-sum distributions |
| <input type="checkbox"/> b High withholding tax interest | <input type="checkbox"/> e Dividends from a DISC or former DISC | <input type="checkbox"/> h Section 901(j) income |
| <input type="checkbox"/> c Financial services income | <input type="checkbox"/> f Certain distributions from a foreign sales corporation (FSC) or former FSC | <input type="checkbox"/> i Certain income re-sourced by treaty |
| | | <input type="checkbox"/> j General limitation income |

k Resident of (name of country) ▶ _____

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
1 Enter the name of the foreign country or U.S. possession ▶ _____				
1 Gross income from sources within country shown above and of the type checked above (see page 13 of the instructions): _____				T31610
Deductions and losses (Caution: See pages 13 and 14 of the instructions):				
2 Expenses definitely related to the income on line 1 (attach statement) _____				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions) _____				
b Other deductions (attach statement) _____				
c Add lines 3a and 3b _____				
d Gross foreign source income (see instructions) _____				
e Gross income from all sources (see instructions) _____				
f Divide line 3d by line 3e (see instructions) _____				
g Multiply line 3c by line 3f. _____				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet on page 13 of the instructions) _____				
b Other interest expense _____				
5 Losses from foreign sources _____				
6 Add lines 2, 3g, 4a, 4b, and 5 _____				T31615
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2. ▶ _____				T31620 +/-

Part II Foreign Taxes Paid or Accrued (see page 14 of the instructions)

Country	Credit is claimed for taxes (you must check one) (m) <input type="checkbox"/> Paid (n) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued						(x) Total foreign taxes paid or accrued (add cols. (t) through (w))
		In foreign currency			In U.S. dollars			
		Taxes withheld at source on:			Taxes withheld at source on:			
(o) Date paid or accrued	(p) Dividends	(q) Rents and royalties	(r) Interest	(s) Other foreign taxes paid or accrued	(t) Dividends	(u) Rents and royalties	(v) Interest	(w) Other foreign taxes paid or accrued
A								
B								
C								
8 Add lines A through C, column (x). Enter the total here and on line 9, page 2. ▶ _____								T31400

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	T31400	
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10.	11		
12	Reduction in foreign taxes (see page 15 of the instructions).	12	T31600	
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13		T31500
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 15 of the instructions)	14	T31620 +/-	
15	Adjustments to line 14 (see page 16 of the instructions)	15	T31625 +/-	
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	T31630 +/-	
17	Individuals: Enter the amount from Form 1040, line 40. If you are a nonresident alien, enter the amount from Form 1040NR, line 37. Estates and trusts: Enter your taxable income without the deduction for your exemption. <i>Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 17 of the instructions.</i>	17		
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18		
19	Individuals: Enter the amount from Form 1040, line 43. If you are a nonresident alien, enter the amount from Form 1040NR, line 40. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 <i>Caution: If you are completing line 19 for separate category g (lump-sum distributions), see page 18 of the instructions.</i>	19		
20	Multiply line 19 by line 18 (maximum amount of credit)	20		T31635
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 18 of the instructions)	21		T31640

Part IV Summary of Credits From Separate Parts III (see page 18 of the instructions)

22	Credit for taxes on passive income	22		
23	Credit for taxes on high withholding tax interest	23		
24	Credit for taxes on financial services income	24		
25	Credit for taxes on shipping income	25		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26		
27	Credit for taxes on lump-sum distributions	27		
28	Credit for taxes on certain income re-sourced by treaty	28		
29	Credit for taxes on general limitation income	29		
30	Add lines 22 through 29	30		
31	Enter the smaller of line 19 or line 30	31		
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 15	32		T31645
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Form 1040, line 46; Form 1040NR, line 43; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	33		T31650

Employee Business Expenses

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040.

Your name COMBINED	Occupation in which you incurred expenses	Social security number : : :
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Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1 E31727	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2 E31747	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment.	3 E31767	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment.	4 E31787	
5 Meals and entertainment expenses (see instructions)		E31807
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6 E31827	

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7 E31847	E31867
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7	8 E31967	E31987
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.		
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	9	E32027
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20. (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10	E32047

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11 / /	/ /
12	Total miles the vehicle was driven during 2004	12 miles	miles
13	Business miles included on line 12	13 miles	miles
14	Percent of business use. Divide line 13 by line 12	14 %	%
15	Average daily roundtrip commuting distance.	15 miles	miles
16	Commuting miles included on line 12	16 miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12.	17 miles	miles
18	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
21	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 37.5¢ (.375)	22	
----	--	----	--

Section C—Actual Expenses		(a) Vehicle 1		(b) Vehicle 2	
23	Gasoline, oil, repairs, vehicle insurance, etc.	23			
24a	Vehicle rentals	24a			
b	Inclusion amount (see instructions)	24b			
c	Subtract line 24b from line 24a	24c			
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25			
26	Add lines 23, 24c, and 25	26			
27	Multiply line 26 by the percentage on line 14	27			
28	Depreciation (see instructions)	28			
29	Add lines 27 and 28. Enter total here and on line 1	29			

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle 1		(b) Vehicle 2	
30	Enter cost or other basis (see instructions)	30			
31	Enter section 179 deduction and special allowance (see instructions)	31			
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32			
33	Enter depreciation method and percentage (see instructions)	33			
34	Multiply line 32 by the percentage on line 33 (see instructions)	34			
35	Add lines 31 and 34	35			
36	Enter the applicable limit explained in the line 36 instructions	36			
37	Multiply line 36 by the percentage on line 14	37			
38	Enter the smaller of line 35 or line 37. Also enter this amount on line 28 above	38			

Unreimbursed Employee Business Expenses

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

Your name COMBINED	Occupation in which you incurred expenses	Social security number
------------------------------	---	------------------------

You May Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2004.

Caution: You can use the standard mileage rate for 2004 only if: (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 37.5¢ (.375)	1	E31727
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	E31747
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	E31767
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	E31787
5 Meals and entertainment expenses: \$ <u>E31807</u> × 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	5	E32027
6 Total expenses. Add lines 1 through 5. Enter here and on line 20 of Schedule A (Form 1040). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	E32047

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ / /
- 8 Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:
- a Business b Commuting c Other
- 9 Do you (or your spouse) have another vehicle available for personal use? Yes No
- 10 Was your vehicle available for personal use during off-duty hours? Yes No
- 11a Do you have evidence to support your deduction? Yes No
- b If "Yes," is the evidence written? Yes No



Employee Business Expenses

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040.

Your name <p style="text-align: center;">Primary</p>	Occupation in which you incurred expenses	Social security number : : :
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Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1 E31720	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2 E31740	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment.	3 E31760	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment.	4 E31780	
5 Meals and entertainment expenses (see instructions)		E31800
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6 E31820	

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7 E31840		E31860
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7	8 E31960		E31980
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)			E32020
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20. (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.)			10 E32040

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	/ /	/ /
12	Total miles the vehicle was driven during 2004	miles	miles
13	Business miles included on line 12	miles	miles
14	Percent of business use. Divide line 13 by line 12	%	%
15	Average daily roundtrip commuting distance	miles	miles
16	Commuting miles included on line 12	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	miles	miles
18	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
21	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 37.5¢ (.375)	22	
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Section C—Actual Expenses		(a) Vehicle 1		(b) Vehicle 2	
23	Gasoline, oil, repairs, vehicle insurance, etc.				
24a	Vehicle rentals				
24b	b Inclusion amount (see instructions)				
24c	c Subtract line 24b from line 24a				
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)				
26	Add lines 23, 24c, and 25				
27	Multiply line 26 by the percentage on line 14				
28	Depreciation (see instructions)				
29	Add lines 27 and 28. Enter total here and on line 1				

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle 1		(b) Vehicle 2	
30	Enter cost or other basis (see instructions)				
31	Enter section 179 deduction and special allowance (see instructions)				
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)				
33	Enter depreciation method and percentage (see instructions)				
34	Multiply line 32 by the percentage on line 33 (see instructions)				
35	Add lines 31 and 34				
36	Enter the applicable limit explained in the line 36 instructions				
37	Multiply line 36 by the percentage on line 14				
38	Enter the smaller of line 35 or line 37. Also enter this amount on line 28 above				

Employee Business Expenses

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040.

Your name SECONDARY	Occupation in which you incurred expenses	Social security number : : :
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Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1 E31725	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2 E31745	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment.	3 E31765	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment.	4 E31785	
5 Meals and entertainment expenses (see instructions)		E31805
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6 E31825	

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7 E31845	E31865
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7	8 E31965	E31985
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.		
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	9	E32025
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20. (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10	E32045

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	/ /	/ /
12	Total miles the vehicle was driven during 2004	miles	miles
13	Business miles included on line 12	miles	miles
14	Percent of business use. Divide line 13 by line 12	%	%
15	Average daily roundtrip commuting distance	miles	miles
16	Commuting miles included on line 12	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12.	miles	miles
18	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
21	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 37.5¢ (.375)	22	
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Section C—Actual Expenses

		(a) Vehicle 1		(b) Vehicle 2	
23	Gasoline, oil, repairs, vehicle insurance, etc.	23			
24a	Vehicle rentals	24a			
b	Inclusion amount (see instructions)	24b			
c	Subtract line 24b from line 24a	24c			
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25			
26	Add lines 23, 24c, and 25	26			
27	Multiply line 26 by the percentage on line 14	27			
28	Depreciation (see instructions)	28			
29	Add lines 27 and 28. Enter total here and on line 1	29			

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle 1		(b) Vehicle 2	
30	Enter cost or other basis (see instructions)	30			
31	Enter section 179 deduction and special allowance (see instructions)	31			
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32			
33	Enter depreciation method and percentage (see instructions)	33			
34	Multiply line 32 by the percentage on line 33 (see instructions)	34			
35	Add lines 31 and 34	35			
36	Enter the applicable limit explained in the line 36 instructions	36			
37	Multiply line 36 by the percentage on line 14	37			
38	Enter the smaller of line 35 or line 37. Also enter this amount on line 28 above	38			

Unreimbursed Employee Business Expenses

▶ Attach to Form 1040.

Your name PRIMARY	Occupation in which you incurred expenses	Social security number
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You May Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2004.

Caution: You can use the standard mileage rate for 2004 only if: (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 37.5¢ (.375)	1	E31720
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	E31740
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	E31760
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	E31780
5 Meals and entertainment expenses: \$ <u>E31800</u> × 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	5	E32020
6 Total expenses. Add lines 1 through 5. Enter here and on line 20 of Schedule A (Form 1040). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	E32040

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ / /
- 8 Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:
- a Business b Commuting c Other
- 9 Do you (or your spouse) have another vehicle available for personal use? Yes No
- 10 Was your vehicle available for personal use during off-duty hours? Yes No
- 11a Do you have evidence to support your deduction? Yes No
- b If "Yes," is the evidence written? Yes No

Unreimbursed Employee Business Expenses

2004

Attachment
Sequence No. **54A**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

Your name SECONDARY	Occupation in which you incurred expenses	Social security number
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You May Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2004.

Caution: You can use the standard mileage rate for 2004 only if: (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 37.5¢ (.375)	1	E31725
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	E31745
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	E31765
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	E31785
5 Meals and entertainment expenses: \$ <u>E31805</u> × 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	5	E32025
6 Total expenses. Add lines 1 through 5. Enter here and on line 20 of Schedule A (Form 1040). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	E32045

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ / /
- 8 Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:
- a Business b Commuting c Other
- 9 Do you (or your spouse) have another vehicle available for personal use? Yes No
- 10 Was your vehicle available for personal use during off-duty hours? Yes No
- 11a Do you have evidence to support your deduction? Yes No
- b If "Yes," is the evidence written? Yes No



F2439

VOID CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2004 Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains For calendar year 2004, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning, 2004, and ending, 20	
Identification number of RIC or REIT	1a Total undistributed long-term capital gains E32670		Copy A Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	1b Unrecaptured section 1250 gain E32690		
Shareholder's name, address, and ZIP code	1c Section 1202 gain E32695	1d Collectibles (28%) gain E32680	For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.
	2 Tax paid by the RIC or REIT on the box 1a gains		

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Child and Dependent Care Expenses

▶ Attach to Form 1040.
 ▶ See separate instructions.

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the instructions.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**

Part I Persons or Organizations Who Provided the Care—You must complete this part.
 (If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
				E32700

Did you receive dependent care benefits?	No	Complete only Part II below.
	Yes	Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 61.

Part II Credit for Child and Dependent Care Expenses

2 Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions.

	(a) Qualifying person's name First Last	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2004 for the person listed in column (a)
Number of qualified persons - F2441		S056	E32750
Child-Care-Cr-Depd-Dob1		S057	E32775
Child-Care-Cr-Depd-Dob2			

- 3** Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 32
- 4** Enter your **earned income**. See instructions
- 5** If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4
- 6** Enter the **smallest** of line 3, 4, or 5
- 7** Enter the amount from Form 1040, line 37
- 8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$29,000—31,000		.27
15,000—17,000		.34	31,000—33,000		.26
17,000—19,000		.33	33,000—35,000		.25
19,000—21,000		.32	35,000—37,000		.24
21,000—23,000		.31	37,000—39,000		.23
23,000—25,000		.30	39,000—41,000		.22
25,000—27,000		.29	41,000—43,000		.21
27,000—29,000		.28	43,000—No limit		.20

3	E32800
4	E32880
5	E32890
6	E33000
8	AG2441 ×
9	E33200 Current Yr E33300 Prior Yr
10	
11	E33400 EINERR

- 9** Multiply line 6 by the decimal amount on line 8. If you paid 2003 expenses in 2004, see the instructions
- 10** Enter the amount from Form 1040, line 45, minus any amount on Form 1040, line 46
- 11** **Credit for child and dependent care expenses.** Enter the smaller of line 9 or line 10 here and on Form 1040, line 47.

For Paperwork Reduction Act Notice, see page 4 of the instructions.

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2004. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.	12	E33420
13	Enter the amount forfeited, if any (see the instructions).	13	E33450
14	Subtract line 13 from line 12.	14	
15	Enter the total amount of qualified expenses incurred in 2004 for the care of the qualifying person(s) .	15	E33460
16	Enter the smaller of line 14 or 15.	16	
17	Enter your earned income . See instructions.	17	E32880
18	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17. 	18	E32890
19	Enter the smallest of line 16, 17, or 18.	19	
20	Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-.	20	E33465
21	Subtract line 20 from line 14.	21	
22	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18).	22	
23	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions).	23	E33470
24	Enter the smaller of line 19 or 22.	24	
25	Enter the amount from line 23.	25	
26	Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0-.	26	E33475
27	Taxable benefits. Subtract line 26 from line 21. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB".	27	E33480

To claim the child and dependent care credit, complete lines 28-32 below.

28	Enter \$3,000 (\$6,000 if two or more qualifying persons).	28	
29	Add lines 23 and 26.	29	E32840
30	Subtract line 29 from line 28. If zero or less, stop . You cannot take the credit. Exception. If you paid 2003 expenses in 2004, see the instructions for line 9.	30	
31	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here.	31	
32	Enter the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4-11.	32	E32800

Foreign Earned Income

Department of the Treasury Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to Form 1040.

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040

Your social security number

Part I General Information

COMBINED FORM TOTALS

1 Your foreign address (including country)

2 Your occupation

- 3** Employer's name ▶
- 4a** Employer's U.S. address ▶
- b** Employer's foreign address ▶
- 5** Employer is (check any that apply):
 - a** A foreign entity
 - b** A U.S. company
 - c** Self
 - d** A foreign affiliate of a U.S. company
 - e** Other (specify) ▶
- 6a** If, after 1981, you filed Form 2555 to claim either of the exclusions or Form 2555-EZ to claim the foreign earned income exclusion, enter the last year you filed the form. ▶
- b** If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here and go to line 7.
- c** Have you ever revoked either of the exclusions? Yes No
- d** If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶
- 7** Of what country are you a citizen/national? ▶
- 8a** Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** on page 3 of the instructions. Yes No
- b** If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶
- 9** List your tax home(s) during your tax year and date(s) established. ▶

Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (See page 2 of the instructions.)

- 10** Date bona fide residence began ▶, and ended ▶
- 11** Kind of living quarters in foreign country ▶
 - a** Purchased house
 - b** Rented house or apartment
 - c** Rented room
 - d** Quarters furnished by employer
- 12a** Did any of your family live with you abroad during any part of the tax year? Yes No
- b** If "Yes," who and for what period? ▶
- 13a** Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? (See instructions.) Yes No
- b** Are you required to pay income tax to the country where you claim bona fide residence? (See instructions.) Yes No
- If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.**
- 14** If you were present in the United States or its possessions during the tax year, complete columns (a)-(d) below. Do not include the income from column (d) in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

- 15a** List any contractual terms or other conditions relating to the length of your employment abroad. ▶
- b** Enter the type of visa under which you entered the foreign country. ▶
- c** Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation Yes No
- d** Did you maintain a home in the United States while living abroad? Yes No
- e** If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

Part III Taxpayers Qualifying Under Physical Presence Test (See page 2 of the instructions.)

- 16 The physical presence test is based on the 12-month period from through
- 17 Enter your principal country of employment during your tax year.
- 18 If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." Do not include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2004 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. Do not include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2004, no matter when you performed the service.

2004 Foreign Earned Income		Amount (in U.S. dollars)	
19	Total wages, salaries, bonuses, commissions, etc. <input type="text"/>	19	T34000
20	Allowable share of income for personal services performed (see instructions):	20a	
	a In a business (including farming) or profession <input type="text"/>	20b	
	b In a partnership. List partnership's name and address and type of income. <input type="text"/>	21a	
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):	21b	
	a Home (lodging) <input type="text"/>	21c	
	b Meals <input type="text"/>	21d	
	c Car <input type="text"/>		
	d Other property or facilities. List type and amount. <input type="text"/>		
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
	a Cost of living and overseas differential <input type="text"/>	22a	
	b Family <input type="text"/>	22b	
	c Education <input type="text"/>	22c	
	d Home leave <input type="text"/>	22d	
	e Quarters <input type="text"/>	22e	
	f For any other purpose. List type and amount. <input type="text"/>	22f	
	g Add lines 22a through 22f <input type="text"/>	22g	T34300 (+/-)
23	Other foreign earned income. List type and amount. <input type="text"/>	23	
24	Add lines 19 through 21d, line 22g, and line 23 <input type="text"/>	24	
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions) <input type="text"/>	25	T34600
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2004 foreign earned income. <input type="text"/>	26	

Part V All Taxpayers

27	Enter the amount from line 26	27		
Are you claiming the housing exclusion or housing deduction?				
<input type="checkbox"/> Yes. Complete Part VI.				
<input type="checkbox"/> No. Go to Part VII.				

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year (see instructions)	28		
29	Number of days in your qualifying period that fall within your 2004 tax year (see instructions)	29		days
30	Multiply \$31.64 by the number of days on line 29. If 366 is entered on line 29, enter \$11,581.00 here	30		
31	Subtract line 30 from line 28. If the result is zero or less, do not complete the rest of this part or any of Part IX	31	T35025	
32	Enter employer-provided amounts (see instructions)	32		
33	Divide line 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	33		x .
34	Housing exclusion. Multiply line 31 by line 33. Enter the result but do not enter more than the amount on line 32. Also, complete Part VIII	34	T34900	
<i>Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.</i>				

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

35	Maximum foreign earned income exclusion	35	\$80,000	00
36	<ul style="list-style-type: none"> If you completed Part VI, enter the number from line 29. All others, enter the number of days in your qualifying period that fall within your 2004 tax year (see the instructions for line 29). 	36		days
37	<ul style="list-style-type: none"> If line 36 and the number of days in your 2004 tax year (usually 366) are the same, enter "1.000." Otherwise, divide line 36 by the number of days in your 2004 tax year and enter the result as a decimal (rounded to at least three places). 	37		x .
38	Multiply line 35 by line 37	38		
39	Subtract line 38 from line 35	39		
40	Foreign earned income exclusion. Enter the smaller of line 38 or line 39. Also, complete Part VIII	40	T35200	

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

41	Add lines 34 and 40	41		
42	Deductions allowed in figuring your adjusted gross income (Form 1040, line 36) that are allocable to the excluded income. See instructions and attach computation	42	T35800	
43	Subtract line 42 from line 41. Enter the result here and in parentheses on Form 1040, line 21. Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22	43	T35905	

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (a) line 31 is more than line 34 and (b) line 27 is more than line 41.

44	Subtract line 34 from line 31	44		
45	Subtract line 41 from line 27	45		
46	Enter the smaller of line 44 or line 45	46		
<i>Note: If line 45 is more than line 46 and you could not deduct all of your 2003 housing deduction because of the 2003 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.</i>				
47	Housing deduction carryover from 2003 (from worksheet on page 4 of the instructions)	47		
48	Housing deduction. Add lines 46 and 47. Enter the total here and on Form 1040 to the left of line 35. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line	48	T35500	

Foreign Earned Income

Department of the Treasury Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to Form 1040.

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040

Your social security number

Part I General Information

PRIMARY TAXPAYER

1 Your foreign address (including country)

PODP

2 Your occupation

- 3 Employer's name ▶
- 4a Employer's U.S. address ▶
- b Employer's foreign address ▶
- 5 Employer is (check any that apply):
 - a A foreign entity
 - b A U.S. company
 - c Self
 - d A foreign affiliate of a U.S. company
 - e Other (specify) ▶
- 6a If, after 1981, you filed Form 2555 to claim either of the exclusions or Form 2555-EZ to claim the foreign earned income exclusion, enter the last year you filed the form. ▶
- b If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here and go to line 7.
- c Have you ever revoked either of the exclusions? Yes No
- d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶
- 7 Of what country are you a citizen/national? ▶
- 8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** on page 3 of the instructions. Yes No
- b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶
- 9 List your tax home(s) during your tax year and date(s) established. ▶

Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (See page 2 of the instructions.)

- 10 Date bona fide residence began ▶, and ended ▶
 - 11 Kind of living quarters in foreign country ▶
 - a Purchased house
 - b Rented house or apartment
 - c Rented room
 - d Quarters furnished by employer
 - 12a Did any of your family live with you abroad during any part of the tax year? Yes No
 - b If "Yes," who and for what period? ▶
 - 13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? (See instructions.) Yes No
 - b Are you required to pay income tax to the country where you claim bona fide residence? (See instructions.) Yes No
- If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.**
- 14 If you were present in the United States or its possessions during the tax year, complete columns (a)-(d) below. Do not include the income from column (d) in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

- 15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶
- b Enter the type of visa under which you entered the foreign country. ▶
- c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation Yes No
- d Did you maintain a home in the United States while living abroad? Yes No
- e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

Part III Taxpayers Qualifying Under Physical Presence Test (See page 2 of the instructions.)

- 16 The physical presence test is based on the 12-month period from through
- 17 Enter your principal country of employment during your tax year.
- 18 If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." Do not include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2004 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. Do not include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2004, no matter when you performed the service.

2004 Foreign Earned Income		Amount (in U.S. dollars)	
19	Total wages, salaries, bonuses, commissions, etc.	19	T34100
20	Allowable share of income for personal services performed (see instructions):		
a	In a business (including farming) or profession	20a	
b	In a partnership. List partnership's name and address and type of income. <input type="text"/>	20b	
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
a	Home (lodging)	21a	
b	Meals	21b	
c	Car	21c	
d	Other property or facilities. List type and amount. <input type="text"/>	21d	
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
a	Cost of living and overseas differential	22a	
b	Family	22b	
c	Education	22c	
d	Home leave	22d	
e	Quarters	22e	
f	For any other purpose. List type and amount. <input type="text"/>	22f	
g	Add lines 22a through 22f	22g	T34400 (+/-)
23	Other foreign earned income. List type and amount. <input type="text"/>	23	
24	Add lines 19 through 21d, line 22g, and line 23	24	
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	T34700
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2004 foreign earned income. <input type="text"/>	26	

Part V All Taxpayers

27 Enter the amount from line 26	27		
Are you claiming the housing exclusion or housing deduction?			
<input type="checkbox"/> Yes. Complete Part VI.			
<input type="checkbox"/> No. Go to Part VII.			

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28 Qualified housing expenses for the tax year (see instructions)	28		
29 Number of days in your qualifying period that fall within your 2004 tax year (see instructions)	29	days	29
30 Multiply \$31.64 by the number of days on line 29. If 366 is entered on line 29, enter \$11,581.00 here	30		
31 Subtract line 30 from line 28. If the result is zero or less, do not complete the rest of this part or any of Part IX	31		T35030
32 Enter employer-provided amounts (see instructions)	32		
33 Divide line 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	33	x .	
34 Housing exclusion. Multiply line 31 by line 33. Enter the result but do not enter more than the amount on line 32. Also, complete Part VIII	34		T35000

Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

35 Maximum foreign earned income exclusion	35	\$80,000	00
36 • If you completed Part VI, enter the number from line 29. • All others, enter the number of days in your qualifying period that fall within your 2004 tax year (see the instructions for line 29).	36	days	36
37 • If line 36 and the number of days in your 2004 tax year (usually 366) are the same, enter "1.000." • Otherwise, divide line 36 by the number of days in your 2004 tax year and enter the result as a decimal (rounded to at least three places).	37	x .	
38 Multiply line 35 by line 37	38		
39 Subtract line 38 from line 35	39		
40 Foreign earned income exclusion. Enter the smaller of line 38 or line 39. Also, complete Part VIII	40		T35300

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

41 Add lines 34 and 40	41		
42 Deductions allowed in figuring your adjusted gross income (Form 1040, line 36) that are allocable to the excluded income. See instructions and attach computation	42		T35900
43 Subtract line 42 from line 41. Enter the result here and in parentheses on Form 1040, line 21. Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22.	43		T35910

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (a) line 31 is more than line 34 and (b) line 27 is more than line 41.

44 Subtract line 34 from line 31	44		
45 Subtract line 41 from line 27	45		
46 Enter the smaller of line 44 or line 45	46		
<i>Note: If line 45 is more than line 46 and you could not deduct all of your 2003 housing deduction because of the 2003 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.</i>			
47 Housing deduction carryover from 2003 (from worksheet on page 4 of the instructions)	47		
48 Housing deduction. Add lines 46 and 47. Enter the total here and on Form 1040 to the left of line 35. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line	48		T35600

Foreign Earned Income

▶ See separate Instructions. ▶ Attach to Form 1040.

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040

Your social security number

Part I General Information

SECOND TAXPAYER

1 Your foreign address (including country)

PODS

2 Your occupation

3 Employer's name ▶

4a Employer's U.S. address ▶

b Employer's foreign address ▶

5 Employer is (check) a A foreign entity

b A U.S. company

c Self

any that apply: d A foreign affiliate of a U.S. company

e Other (specify) ▶

6a If, after 1981, you filed Form 2555 to claim either of the exclusions or Form 2555-EZ to claim the foreign earned income exclusion, enter the last year you filed the form. ▶

b If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here and go to line 7.

c Have you ever revoked either of the exclusions? Yes No

d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶

7 Of what country are you a citizen/national? ▶

8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** on page 3 of the instructions. Yes No

b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶

9 List your tax home(s) during your tax year and date(s) established. ▶

Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (See page 2 of the instructions.)

10 Date bona fide residence began ▶, and ended ▶

11 Kind of living quarters in foreign country ▶ a Purchased house b Rented house or apartment c Rented room d Quarters furnished by employer

12a Did any of your family live with you abroad during any part of the tax year? Yes No

b If "Yes," who and for what period? ▶

13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? (See instructions.) Yes No

b Are you required to pay income tax to the country where you claim bona fide residence? (See instructions.) Yes No

If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.

14 If you were present in the United States or its possessions during the tax year, complete columns (a)-(d) below. Do not include the income from column (d) in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶

b Enter the type of visa under which you entered the foreign country. ▶

c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation Yes No

d Did you maintain a home in the United States while living abroad? Yes No

e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

Part III Taxpayers Qualifying Under Physical Presence Test (See page 2 of the instructions.)

- 16 The physical presence test is based on the 12-month period from through
- 17 Enter your principal country of employment during your tax year:
- 18 If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." Do not include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2004 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. Do not include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2004, no matter when you performed the service.

2004 Foreign Earned Income		Amount (in U.S. dollars)	
19	Total wages, salaries, bonuses, commissions, etc.	19	T34200
20	Allowable share of income for personal services performed (see instructions):	20a	
	a In a business (including farming) or profession	20b	
	b In a partnership. List partnership's name and address and type of income. <input type="text"/>		
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):	21a	
	a Home (lodging)	21b	
	b Meals	21c	
	c Car	21d	
	d Other property or facilities. List type and amount. <input type="text"/>		
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
	a Cost of living and overseas differential	22a	
	b Family	22b	
	c Education	22c	
	d Home leave	22d	
	e Quarters	22e	
	f For any other purpose. List type and amount. <input type="text"/>	22f	
	g Add lines 22a through 22f	22g	T34500 (+/-)
23	Other foreign earned income. List type and amount. <input type="text"/>	23	
24	Add lines 19 through 21d, line 22g, and line 23	24	
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	T34800
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2004 foreign earned income <input type="text"/>	26	

Part V All Taxpayers

27 Enter the amount from line 26	27		
Are you claiming the housing exclusion or housing deduction?			
<input type="checkbox"/> Yes. Complete Part VI.			
<input type="checkbox"/> No. Go to Part VII.			

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28 Qualified housing expenses for the tax year (see instructions)	28		
29 Number of days in your qualifying period that fall within your 2004 tax year (see instructions)	29	days	
30 Multiply \$31.64 by the number of days on line 29. If 366 is entered on line 29, enter \$11,581.00 here	30		
31 Subtract line 30 from line 28. If the result is zero or less, do not complete the rest of this part or any of Part IX	31		T35035
32 Enter employer-provided amounts (see instructions)	32		
33 Divide line 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	33		x .
34 Housing exclusion. Multiply line 31 by line 33. Enter the result but do not enter more than the amount on line 32. Also, complete Part VIII <i>Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.</i>	34		T35001

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

35 Maximum foreign earned income exclusion	35	\$80,000	00
36 • If you completed Part VI, enter the number from line 29. • All others, enter the number of days in your qualifying period that fall within your 2004 tax year (see the instructions for line 29).	36	days	
37 • If line 36 and the number of days in your 2004 tax year (usually 366) are the same, enter "1.000." • Otherwise, divide line 36 by the number of days in your 2004 tax year and enter the result as a decimal (rounded to at least three places).	37		x .
38 Multiply line 35 by line 37	38		
39 Subtract line 38 from line 35	39		
40 Foreign earned income exclusion. Enter the smaller of line 38 or line 39. Also, complete Part VIII	40		T35400

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

41 Add lines 34 and 40	41		
42 Deductions allowed in figuring your adjusted gross income (Form 1040, line 36) that are allocable to the excluded income. See instructions and attach computation	42		T35901
43 Subtract line 42 from line 41. Enter the result here and in parentheses on Form 1040, line 21. Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22.	43		T35915

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (a) line 31 is more than line 34 and (b) line 27 is more than line 41.

44 Subtract line 34 from line 31	44		
45 Subtract line 41 from line 27	45		
46 Enter the smaller of line 44 or line 45 <i>Note: If line 45 is more than line 46 and you could not deduct all of your 2003 housing deduction because of the 2003 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.</i>	46		
47 Housing deduction carryover from 2003 (from worksheet on page 4 of the instructions)	47		
48 Housing deduction. Add lines 46 and 47. Enter the total here and on Form 1040 to the left of line 35. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line	48		T35700

Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

Your social security number

PRIMARY TAXPAYER

You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$80,000 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion

1 Bona Fide Residence Test

- a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? Yes No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
 - If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b Enter the date your bona fide residence began ▶ _____, and ended (see instructions) ▶ _____.

2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during—
 { 2004 or any other period of 12 months in a row starting or ending in 2004? } Yes No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____.

- 3 **Tax Home Test.** Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? Yes No
- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
 - If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information

4 Your foreign address (including country)		5 Your occupation
PODP		
6 Employer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's foreign address
9 Employer is (check any that apply):		
a A U.S. business		<input type="checkbox"/>
b A foreign business		<input type="checkbox"/>
c Other (specify) ▶ _____		<input type="checkbox"/>
10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____		
b If you did not file Form 2555 or 2555-EZ after 1981, check here <input type="checkbox"/> and go to line 11a now.		
c Have you ever revoked the foreign earned income exclusion?		<input type="checkbox"/> Yes <input type="checkbox"/> No
d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____		
11a List your tax home(s) during 2004 and date(s) established. ▶ _____		
b Of what country are you a citizen/national? ▶ _____		

Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

Your social security number

SECOND TAXPAYER

You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$80,000 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion

1 Bona Fide Residence Test

- a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? Yes No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
 - If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b Enter the date your bona fide residence began ▶ _____, and ended (see instructions) ▶ _____.

2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during—
 { 2004 or any other period of 12 months in a row starting or ending in 2004? } Yes No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____.

3 Tax Home Test.

- Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? Yes No
- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
 - If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information

4 Your foreign address (including country)		5 Your occupation	
PODS			
6 Employer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's foreign address	
9 Employer is (check any that apply):			
a A U.S. business			<input type="checkbox"/>
b A foreign business			<input type="checkbox"/>
c Other (specify) ▶ _____			<input type="checkbox"/>
10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____			
b If you did not file Form 2555 or 2555-EZ after 1981, check here <input type="checkbox"/> and go to line 11a now.			
c Have you ever revoked the foreign earned income exclusion?			<input type="checkbox"/> Yes <input type="checkbox"/> No
d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____			
11a List your tax home(s) during 2004 and date(s) established. ▶ _____			
b Of what country are you a citizen/national? ▶ _____			

Part III Days Present in the United States—Complete this part if you were in the United States or its possessions during 2004.

12	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

Part IV Figure Your Foreign Earned Income Exclusion

13	Maximum foreign earned income exclusion	13	\$80,000 00
14	Enter the number of days in your qualifying period that fall within 2004	14	days
15	Did you enter 366 on line 14? <input type="checkbox"/> Yes. Enter "1.000." <input type="checkbox"/> No. Divide line 14 by 366 and enter the result as a decimal (rounded to at least three places). }	15	×
16	Multiply line 13 by line 15	16	
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2004 (see instructions). Be sure to include this amount on Form 1040, line 7.	17	
18	Foreign earned income exclusion. Enter the smaller of line 16 or line 17 here and in parentheses on Form 1040, line 21. Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ▶	18	T35400

Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

Your social security number

COMBINED TOTALS

You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$80,000 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion

1 Bona Fide Residence Test

- a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? Yes No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
 - If you answered "No," you do not meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b Enter the date your bona fide residence began ▶ _____, and ended (see instructions) ▶ _____.

2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during—
 { 2004 or any other period of 12 months in a row starting or ending in 2004? } Yes No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you do not meet this test. You cannot take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____.

3 Tax Home Test.

- Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? Yes No
- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
 - If you answered "No," you cannot take the exclusion. Do not file this form.

Part II General Information

4 Your foreign address (including country)		5 Your occupation
6 Employer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's foreign address
9 Employer is (check any that apply):		
a A U.S. business		<input type="checkbox"/>
b A foreign business		<input type="checkbox"/>
c Other (specify) ▶ _____		<input type="checkbox"/>
10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____		
b If you did not file Form 2555 or 2555-EZ after 1981, check here <input type="checkbox"/> and go to line 11a now.		
c Have you ever revoked the foreign earned income exclusion?		<input type="checkbox"/> Yes <input type="checkbox"/> No
d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____		
11a List your tax home(s) during 2004 and date(s) established. ▶ _____		
b Of what country are you a citizen/national? ▶ _____		

Investment Credit

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1 Rehabilitation credit (see instructions for requirements that must be met):

a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** *This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent.*

Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:

b Pre-1936 buildings \$ × 10% (.10)
c Certified historic structures \$ × 20% (.20)

(1) Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)

(2) Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)

d (1) Enter the date on which the 24- or 60-month measuring period begins and ends

(2) Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$

(3) Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above \$

e Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)

2 Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) \$ × 10% (.10)

3 Reforestation credit. Enter the amortizable basis of qualified timber property acquired before 10/23/04 (see instructions) \$ × 10% (.10)

4 Credit from cooperatives. Enter the unused investment credit from cooperatives

5 Current year credit. Add lines 1b through 4 5a - E50250 5b - E50300

1b	E49100
1c	E49200
1e	E49250
2	E50100
3	E48650
4	E49300
5	E50200

Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)

6 Regular tax before credits:

- Individuals. Enter the amount from Form 1040, line 43
- Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return
- Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return

7 Alternative minimum tax: Enter the alternative minimum tax (AMT) from the following line of the appropriate form or schedule

- Individuals: Form 6251, line 35
- Corporations: Form 4626, line 14
- Estates and trusts: Form 1041, Schedule I, line 56

8 Add lines 6 and 7

9a Foreign tax credit

b Credits from Form 1040, lines 47 through 53

c Possessions tax credit (Form 5735, line 17 or 27)

d Credit for fuel from a nonconventional source

e Qualified electric vehicle credit (Form 8834, line 20)

f Add lines 9a through 9e

10 Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15

11 Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0-

12 Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)

13 Tentative minimum tax (see instructions)

14 Enter the greater of line 12 or line 13

15 Subtract line 14 from line 10. If zero or less, enter -0-

16 Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions.

9a	
9b	
9c	
9d	
9e	
9f	
11	
12	
13	

6	
7	
8	
9f	
10	
11	
12	
13	
14	
15	
16	

General Business Credit

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

▶ See instructions on pages 3 and 4.
▶ Attach to your tax return.

2004
Attachment
Sequence No. **22**

Identifying number

Part I Current Year Credit

1a	Current year investment credit (Form 3468)	1a	E53220
b	Current year work opportunity credit (Form 5884)	1b	E53240
c	Current year welfare-to-work credit (Form 8861)	1c	E53250
d	Current year credit for alcohol used as fuel (Form 6478)	1d	E53260
e	Current year credit for increasing research activities (Form 6765)	1e	E53280
f	Current year low-income housing credit (Form 8586)	1f	E53300
g	Current year enhanced oil recovery credit (Form 8830)	1g	E53305
h	Current year disabled access credit (Form 8826)	1h	E53310
l	Current year renewable electricity production credit (Form 8835, Section A only)	1i	E53315
j	Current year Indian employment credit (Form 8845)	1j	E53316
k	Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1k	E53317
l	Current year orphan drug credit (Form 8820)	1l	E53318
m	Current year new markets credit (Form 8874)	1m	E53312
n	Current year credit for small employer pension plan startup costs (Form 8881)	1n	E53306
o	Current year credit for employer-provided child care facilities and services (Form 8882)	1o	E53307
p	Current year biodiesel fuels credit (Form 8864)	1p	E53308
q	Current year low sulfur diesel fuel production credit (Form 8896)	1q	E53309
r	Current year credit for contributions to selected community development corporations (Form 8847)	1r	E53319
s	Current year trans-Alaska pipeline liability fund credit (see instructions)	1s	E53314
t	Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1t	E53313
2	Current year credit. Add lines 1a through 1t	2	E53320
3	Passive activity credits included on line 2 (see instructions)	3	E53340
4	Subtract line 3 from line 2	4	E53350
5	Passive activity credits allowed for 2004 (see instructions)	5	E53380
6	Carryforward of general business credit to 2004. See instructions for the schedule to attach	6	E53400
7	Carryback of general business credit from 2005 (see instructions)	7	
8	Current year credit. Add lines 4 through 7	8	E53410

Part II Allowable Credit

9	Regular tax before credits (see instructions)	9	
10	Alternative minimum tax (see instructions)	10	E53485
11	Add lines 9 and 10	11	
12a	Foreign tax credit	12a	
b	Credits from Form 1040, lines 47 through 53	12b	
c	Possessions tax credit (Form 5735, line 17 or 27)	12c	
d	Credit for fuel from a nonconventional source	12d	
e	Qualified electric vehicle credit (Form 8834, line 20)	12e	
f	Add lines 12a through 12e	12f	
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13	E53500
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14	E53470
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	E53480
16	Tentative minimum tax (see instructions)	16	E53475
17	Enter the greater of line 15 or line 16	17	
18	Subtract line 17 from line 13. If zero or less, enter -0-	18	
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions. Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations: See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions if there has been an ownership change, acquisition, or reorganization	19	E53490

Form **4136**

Credit for Federal Tax Paid on Fuels

2004

Attachment Sequence No. **23**

▶ See the instructions on page 3.

▶ Attach this form to your income tax return.

Department of the Treasury
Internal Revenue Service

Name (as shown on your income tax return)

Taxpayer identification number

Caution: • You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720).
• Sales by gasoline wholesale distributors cannot be claimed on Form 4136. Instead, use Schedule 4 (Form 8849) or Schedule C, line 11 (Form 720) to make these claims.

1 Nontaxable Use of Gasoline and Gasohol

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use of gasoline	\$.184	}	\$ E53620	362
b	Use of gasoline on a farm for farming purposes	.184			
c	Other nontaxable use of gasoline	.184			
d	10% gasohol	.132		\$ E53625	359
e	7.7% gasohol	.14396		E53630	375
f	5.7% gasohol	.15436		E53635	376

2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.15	}	\$ E53690	354
b	Other nontaxable use	.194			
		.194		E53695	324

3 Nontaxable Use of Undyed Diesel Fuel

Claimant has the name and address of the person(s) who sold the diesel fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach a detailed explanation and check here

Caution: Claims cannot be made on line 3 for diesel fuel used on a farm for farming purposes. Only registered ultimate vendors may make those claims (see line 6).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.244	}	\$ E53660	360
		.244			
b	Use in trains	.20		E53760	353
c	Use in certain intercity and local buses	.17		E53766	350

4 Nontaxable Use of Undyed Kerosene

Claimant has the name and address of the person(s) who sold the kerosene to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach a detailed explanation and check here

Caution: Claims cannot be made on line 4 for kerosene used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims (see line 7).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
	Nontaxable use	\$.244	}	\$ E53662	346
		.244			

5 Nontaxable Use of Aviation Fuel

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.175		\$ E53705	355
b	Other nontaxable use	.219		E53710	369
c	Other nontaxable uses	.044		E53715	377

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel UV Registration No. ▶

Claimant sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach a detailed explanation and check here

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use on a farm for farming purposes	\$.244	}	\$ E53670	360
b	Use by a state or local government	.244			

7 Sales by Registered Ultimate Vendors of Undyed Kerosene UV Registration No. ▶
UP Registration No. ▶

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate (for lines 7a and 7b) from the buyer and has no reason to believe any information in the certificate is false, or has the Regulations section 48.6427-10(e)(4) statement, if required, for line 7c. See the instructions for additional information to be submitted.

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach a detailed explanation and check here

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use on a farm for farming purposes	\$.244	}	\$ E53780	346
b	Use by a state or local government	.244			
c	Sales from a blocked pump	.244			

8 Nontaxable Use of Liquefied Petroleum Gas (LPG) in Certain Buses

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in certain intercity and local buses	\$.062		\$ E53676	352
b	Use in qualified local buses or school buses	.136		E53678	361

9 Gasohol Blending

Claimant bought gasoline taxed at the full rate and blended it with alcohol to make gasohol. The gasohol was sold or used in claimant's trade or business. For each batch of gasohol, claimant has the required information relating to the purchase of the gasoline and alcohol used to make the gasohol and to support the amount claimed.

	(a) Rate	(c) Gallons of		(d) Amount of credit (col. (a) × col. (b))	(e) CRN
		(b) Gasoline	(c) Alcohol		
a	10% gasohol	\$.03734		\$ E53725	356
b	7.7% gasohol	.02804		E53730	357
c	5.7% gasohol	.02031		E53735	363

10 Total income tax credit claimed. Add lines 1 through 9, column (d). Enter here and on Form 1040, line 69 (also check box b on line 69); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ▶	10	\$ E53860			
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Form **4137**

Department of the Treasury
Internal Revenue Service (99)

Social Security and Medicare Tax on Unreported Tip Income

▶ See instructions on back.
▶ Attach to Form 1040.

OMB No. 1545-0059

2004

Attachment
Sequence No. 24

Name of person who received tips (as shown on Form 1040). If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number

Name(s) of employer(s) to whom you were required to, but did not, report your tips:

COMBINED TOTALS

1	Total cash and charge tips you received in 2004 (see instructions)	1	T53902	
2	Total cash and charge tips you reported to your employer in 2004	2	T53907	
3	Subtract line 2 from line 1. This amount is income you must include in the total on Form 1040, line 7	3	S53912	
4	Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions)	4	T53917	
5	Unreported tips subject to Medicare tax. Subtract line 4 from line 3. Enter here and on line 2 of Schedule U below.	5	S53922	
6	Maximum amount of wages (including tips) subject to social security tax	6	87,900	00
7	Total social security wages and social security tips (total of boxes 3 and 7 on Form(s) W-2) or railroad retirement (tier 1) compensation	7	T53927	
8	Subtract line 7 from line 6. If line 7 is more than line 6, enter -0- here and on line 9 and go to line 11	8	T53932	
9	Unreported tips subject to social security tax. Enter the smaller of line 5 or line 8 here and on line 1 of Schedule U below. If you received tips as a federal, state, or local government employee, see instructions.	9	S53937	
10	Multiply line 9 by .062	10	S53942	
11	Multiply line 5 by .0145	11	S53947	
12	Add lines 10 and 11. Enter the result here and on Form 1040, line 58 ▶	12	S53952	

For Paperwork Reduction Act Notice, see instructions on back.

Form **4137** (2004)

Do Not Detach

SCHEDULE U (Form 1040)

Department of the Treasury
Internal Revenue Service

U.S. Schedule of Unreported Tip Income

For crediting to your social security record

2004

Note: The amounts you report below are for your social security record. This record is used to figure any benefits, based on your earnings, payable to you and your dependents or your survivors. Fill in each item accurately and completely.

Print or type name of person who received tip income (as shown on Form 1040)		Social security number
Address (number, street, and apt. no., or P.O. box if mail is not delivered to your home)		Occupation
City, town or post office, state, and ZIP code		

1	Unreported tips subject to social security tax. Enter the amount from line 9 (Form 4137) above ▶	1		
2	Unreported tips subject to Medicare tax. Enter the amount from line 5 (Form 4137) above ▶	2		

Please do not write in this space

DLN—

Form **4137**

Social Security and Medicare Tax on Unreported Tip Income

OMB No. 1545-0059

2004

Attachment Sequence No. 24

Department of the Treasury
Internal Revenue Service (99)

▶ See instructions on back.
▶ Attach to Form 1040.

Name of person who received tips (as shown on Form 1040). If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number

Name(s) of employer(s) to whom you were required to, but did not, report your tips:

FIRST

1	Total cash and charge tips you received in 2004 (see instructions)	1	T53900
2	Total cash and charge tips you reported to your employer in 2004	2	T53905
3	Subtract line 2 from line 1. This amount is income you must include in the total on Form 1040, line 7.	3	S53910
4	Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions)	4	T53915
5	Unreported tips subject to Medicare tax. Subtract line 4 from line 3. Enter here and on line 2 of Schedule U below.	5	S53920
6	Maximum amount of wages (including tips) subject to social security tax	6	87,900 00
7	Total social security wages and social security tips (total of boxes 3 and 7 on Form(s) W-2) or railroad retirement (tier 1) compensation	7	T53925
8	Subtract line 7 from line 6. If line 7 is more than line 6, enter -0- here and on line 9 and go to line 11	8	T53930
9	Unreported tips subject to social security tax. Enter the smaller of line 5 or line 8 here and on line 1 of Schedule U below. If you received tips as a federal, state, or local government employee, see instructions.	9	S53935
10	Multiply line 9 by .062	10	S53940
11	Multiply line 5 by .0145	11	S53945
12	Add lines 10 and 11. Enter the result here and on Form 1040, line 58	12	S53950

For Paperwork Reduction Act Notice, see instructions on back.

Form **4137** (2004)

Do Not Detach

SCHEDULE U (Form 1040)

Department of the Treasury
Internal Revenue Service

U.S. Schedule of Unreported Tip Income

For crediting to your social security record

2004

Note: The amounts you report below are for your social security record. This record is used to figure any benefits, based on your earnings, payable to you and your dependents or your survivors. Fill in each item accurately and completely.

Print or type name of person who received tip income (as shown on Form 1040)	Social security number
Address (number, street, and apt. no., or P.O. box if mail is not delivered to your home)	Occupation
City, town or post office, state, and ZIP code	

1	Unreported tips subject to social security tax. Enter the amount from line 9 (Form 4137) above	▶	1	
2	Unreported tips subject to Medicare tax. Enter the amount from line 5 (Form 4137) above	▶	2	

Please do not write in this space

DLN—

Form **4137**

Social Security and Medicare Tax on Unreported Tip Income

OMB No. 1545-0059

2004

Attachment Sequence No. **24**

Department of the Treasury
Internal Revenue Service (99)

▶ See instructions on back.
▶ Attach to Form 1040.

Name of person who received tips (as shown on Form 1040). If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number

Name(s) of employer(s) to whom you were required to, but did not, report your tips:

SECOND

1	Total cash and charge tips you received in 2004 (see instructions)	1	T53901
2	Total cash and charge tips you reported to your employer in 2004	2	T53906
3	Subtract line 2 from line 1. This amount is income you must include in the total on Form 1040, line 7.	3	S53911
4	Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions)	4	T53916
5	Unreported tips subject to Medicare tax. Subtract line 4 from line 3. Enter here and on line 2 of Schedule U below.	5	S53921
6	Maximum amount of wages (including tips) subject to social security tax	6	87,900 00
7	Total social security wages and social security tips (total of boxes 3 and 7 on Form(s) W-2) or railroad retirement (tier 1) compensation	7	T53926
8	Subtract line 7 from line 6. If line 7 is more than line 6, enter -0- here and on line 9 and go to line 11	8	T53931
9	Unreported tips subject to social security tax. Enter the smaller of line 5 or line 8 here and on line 1 of Schedule U below. If you received tips as a federal, state, or local government employee, see instructions.	9	S53936
10	Multiply line 9 by .062	10	S53941
11	Multiply line 5 by .0145	11	S53946
12	Add lines 10 and 11. Enter the result here and on Form 1040, line 58	12	S53951

For Paperwork Reduction Act Notice, see instructions on back.

Form **4137** (2004)

Do Not Detach

SCHEDULE U (Form 1040)

U.S. Schedule of Unreported Tip Income

2004

Department of the Treasury
Internal Revenue Service

For crediting to your social security record

Note: The amounts you report below are for your social security record. This record is used to figure any benefits, based on your earnings, payable to you and your dependents or your survivors. Fill in each item accurately and completely.

Print or type name of person who received tip income (as shown on Form 1040) _____ Social security number _____

Address (number, street, and apt. no., or P.O. box if mail is not delivered to your home) _____ Occupation _____

City, town or post office, state, and ZIP code _____

1	Unreported tips subject to social security tax. Enter the amount from line 9 (Form 4137) above	▶	1	
2	Unreported tips subject to Medicare tax. Enter the amount from line 5 (Form 4137) above	▶	2	

Please do not write in this space

DLN—

Form **4562**

Depreciation and Amortization (Including Information on Listed Property)

2004

Attachment
Sequence No. **67**

Department of the Treasury
Internal Revenue Service

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

EPZONE

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	E54005
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions.	5	E54000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	E54010
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	E54015
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	E54020
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	E54060
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	E54040
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	E54100
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	E58110
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	E58120
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	E58140

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	E58100
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here GAACD <input type="checkbox"/>		

Section B—Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property	E54200			MTH3YR	E54400
b	5-year property	E54500			MTH5YR	E54700
c	7-year property	E54720			MTH7YR	E54760
d	10-year property	E54800			MTH10Y	E55000
e	15-year property	E55200			MTH15Y	E55300
f	20-year property	E55800			MTH20Y	E56000
g	25-year property	E56020	25 yrs.		S/L	E56040
h	Residential rental property undetermined type	E56100	27.5 yrs.	MM	S/L	E56300
i	Nonresidential real property	E57600	27.5 yrs.	MM	S/L	Undetermined type E57700
	Total GDS cost	E56400	39 yrs.	MM	S/L	E56500
	Total GDS cost	E57800		MM	S/L	Total GDS ded. E57900

Section C—Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a	Class life	E57910			S/L	E57930
b	12-year	E57950	12 yrs.		S/L	E57960
c	40-year	E57980	40 yrs.	MM	S/L	E58000

Part IV Summary (see page 8 of the instructions) Total ADS cost E58020 Total ADS ded. E58040

21	Listed property. Enter amount from line 28	21	E58080
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	E58160
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	E58180

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See page 9 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)							25		
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use (see page 8 of the instructions):									
		%				S/L -			
		%		total 26e + 27e		S/L -			
		%		E58060		S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.							28	E58080	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.								29	E54010

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles—See page 2 of the instructions)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 10 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):					
		E58200			
43 Amortization of costs that began before your 2004 tax year.				43	E58250
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report.				44	E58300

Casualties and Thefts

Department of the Treasury
Internal Revenue Service

- ▶ See separate instructions.
- ▶ Attach to your tax return.
- ▶ Use a separate Form 4684 for each casualty or theft.

Name(s) shown on tax return

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

- Property A _____
- Property B _____
- Property C _____
- Property D _____

	Properties			
	A	B	C	D
2 Cost or other basis of each property				
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions) <i>Note: If line 2 is more than line 3, skip line 4.</i>				
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year				
5 Fair market value before casualty or theft				
6 Fair market value after casualty or theft				
7 Subtract line 6 from line 5				
8 Enter the smaller of line 2 or line 7				
9 Subtract line 3 from line 8. If zero or less, enter -0-				
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D				
11 Enter the smaller of line 10 or \$100				
12 Subtract line 11 from line 10 Caution: Use only one Form 4684 for lines 13 through 18.				
13 Add the amounts on line 12 of all Forms 4684				
14 Add the amounts on line 4 of all Forms 4684				
15 • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.				E37700
16 If line 14 is less than line 13, enter the difference				E37703 +/-
17 Enter 10% of your adjusted gross income from Form 1040, line 37. Estates and trusts, see instructions				
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return				

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.

Identifying number

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A
Property B
Property C
Property D

20 Cost or adjusted basis of each property.

21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3

Note: If line 20 is more than line 21, skip line 22

22 Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.

23 Fair market value before casualty or theft

24 Fair market value after casualty or theft

25 Subtract line 24 from line 23

26 Enter the smaller of line 20 or line 25

Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.

27 Subtract line 21 from line 26. If zero or less, enter -0-

28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions)

Table with columns for Properties A, B, C, D and rows for lines 20-28.

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

Table for Part II, Section 1: Casualty or Theft of Property Held One Year or Less. Includes lines 29-32.

Casualty or Theft of Property Held More Than One Year

Table for Part II, Section 2: Casualty or Theft of Property Held More Than One Year. Includes lines 33-39.

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return. ▶ See separate instructions.

Name(s) shown on return

Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2004 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions). **1** **T40000**

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2						E40170+/-
3 Gain, if any, from Form 4684, line 39						E40180
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37						E40190
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824						E40200+/-
6 Gain, if any, from line 32, from other than casualty or theft						E40210
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						E40220+/-
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.						
All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below.						
8 Nonrecaptured net section 1231 losses from prior years (see instructions)						E40230
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on Schedule D (see instructions)						E40240

Part II Ordinary Gains and Losses

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

						E40250+/-
11 Loss, if any, from line 7						(E40255)
12 Gain, if any, from line 7 or amount from line 8, if applicable						E40260
13 Gain, if any, from line 31						E40265
14 Net gain or (loss) from Form 4684, lines 31 and 38a						E40270+/-
15 Ordinary gain from installment sales from Form 6252, line 25 or 36						E40275
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824						E40280+/-
17 Combine lines 10 through 16						E40290+/-
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions						
						18a E40300
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14.						
						18b E40305+/-

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22	T40010		
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24			
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b	E40120		
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g	E40130		
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the smaller of line 24 or 27b	27c	E40140		
28 If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a			
b	Enter the smaller of line 24 or 28a	28b	E40150		
29 If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b	Enter the smaller of line 24 or 29a (see instructions)	29b	E40160		

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	E40337
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	E40338
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	E40339

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33
34	Recomputed depreciation. See instructions	34
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35

Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040. ▶ See instructions on back.

Name(s) shown on Form 1040

Your social security number

Line D- F4835 (number attached)

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2004 (see instructions)? MPARFR Yes No

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

1 Income from production of livestock, produce, grains, and other crops.		1	E58360	
2a Cooperative distributions (Form(s) 1099-PATR)	2a	E58330	2b Taxable amount	
3a Agricultural program payments (see instructions)	3a	E58340	3b Taxable amount	
4 Commodity Credit Corporation (CCC) loans (see instructions):				
a CCC loans reported under election				
b CCC loans forfeited	4b	E58350	4c Taxable amount	
5 Crop insurance proceeds and certain disaster payments (see instructions):				
a Amount received in 2004	5a	E58380	5b Taxable amount	
c If election to defer to 2005 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2003	5d			
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)	6	E58390		+/-
7 Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. ▶	7	E58400		+/-

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8 Car and truck expenses (see Schedule F instructions). Also attach Form 4562		8			21	E58475		
9 Chemicals		9						
10 Conservation expenses (see instructions)		10			22a			
11 Custom hire (machine work)		11	E58410		22b			
12 Depreciation and section 179 expense deduction not claimed elsewhere		12	E58420		23	E58455		
13 Employee benefit programs other than on line 21 (see Schedule F instructions)		13	E58425		24	E58450		
14 Feed purchased		14			25			
15 Fertilizers and lime		15			26	E58490		
16 Freight and trucking		16			27	E58495		
17 Gasoline, fuel, and oil		17	E58430		28			
18 Insurance (other than health)		18			29			
19 Interest:								
a Mortgage (paid to banks, etc.)	19a		E58440		30a			
b Other	19b		E58460		30b			
20 Labor hired (less employment credits) (see Schedule F instructions).		20	E58465		30c			
					30d			
					30e			
					30f			
					30g			
21 Pension and profit-sharing plans					31	E58480		
22 Rent or lease:					32	E58500	+/-	
a Vehicles, machinery, and equipment (see instructions)					33a		<input type="checkbox"/> All investment is at risk.	
b Other (land, animals, etc.)					33b		<input type="checkbox"/> Some investment is not at risk.	
23 Repairs and maintenance								
24 Seeds and plants purchased								
25 Storage and warehousing								
26 Supplies purchased								
27 Taxes								
28 Utilities								
29 Veterinary, breeding, and medicine								
30 Other expenses (specify):								
a								
b								
c								
d								
e								
f								
g								
31 Total expenses. Add lines 8 through 30g								
32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33								
33 If line 32 is a loss, you must check the box that describes your investment in this activity (see instructions)								
You may need to complete Form 8582 to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40								
non deductible loss (+)/suspended loss carryover(-) E5854							33c	E58520

Investment Interest Expense Deduction

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2004 (see instructions)	1	E58900
2	Disallowed investment interest expense from 2003 Form 4952, line 7	2	E59200
3	Total investment interest expense. Add lines 1 and 2	3	E58950

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	E58970 +h	
4b	Qualified dividends included on line 4a	4b	E58972	
4c	Subtract line 4b from line 4a	4c	E58974 +/-	
4d	Net gain from the disposition of property held for investment	4d	E58975	
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	E58980	
4f	Subtract line 4e from line 4d	4f	E58985	
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g	E58990	
4h	Investment income. Add lines 4c, 4f, and 4g	4h	E58995 +/-	
5	Investment expenses (see instructions)	5	E59100	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6	E58960	

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2005. Subtract line 6 from line 3. If zero or less, enter -0-	7	E59260
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	8	E59280

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2004 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see Pub. 550, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if all of the following apply.

- Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 2003.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different

rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 535, Business Expenses.

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness. Investment interest expense is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on this page).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includable in gross income.

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you do not materially participate and any rental activity. See the instructions for Form 8582, Passive Activity Loss Limitations, for details.

- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Property held for investment. Property held for investment includes property that produces income, not derived in the ordinary course of a trade or business, from interest, dividends, annuities, or royalties. It also includes property that produces gain or loss, not derived in the ordinary course of a trade or business, from the disposition of property that produces these types of income or is held for investment. However, it does not include an interest in a passive activity.

Exception. A working interest in an oil or gas property that you held directly or through an entity that did not limit your liability is property held for investment, but only if you did not materially participate in the activity.

Part II—Net Investment Income

Line 4a

Gross income from property held for investment includes income, unless derived in the ordinary course of a trade or business, from interest, ordinary dividends (except Alaska Permanent Fund dividends), annuities, and royalties.

Name of recipient of distribution

Tax on Lump-Sum Distributions
(From Qualified Plans of Participants Born Before January 2, 1936)

▶ Attach to Form 1040 or Form 1041.

Identifying number

Part I Complete this part to see if you can use Form 4972

	Yes	No
1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form	1	LSDQPI
2 Did you roll over any part of the distribution? If "Yes," do not use this form	2	LSDROI
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3	LSDEBI
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, do not use this form.	4	LSD5YM
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this form for a 2004 distribution from your own plan	5a	LSDPYD
b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this distribution	5b	LSDDBI

Part II Complete this part to choose the 20% capital gain election (see instructions)

6 Capital gain part from Form 1099-R, box 3	6	E59400
7 Multiply line 6 by 20% (.20) ▶ If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 43, or Form 1041, Schedule G, line 1b, whichever applies.	7	

Part III Complete this part to choose the 10-year tax option (see instructions)

8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a	8	E59410
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	E59420
10 Total taxable amount. Subtract line 9 from line 8	10	E59430
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11	E59440
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18	12	E59450
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000	13	
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14	
15 Multiply line 14 by 20% (.20)	15	
16 Minimum distribution allowance. Subtract line 15 from line 13	16	E59460
17 Subtract line 16 from line 12	17	
18 Federal estate tax attributable to lump-sum distribution	18	E59470
19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19	
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places).	20	
21 Multiply line 16 by the decimal on line 20	21	
22 Subtract line 21 from line 11	22	
23 Multiply line 19 by 10% (.10)	23	
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	E59475
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25	
26 Multiply line 22 by 10% (.10)	26	
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	E59480
28 Multiply line 27 by ten (10)	28	
29 Subtract line 28 from line 25. Multiple recipients, see instructions MRC ▶	29	E59485
30 Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 43, or Form 1041, Schedule G, line 1b, whichever applies ▶	30	E59490

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

2004

Attachment
Sequence No. **29**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.
▶ See separate instructions.

Name of individual subject to additional tax. If married filing jointly, see instructions.	Your social security number
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COMBINED FORM TOTALS

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.
	City, town or post office, state, and ZIP code	If this is an amended return, check here <input type="checkbox"/>

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, without filing Form 5329. See the instructions for Form 1040, line 59.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1 Early distributions included in income. For Roth IRA distributions, see instructions	1		
2 Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2		
3 Amount subject to additional tax. Subtract line 2 from line 1	3	E59882	
4 Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59 <i>Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).</i>	4	E59892	

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5 Distributions included in income from Coverdell ESAs and QTPs	5		
6 Distributions included on line 5 that are not subject to the additional tax (see instructions)	6		
7 Amount subject to additional tax. Subtract line 6 from line 5	7	E59897	
8 Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59	8	E59902	

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2004 than is allowable or you had an amount on line 17 of your 2003 Form 5329.

9 Enter your excess contributions from line 16 of your 2003 Form 5329 (see instructions). If zero, go to line 15	9		
10 If your traditional IRA contributions for 2004 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11 2004 traditional IRA distributions included in income (see instructions)	11		
12 2004 distributions of prior year excess contributions (see instructions)	12		
13 Add lines 10, 11, and 12	13		
14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14		
15 Excess contributions for 2004 (see instructions)	15		
16 Total excess contributions. Add lines 14 and 15	16	E59907	
17 Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59	17	E59912	

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2004 than is allowable or you had an amount on line 25 of your 2003 Form 5329.

18 Enter your excess contributions from line 24 of your 2003 Form 5329 (see instructions). If zero, go to line 23	18		
19 If your Roth IRA contributions for 2004 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20 2004 distributions from your Roth IRAs (see instructions)	20		
21 Add lines 19 and 20	21		
22 Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22		
23 Excess contributions for 2004 (see instructions)	23		
24 Total excess contributions. Add lines 22 and 23	24	E59917	
25 Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59	25	E59922	

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2004 were more than is allowable or you had an amount on line 33 of your 2003 Form 5329.

26	Enter the excess contributions from line 32 of your 2003 Form 5329 (see instructions). If zero, go to line 31			26	
27	If the contributions to your Coverdell ESAs for 2004 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2004 distributions from your Coverdell ESAs (see instructions)	28			
29	Add lines 27 and 28			29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	
31	Excess contributions for 2004 (see instructions)			31	
32	Total excess contributions. Add lines 30 and 31			32	E59927
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59			33	E59932

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2004 than is allowable or you had an amount on line 41 of your 2003 Form 5329.

34	Enter the excess contributions from line 40 of your 2003 Form 5329 (see instructions). If zero, go to line 39			34	
35	If the contributions to your Archer MSAs for 2004 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2004 distributions from your Archer MSAs from Form 8853, line 10	36			
37	Add lines 35 and 36			37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	
39	Excess contributions for 2004 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			40	E59937
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59			41	E59942

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)

Complete this part if contributions to your HSAs were more than is allowable.

42	Excess contributions for 2004 (see instructions)	42	E59962
43	Additional tax. Enter 6% (.06) of the smaller of line 42 or the value of your HSAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59	43	E59967

Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

44	Minimum required distribution for 2004 (see instructions)	44	
45	Amount actually distributed to you in 2004	45	
46	Subtract line 45 from line 44. If zero or less, enter -0-	46	E59947
47	Additional tax. Enter 50% (.50) of line 46. Include this amount on Form 1040, line 59	47	E59952

Signature. Complete only if you are filing this form by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Please Sign Here

Your signature _____ Date _____

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()	

Work Opportunity Credit

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit (Members of a controlled group, see instructions.)

1 Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group and:													
a	Worked for you at least 120 hours but fewer than 400 hours \$ × 25% (.25)	1a	E59770										
b	Worked for you at least 400 hours \$ × 40% (.40)	1b	E59775										
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2	E59780										
3	Work opportunity credits from pass-through entities:												
	<table border="1"> <thead> <tr> <th>If you are a—</th> <th>Then enter the total of the current year credits from—</th> </tr> </thead> <tbody> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 13, code G, H, or J</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 15, code G, H, or J</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), line 14.</td> </tr> <tr> <td>d Patron</td> <td>Written statement from cooperative</td> </tr> </tbody> </table>	If you are a—	Then enter the total of the current year credits from—	a Shareholder	Schedule K-1 (Form 1120S), box 13, code G, H, or J	b Partner	Schedule K-1 (Form 1065), box 15, code G, H, or J	c Beneficiary	Schedule K-1 (Form 1041), line 14.	d Patron	Written statement from cooperative	3	E59785
If you are a—	Then enter the total of the current year credits from—												
a Shareholder	Schedule K-1 (Form 1120S), box 13, code G, H, or J												
b Partner	Schedule K-1 (Form 1065), box 15, code G, H, or J												
c Beneficiary	Schedule K-1 (Form 1041), line 14.												
d Patron	Written statement from cooperative												
4	Current year credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.) Nondeductible credit E59795	4	E59790										

Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 43 Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 	5	
6	Alternative minimum tax:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 35 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 	6	
7	Add lines 5 and 6	7	
8a	Foreign tax credit	8a	
b	Credits from Form 1040, lines 47 through 53	8b	
c	Possessions tax credit (Form 5735, line 17 or 27)	8c	
d	Credit for fuel from a nonconventional source	8d	
e	Qualified electric vehicle credit (Form 8834, line 20)	8e	
f	Add lines 8a through 8e	8f	
9	Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	
10	Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0-	10	
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	
12	Tentative minimum tax (see instructions)	12	
13	Enter the greater of line 11 or line 12	13	
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	

At-Risk Limitations

Department of the Treasury
Internal Revenue Service

- ▶ Attach to your tax return.
- ▶ See separate instructions.

Name(s) shown on return

Identifying number

Description of activity (see page 2 of the instructions)

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts
(see page 2 of the instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:	2a	
a	Schedule D	2b	
b	Form 4797	2c	
c	Other form or schedule		
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	()
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	T59800 +/-

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6	
7	Increases for the tax year (see page 3 of the instructions)	7	
8	Add lines 6 and 7	8	
9	Decreases for the tax year (see page 4 of the instructions)	9	
10a	Subtract line 9 from line 8	10a	
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b	

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for 2003, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11	
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):	15	
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.		
b	<input type="checkbox"/> From 2003 Form 6198, line 19b. Do not enter the amount from line 10b of the 2003 form.		
16	Increases since (check box that applies):	16	
a	<input type="checkbox"/> Effective date	17	
b	<input type="checkbox"/> The end of your 2003 tax year		
17	Add lines 15 and 16	17	
18	Decreases since (check box that applies):	18	
a	<input type="checkbox"/> Effective date		
b	<input type="checkbox"/> The end of your 2003 tax year		
19a	Subtract line 18 from line 17	19a	
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b	

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20	T59820
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover	21	(T59840)

Note: If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limitations, or the Instructions for Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

Alternative Minimum Tax—Individuals

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. **32**

Name(s) shown on Form 1040

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

	AMTIC	+/-
1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 40, and go to line 2. Otherwise, enter the amount from Form 1040, line 37, and go to line 7. (If less than zero, enter as a negative amount.)	E60000	
2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 37.	E60200	
3 Taxes from Schedule A (Form 1040), line 9.	E60240	
4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions.	E60290	
5 Miscellaneous deductions from Schedule A (Form 1040), line 26.	E60220	
6 If Form 1040, line 37, is over \$142,700 (over \$71,350 if married filing separately), enter the amount from line 9 of the Itemized Deductions Worksheet on page B-1 of the Instructions for Schedules A & B (Form 1040).	(E60130)	
7 Tax refund from Form 1040, line 10 or line 21.	(E60260)	
8 Investment interest expense (difference between regular tax and AMT).	E60300	
9 Depletion (difference between regular tax and AMT).	E60860	
10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount.	E60100	
11 Interest from specified private activity bonds exempt from the regular tax.	E60840	
12 Qualified small business stock (7% of gain excluded under section 1202).	E60630	
13 Exercise of incentive stock options (excess of AMT income over regular tax income).	E60550	
14 Estates and trusts (amount from Schedule K-1 (Form 1041), line 9).	E60720	
15 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6).	E60430	
16 Disposition of property (difference between AMT and regular tax gain or loss).	E60500	
17 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT).	E60340	
18 Passive activities (difference between AMT and regular tax income or loss).	E60680	
19 Loss limitations (difference between AMT and regular tax income or loss).	E60600	
20 Circulation costs (difference between regular tax and AMT).	E60405	
21 Long-term contracts (difference between AMT and regular tax income).	E60440	
22 Mining costs (difference between regular tax and AMT).	E60420	
23 Research and experimental costs (difference between regular tax and AMT).	E60410	
24 Income from certain installment sales before January 1, 1987.	(E60480)	
25 Intangible drilling costs preference.	E61400	
26 Other adjustments, including income-based related adjustments.	E60660	
27 Alternative tax net operating loss deduction.	(E62000)	
28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see page 6 of the instructions.)	E62100	

Part II Alternative Minimum Tax

KID14

	Annualized Return	SHRTYR												
29 Exemption. (If this form is for a child under age 14, see page 6 of the instructions.)														
<table border="0"> <tr> <td>IF your filing status is . . .</td> <td>AND line 28 is not over . . .</td> <td>THEN enter on line 29 . . .</td> </tr> <tr> <td>Single or head of household</td> <td>\$112,500</td> <td>\$40,250</td> </tr> <tr> <td>Married filing jointly or qualifying widow(er)</td> <td>150,000</td> <td>58,000</td> </tr> <tr> <td>Married filing separately</td> <td>75,000</td> <td>29,000</td> </tr> </table>	IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .	Single or head of household	\$112,500	\$40,250	Married filing jointly or qualifying widow(er)	150,000	58,000	Married filing separately	75,000	29,000		E62600
IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .												
Single or head of household	\$112,500	\$40,250												
Married filing jointly or qualifying widow(er)	150,000	58,000												
Married filing separately	75,000	29,000												
If line 28 is over the amount shown above for your filing status, see page 6 of the instructions.														
30 Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here.		E62700												
31 <ul style="list-style-type: none"> If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 		E62800												
32 Alternative minimum tax foreign tax credit (see page 7 of the instructions).		E62900												
33 Tentative minimum tax. Subtract line 32 from line 31.		E63000												
34 Tax from Form 1040, line 43 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 46). If you used Schedule J to figure your tax, the amounts for lines 43 and 46 of Form 1040 must be refigured without using Schedule J (see page 8 of the instructions).		E63100												
35 Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 44.		E63200												

Part III Tax Computation Using Maximum Capital Gains Rates F6251D

36	Enter the amount from Form 6251, line 30			36	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 13 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see page 8 of the instructions)	37	E62720		
38	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see page 8 of the instructions)	38	E62730		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary)	39	E62740		
40	Enter the smaller of line 36 or line 39			40	
41	Subtract line 40 from line 36			41	
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result			42	E62745
43	Enter: <ul style="list-style-type: none"> • \$58,100 if married filing jointly or qualifying widow(er), • \$29,050 if single or married filing separately, or • \$38,900 if head of household. 	43			
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 14 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44			
45	Subtract line 44 from line 43. If zero or less, enter -0-	45			
46	Enter the smaller of line 36 or line 37	46			
47	Enter the smaller of line 45 or line 46	47			
48	Multiply line 47 by 5% (.05)			48	E62747
49	Subtract line 47 from line 46	49			
50	Multiply line 49 by 15% (.15)			50	E62755
If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.					
51	Subtract line 46 from line 40	51			
52	Multiply line 51 by 25% (.25)			52	E62770
53	Add lines 42, 48, 50, and 52			53	
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result			54	E62780
55	Enter the smaller of line 53 or line 54 here and on line 31			55	

Installment Sale Income

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.
▶ Use a separate form for each sale or other disposition of property on the installment method.

Name(s) shown on return

Identifying number

- 1 Description of property ▶ _____
- 2a Date acquired (month, day, year) ▶ ____ / ____ / ____ b Date sold (month, day, year) ▶ ____ / ____ / ____
- 3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4. . . . Yes No
- 4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale Yes No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

5	Selling price including mortgages and other debts. Do not include interest whether stated or unstated		5	E36500	
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6			
7	Subtract line 6 from line 5	7			
8	Cost or other basis of property sold	8			
9	Depreciation allowed or allowable	9			
10	Adjusted basis. Subtract line 9 from line 8	10			
11	Commissions and other expenses of sale	11			
12	Income recapture from Form 4797, Part III (see instructions)	12			
13	Add lines 10, 11, and 12	13	E36505		+/-
14	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)	14	E36510		+/-
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	15	E36515		
16	Gross profit. Subtract line 15 from line 14	16	E36520		+/-
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	E36525		
18	Contract price. Add line 7 and line 17	18	E36530		+/-

Part II Installment Sale Income. Complete this part for the year of sale and any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions	19			
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20			
21	Payments received during year (see instructions). Do not include interest, whether stated or unstated	21	E36535		
22	Add lines 20 and 21	22	E36540		
23	Payments received in prior years (see instructions). Do not include interest, whether stated or unstated	23	E36542		
24	Installment sale income. Multiply line 22 by line 19	24	E36545		
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	E36550		
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	26	E36555		

Part III Related Party Installment Sale Income. Do not complete if you received the final payment this tax year.

- 27 Name, address, and taxpayer identifying number of related party _____
- 28 Did the related party resell or dispose of the property ("second disposition") during this tax year? Yes No
- 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
- a The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ▶ ____ / ____ / ____
- b The first disposition was a sale or exchange of stock to the issuing corporation.
- c The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- d The second disposition occurred after the death of the original seller or buyer.
- e It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
- | | | | | | |
|----|--|----|--------|--|--|
| 30 | Selling price of property sold by related party (see instructions) | 30 | | | |
| 31 | Enter contract price from line 18 for year of first sale | 31 | | | |
| 32 | Enter the smaller of line 30 or line 31 | 32 | | | |
| 33 | Total payments received by the end of your 2004 tax year (see instructions) | 33 | | | |
| 34 | Subtract line 33 from line 32. If zero or less, enter -0- | 34 | | | |
| 35 | Multiply line 34 by the gross profit percentage on line 19 for year of first sale | 35 | E36560 | | |
| 36 | Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) | 36 | E36565 | | |
| 37 | Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions) | 37 | E36570 | | |

Form **6781**

Gains and Losses From Section 1256 Contracts and Straddles

OMB No. 1545-0644

2004

Attachment Sequence No. **82**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

Check all applicable boxes (see instructions). **A** Mixed straddle election **C** Mixed straddle account election
B Straddle-by-straddle identification election **D** Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

(a) Identification of account	(b) (Loss)	(c) Gain
1		
2 Add the amounts on line 1 in columns (b) and (c)	2 ()	
3 Net gain or (loss). Combine line 2, columns (b) and (c)	3	E40340+/-
4 Form 1099-B adjustments. See instructions and attach schedule	4	E40350+/-
5 Combine lines 3 and 4	5	E40360+/-
<i>Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.</i>		
6 If you have a net section 1256 contracts loss and you checked box D above, enter the amount of that loss to be carried back, as a positive number	6	E40380
7 Combine lines 5 and 6	7	E40390+/-
8 Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	E40400+/-
9 Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	E40410+/-

Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components.

Section A—Losses From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (e) is more than (g), enter difference. Otherwise, enter -0-
10							
11a Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)							11a (E40420)
11b Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)							11b (E40430)

Section B—Gains From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	
12						
13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)						13a E40440
13b Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)						13b E40450

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14				

Noncash Charitable Contributions

▶ Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.
 ▶ See separate instructions.

OMB No. 1545-0908

Attachment Sequence No. **55**

Name(s) shown on your income tax return

Identifying number

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property
A		
B		
C		
D		
E		

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value	(h) Method used to determine the fair market value
A				E16660 +/-		
B					E16670 +/-	
C						
D						
E						

Part II Other Information—Complete line 2 if you gave less than an entire interest in property listed in Part I. Complete line 3 if conditions were attached to a contribution listed in Part I.

- 2 If, during the year, you contributed less than the entire interest in the property, complete lines a-e.
- a Enter the letter from Part I that identifies the property ▶ _____. If Part II applies to more than one property, attach a separate statement.
 - b Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year ▶ _____ (2) For any prior tax years ▶ _____
 - c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):
 Name of charitable organization (donee) _____
 Address (number, street, and room or suite no.) _____
 City or town, state, and ZIP code _____
 - d For tangible property, enter the place where the property is located or kept ▶ _____
 - e Name of any person, other than the donee organization, having actual possession of the property ▶ _____

3 If conditions were attached to any contribution listed in Part I, answer questions a - c and attach the required statement (see instructions).

- a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?
- b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?
- c Is there a restriction limiting the donated property for a particular use?

	Yes	No
a		
b		
c		

Name(s) shown on your income tax return

Identifying number

Section B—Appraisal Summary—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. Exception. Report contributions of certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the Note in Part I below.

Part I Information on Donated Property—To be completed by the taxpayer and/or appraiser.

4 Check type of property:

- Art* (contribution of \$20,000 or more)
Real Estate
Gems/Jewelry
Stamp Collections
Art* (contribution of less than \$20,000)
Coin Collections
Books
Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

Note: If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

Table with 3 columns: (a) Description of donated property, (b) If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift, (c) Appraised fair market value. Rows A, B, C, D.

Table with 6 columns: (d) Date acquired by donor, (e) How acquired by donor, (f) Donor's cost or adjusted basis, (g) For bargain sales, enter amount received, (h) Amount claimed as a deduction, (i) Average trading price of securities. Rows A, B, C, D.

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions.

Signature of taxpayer (donor)

Date

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this appraisal summary may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

Sign

Here

Signature

Title

Date of appraisal

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on

(Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? Yes No

Name of charitable organization (donee)

Employer identification number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

Authorized signature

Title

Date



Form **8396**

Department of the Treasury
Internal Revenue Service

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by
State or Local Governmental Units or Agencies)

▶ Attach to Form 1040. ▶ See instructions on back.

OMB No. 1545-0930

2004

Attachment
Sequence No. **53**

Name(s) shown on Form 1040

Your social security number

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on Form 1040.

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1		
2	Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the interest rate on your home mortgage	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	3	E64000	
4	Enter any 2001 credit carryforward from line 18 of your 2003 Form 8396	4	E64020	
5	Enter any 2002 credit carryforward from line 16 of your 2003 Form 8396	5	E64040	
6	Enter any 2003 credit carryforward from line 19 of your 2003 Form 8396	6	E64060	
7	Add lines 3 through 6	7	E64080	
8	Enter the amount from Form 1040, line 45	8		
9	Enter the total of the amounts from Form 1040, lines 46 through 51	9		
10	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II	10		
11	Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include this amount in the total on Form 1040, line 53, and check box a on that line	11	E64200	

Part II Mortgage Interest Credit Carryforward to 2005. (Complete only if line 11 is less than line 7.)

12	Add lines 3 and 4	12		
13	Enter the amount from line 7	13		
14	Enter the larger of line 11 or line 12	14		
15	Subtract line 14 from line 13	15		
16	2003 credit carryforward to 2005. Enter the smaller of line 6 or line 15	16		
17	Subtract line 16 from line 15	17		
18	2002 credit carryforward to 2005. Enter the smaller of line 5 or line 17	18		
19	2004 credit carryforward to 2005. Subtract line 11 from line 3. If zero or less, enter -0-	19		

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 62502X

Form **8396** (2004)

Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

Identifying number

Part I 2004 Passive Activity Loss

Caution: See the instructions for Worksheets 1, 2, and 3 on pages 7 and 8 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation see **Special Allowance for Rental Real Estate Activities** on page 3 of the instructions.)

- 1a Activities with net income (enter the amount from Worksheet 1, column (a))
- 1b Activities with net loss (enter the amount from Worksheet 1, column (b))
- 1c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))
- 1d Combine lines 1a, 1b, and 1c.

1a	E65300		
1b	(E65400)		
1c	(E65570)		
1d	E65600 +/-		

Commercial Revitalization Deductions From Rental Real Estate Activities

- 2a Commercial revitalization deductions from Worksheet 2, column (a)
- 2b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)
- 2c Add lines 2a and 2b.

2a	(E65700)		
2b	(E65870)		
2c	(E65900)		

All Other Passive Activities

- 3a Activities with net income (enter the amount from Worksheet 3, column (a))
- 3b Activities with net loss (enter the amount from Worksheet 3, column (b))
- 3c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))
- 3d Combine lines 3a, 3b, and 3c.

3a	E66000		
3b	(E66100)		
3c	(E66270)		
3d	E66300 +/-		

- 4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used

4	E66400 +/-		
---	------------	--	--

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. See page 8 for an example.

- 5 Enter the smaller of the loss on line 1d or the loss on line 4
- 6 Enter \$150,000. If married filing separately, see page 8
- 7 Enter modified adjusted gross income, but not less than zero (see page 8)
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.
- 8 Subtract line 7 from line 6
- 9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 8
- 10 Enter the smaller of line 5 or line 9.
If line 2c is a loss, go to Part III. Otherwise, go to line 15.

5	E66500		
6	E66600		
7	E66700		
8	E66800		
9	E66900		
10	E67000		

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II on page 8.

- 11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see Instructions
- 12 Enter the loss from line 4
- 13 Reduce line 12 by the amount on line 10
- 14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13

11	E67300		
12			
13	E67500		
14	E67600		

Part IV Total Losses Allowed

- 15 Add the income, if any, on lines 1a and 3a and enter the total
- 16 Total losses allowed from all passive activities for 2004. Add lines 10, 14, and 15. See pages 10 and 11 of the instructions to find out how to report the losses on your tax return

15	E67900		
16	E68000		

Department of the Treasury
Internal Revenue Service (99)

▶ See instructions on back.
▶ Attach to your tax return.

Attachment
Sequence No. **36b**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Number of Forms 8609 attached	N19	2	E68060
2	Eligible basis of buildings (total from attached Schedules A (Form 8609), line 1)		3a	E68080
3a	Qualified basis of low-income buildings (total from attached Schedules A (Form 8609), line 3)			
b	Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.			
(i)	(ii)	(iii)	(iv)	
4	Current year credit from attached Schedules A (Form 8609) (see instructions)		4	E68100
5	Low-income housing credits from pass-through entities (if more than one entity, see instructions):			
	If you are a—	Then enter the total of the current year credits from—		
a	Shareholder	Schedule K-1 (Form 1120S), box 13, codes A and B		
b	Partner	Schedule K-1 (Form 1065), box 15, codes A and B, or Schedule K-1 (Form 1065-B), box 8	5	E68120
c	Beneficiary	Schedule K-1 (Form 1041), line 14		
		EIN of pass-through entity		
6	Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800		6	
7	Current year credit or passive activity credit (see instructions)		7	E68140

E68160

Part II Allowable Credit

8	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 43		8	
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
9	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35		9	
	• Corporations. Enter the amount from Form 4626, line 14			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		10	
10	Add lines 8 and 9			
11a	Foreign tax credit	11a		
b	Credits from Form 1040, lines 47 through 53	11b		
c	Possessions tax credit (Form 5735, line 17 or 27)	11c		
d	Credit for fuel from a nonconventional source	11d		
e	Qualified electric vehicle credit (Form 8834, line 20)	11e		
f	Add lines 11a through 11e		11f	
12	Net income tax. Subtract line 11f from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17		12	
13	Net regular tax. Subtract line 11f from line 8. If zero or less, enter -0-	13		
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	14		
15	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 33			
	• Corporations. Enter the amount from Form 4626, line 12			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	15		
16	Enter the greater of line 14 or line 15		16	
17	Subtract line 16 from line 12. If zero or less, enter -0-		17	
18	Credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions		18	

Nondeductible IRAs

2004

Attachment
Sequence No. **48**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

Your social security number

PRIMARY TAXPAYER

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if:

- You made nondeductible contributions to a traditional IRA for 2004,
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2004 (other than a rollover, conversion, recharacterization, or return of certain contributions) and you made nondeductible contributions to a traditional IRA in 2004 or an earlier year, or
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2004 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2004, including those made for 2004 from January 1, 2005, through April 15, 2005 (see page 5 of the instructions)	1	E68500	
2	Enter your total basis in traditional IRAs (see page 5 of the instructions)	2	E68300	
3	Add lines 1 and 2	3	E68550	
<p>In 2004, did you take a distribution from traditional, SEP, or SIMPLE IRAs or make a Roth IRA conversion?</p> <p><input type="checkbox"/> No → Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p><input type="checkbox"/> Yes → Go to line 4.</p>				
4	Enter those contributions included on line 1 that were made from January 1, 2005, through April 15, 2005	4	E68600	
5	Subtract line 4 from line 3	5	E68700	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2004, plus any outstanding rollovers (see page 6 of the instructions)	6	E69000	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2004. Do not include rollovers, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7	E69100	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. Do not include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16	8	E69125	
9	Add lines 6, 7, and 8	9	E69200	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10		PCTPRI ×
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	E69150	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	E69400	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	E69175	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2004 and earlier years.	14	E69550	
15	Taxable amount. Subtract line 12 from line 7. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15	E69555	

Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see page 7 of the instructions).

Part II 2004 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2004 (excluding any portion you recharacterized).

Caution: If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2004, you cannot convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2004. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).

16 If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2004 or 2005 (see page 7 of the instructions)	16	E69580	
17 If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17	E69590	
18 Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	E69600	

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2004 (other than a rollover, recharacterization, or return of certain contributions—see page 7 of the instructions).

19 Enter your total nonqualified distributions from Roth IRAs in 2004 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19	E69620	
20 Qualified first-time homebuyer expenses (see page 7 of the instructions). Do not enter more than \$10,000	20	E69692	
21 Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	E69650	
22 Enter your basis in Roth IRA contributions (see page 7 of the instructions)	22	E69635	
23 Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	23	E69640	
24 Enter your basis in Roth IRA conversions (see page 8 of the instructions)	24	E69680	
25 Taxable amount. Subtract line 24 from line 23. If zero or less, enter -0-. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25	E69700	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

Nondeductible IRAs

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

Your social security number

SECOND TAXPAYER

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if:

- You made nondeductible contributions to a traditional IRA for 2004,
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2004 (other than a rollover, conversion, recharacterization, or return of certain contributions) and you made nondeductible contributions to a traditional IRA in 2004 or an earlier year, or
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2004 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2004, including those made for 2004 from January 1, 2005, through April 15, 2005 (see page 5 of the instructions)	1	E68505	
2	Enter your total basis in traditional IRAs (see page 5 of the instructions)	2	E68305	
3	Add lines 1 and 2	3	E68555	
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <p>In 2004, did you take a distribution from traditional, SEP, or SIMPLE IRAs or make a Roth IRA conversion?</p> </div> <p style="margin-left: 20px;">No → Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p style="margin-left: 20px;">Yes → Go to line 4.</p>				
4	Enter those contributions included on line 1 that were made from January 1, 2005, through April 15, 2005	4	E68605	
5	Subtract line 4 from line 3	5	E68705	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2004, plus any outstanding rollovers (see page 6 of the instructions)	6	E69005	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2004. Do not include rollovers, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7	E69105	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. Do not include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16	8	E69130	
9	Add lines 6, 7, and 8	9	E69205	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	PCTSEC x	
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	E69155	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	E69405	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	E69180	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2004 and earlier years.	14	E69551	
15	Taxable amount. Subtract line 12 from line 7. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15	E69556	

Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see page 7 of the instructions).

Part II 2004 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2004 (excluding any portion you recharacterized).

Caution: If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2004, you cannot convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2004. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2004 or 2005 (see page 7 of the instructions)	16	E69585	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17	E69595	
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	E69605	

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2004 (other than a rollover, recharacterization, or return of certain contributions—see page 7 of the instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2004 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19	E69621	
20	Qualified first-time homebuyer expenses (see page 7 of the instructions). Do not enter more than \$10,000	20	E69693	
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	E69651	
22	Enter your basis in Roth IRA contributions (see page 7 of the instructions)	22	E69636	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	23	E69645	
24	Enter your basis in Roth IRA conversions (see page 8 of the instructions)	24	E69685	
25	Taxable amount. Subtract line 24 from line 23. If zero or less, enter -0-. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25	E69705	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

Form **8606**

Nondeductible IRAs

2004

Attachment Sequence No. **48**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

Your social security number

COMBINED TOTAL

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if:

- You made nondeductible contributions to a traditional IRA for 2004,
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2004 (other than a rollover, conversion, recharacterization, or return of certain contributions) and you made nondeductible contributions to a traditional IRA in 2004 or an earlier year, or
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2004 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2004, including those made for 2004 from January 1, 2005, through April 15, 2005 (see page 5 of the instructions)	1	E70500	
2	Enter your total basis in traditional IRAs (see page 5 of the instructions)	2	E70300	
3	Add lines 1 and 2	3	E70550	
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <p>In 2004, did you take a distribution from traditional, SEP, or SIMPLE IRAs or make a Roth IRA conversion?</p> </div> <p style="margin-left: 20px;">No → Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p style="margin-left: 20px;">Yes → Go to line 4.</p>				
4	Enter those contributions included on line 1 that were made from January 1, 2005, through April 15, 2005	4	E70600	
5	Subtract line 4 from line 3	5	E70700	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2004, plus any outstanding rollovers (see page 6 of the instructions)	6	E71000	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2004. Do not include rollovers, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7	E71100	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. Do not include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16	8	E71125	
9	Add lines 6, 7, and 8	9	E71200	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	X	
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	E71150	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	E71400	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	E71175	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2004 and earlier years.	14	E71550	
15	Taxable amount. Subtract line 12 from line 7. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see page 7 of the instructions).	15	E71555	

Part II 2004 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2004 (excluding any portion you recharacterized).

Caution: If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2004, you cannot convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2004. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).

16 If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2004 or 2005 (see page 7 of the instructions)	16	E71580	
17 If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17	E71590	
18 Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	E71600	

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2004 (other than a rollover, recharacterization, or return of certain contributions—see page 7 of the instructions).

19 Enter your total nonqualified distributions from Roth IRAs in 2004 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19	E71620	
20 Qualified first-time homebuyer expenses (see page 7 of the instructions). Do not enter more than \$10,000	20	E71692	
21 Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	E71650	
22 Enter your basis in Roth IRA contributions (see page 7 of the instructions)	22	E71635	
23 Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	23	E71640	
24 Enter your basis in Roth IRA conversions (see page 8 of the instructions)	24	E71680	
25 Taxable amount. Subtract line 24 from line 23. If zero or less, enter -0-. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25	E71700	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ _____
Your signature

▶ _____
Date

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)
Department of the Treasury
Internal Revenue Service

N19

Annual Statement

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ Attach to Form 8609 and file with owner's Federal income tax return.

<p>A Building owner's name</p>	<p>B Identifying number ▶</p> <p>C Building identification number ▶</p>
---------------------------------------	---

D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? **Yes** **No**. If "No," see instructions.

E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? **Yes** **No**. If "No," see instructions and stop here.

F Was there a decrease in the qualified basis of the above building for this tax year? **Yes** **No**. If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here**.

1 Eligible basis of building	1	E72000
2 Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	
3 Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	E72020
4 Part-year adjustment for disposition or acquisition during the tax year	4	
5 Credit percentage	5	
6 Multiply line 3 or line 4 by the percentage on line 5	6	
7 Additions to qualified basis, if any	7	
8 Part-year adjustment for disposition or acquisition during the tax year	8	
9 Credit percentage. Enter one-third of the percentage on line 5	9	
10 Multiply line 7 or line 8 by the percentage on line 9	10	
11 Section 42(f)(3)(B) modification	11	
12 Add lines 10 and 11	12	
13 Credit for building before line 14 reduction. Subtract line 12 from line 6	13	
14 Disallowed credit due to Federal grants (see instructions)	14	
15 Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	E72040
16 Taxpayer's proportionate share of credit for the year (see instructions)	16	
17 Adjustments for deferred first-year credit (see instructions)	17	
18 Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586.	18	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidies and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

increase the eligible basis of the building reported in Part II of the Form 8609 you file.

Note: This increase cannot cause the credit on line 15 of Schedule A to exceed the credit amount allocated on line 1b, Part I, of Form 8609.

Basis reductions. The amount of eligible basis entered on Form 8609 does not include the cost of land, the amount of any Federal grant received for the building during the first year of the credit period, or any portion of a building's adjusted basis for which an election was made prior to November 5, 1990, under section 167(k). Do not reduce the eligible basis on line 1 of Schedule A by the amounts of any Federal grants received after the first year of the credit period. The calculation for line 14 of Schedule A will reduce the credit by the amount of any Federal grants received during the compliance period that did not reduce the eligible basis during the first year of the credit period.

For more details on determining eligible basis, see the instructions for Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions; line 7 on the 2003 revision).

Line 2. Only the portion of the basis on line 1 attributable to the low-income rental units in the building at the close of the tax year qualifies for the credit. This is the smaller of (a) the fractional amount of low-income units to all residential rental units (the "unit fraction") or (b) the fractional amount of floor space of the low-income units to the floor space of all residential rental units (the "floor space fraction"). This fraction must be shown on line 2 as a decimal carried out to at least four places (e.g., $\frac{50}{100} = .5000$). Low-income units are units occupied by qualifying tenants, while residential rental units are all units, whether or not occupied.

Generally, a unit is not treated as a low-income unit unless it is suitable for occupancy and is used other than on a transient basis. Section 42(j)(3) provides for certain exceptions (e.g., units that provide transitional housing for the homeless may qualify as low-income units). See section 42(j)(3) for more details.

If you dispose of the building, or your entire interest in the building, before the close of the tax year, the low-income portion must be determined on the date you disposed of the building. If you dispose of less than your entire interest in the building, the low-income portion must be determined at the close of the tax year.

First-year modified percentage. For the first year of the credit period, you must use a modified percentage on line 2 to reflect the average portion of a 12-month period that the units in a building were occupied by low-income individuals. Find the low-income portion as of the end of each full month that the building was in service during the year. Add these percentages together and divide by 12. Enter the result on line 2. For example, if a building was in service for the last 3 full months of your tax year, and was half occupied by low-income tenants as of the end of each of those 3 months, then assuming the smaller fractional amount was the unit

fraction, you would enter $.1250$ on line 2 (i.e., $[\frac{1}{2} + \frac{1}{2} + \frac{1}{2}] \div 12 = .1250$).

This first year adjustment does not affect the amount of qualified basis on which the credit is claimed in the next 9 tax years. In general, the credit is claimed in those years by reference to the qualified basis at the close of each tax year.

Because the first year credit is not determined solely by reference to the qualified basis at the close of the year, any reduction in credit resulting from the application of the first year adjustment may be claimed in the 11th year. See the instructions for line 17 on page 4.

Line 3. Generally, multiply line 1 by line 2 to figure the portion of the eligible basis of the building attributable to the low-income residential rental units.

Imputed qualified basis of zero. However, the qualified basis of the building (line 3) is zero if any of the following conditions apply.

1. The minimum set-aside requirement elected for the project on Form 8609; line 10c (Part II, line 5c, on the earlier revisions), is not met.

2. The deep-rent-skewed test (15-40 Test) elected for the project on Form 8609, line 10d (Part II, line 5c, on the 1988 revision; Part II, line 5d, on the 1991 revision), is violated. The 15-40 Test is not an additional test for satisfying the minimum set-aside requirements of section 42(g). The 15-40 Test is an election that relates to the determination of a low-income tenant's income. If this test is elected, at least 15% of all low-income units in the project must be occupied at all times during the compliance period by tenants whose income is 40% or less of the area median gross income.

3. You disposed of the building or your entire interest therein during the tax year. If you did not post a bond or pledge securities under section 42(j)(6), in addition to using an imputed basis of zero on line 3, you may have to recapture a portion of credits previously taken. File Form 8611 to figure and report the recapture amount. This paragraph affects only those taxpayers who dispose of the building or their entire interest therein. Those acquiring the building (or any interest therein) are not affected and, if the minimum set-aside requirements are otherwise satisfied, they may take a credit for the fraction of the year the building is owned by them, regardless of whether or not the seller posted a bond or pledged securities.

4. This is the 12th or later year of the compliance period, and the entire credit has been claimed in prior years.

Note: If the qualified basis of the building is zero, or if the building has an imputed qualified basis of zero, you may not claim a credit for the building for the tax year. You must enter zero on lines 3 and 16, and skip lines 4 through 15, 17, and 18.

At-risk limitation for individuals and closely held corporations. The basis of property may be limited if you borrowed against the property and are protected against loss, or if you borrowed money from a person who has other than a

creditor interest in the property. See section 42(k).

Line 4. If you disposed of a building or your entire interest therein during the tax year and you posted a bond or pledged securities under section 42(j)(6), you may claim a credit based only on the number of months during the tax year for which you owned the building or an interest therein. Similarly, if you previously had no interest in the building, but you acquired the building or an interest therein during the tax year, you may claim a credit based only on the number of months during the tax year for which you owned the building or an interest therein.

If the building is owned by a pass-through entity, the entity does not need to make any adjustment on line 4, unless the entity either disposes of the building or its entire interest therein, or acquires the building or an interest therein during the tax year (and the entity previously had no interest in the building). Do not make an adjustment on line 4 for changes in the interests of the members of the pass-through entity during the tax year. Instead, the entity must reflect these changes in the amount of credit it passes through to its members.

The owner who has owned the building for the longest period during the month in which the change in ownership occurs is deemed to have owned the building for that month. If the seller and new owner have owned the building for the same amount of time during the month of disposition, the seller is deemed to have owned the building for that month.

If you owned the building, or an interest therein, for the entire year (i.e., the full 12 months in your tax year), enter zero on line 4 and go to line 5. If, for a portion of the tax year, you had no ownership interest in the building, multiply the qualified basis on line 3 by a fraction, the numerator of which is the number of months during the tax year that you owned the building and the denominator of which is 12 (e.g., if line 3 is \$100,000 and the building was owned for 9 months, then line 4 would be $\$75,000$ ($\frac{9}{12} \times \$100,000$)). Enter the result on line 4.

Note: Upon a change of ownership, the seller must give the new owner a copy of Form 8609 with Parts I and II completed. The buyer and seller must retain copies of Form 8609 for recordkeeping purposes. The new owner must follow the Schedule A instructions and the instructions for Form 8609 to claim any credits.

Line 5. If the agency has made an allocation on Form 8609, enter on line 5 the credit percentage shown on Form 8609, Part I, line 2. This percentage must be shown on line 5 as a decimal carried out to at least four places (e.g., 8.13% would be shown on line 5 as .0813).

Note: If you were allocated a 70% present value credit percentage for a building that was not federally subsidized and the building later receives a Federal subsidy, your credit percentage is reduced to the 30% present value credit that was in effect during the month the building was placed in service or for the month elected under

section 42(b)(2)(A)(ii), whichever applies. The 30% present value credit applies to the building for the year the Federal subsidy was received and for the remainder of the compliance period, whether or not the Federal subsidy is repaid. See section 42(f)(2).

Line 6. If you owned the building, or had an interest therein, for the entire tax year, multiply line 3 by line 5. If you had no ownership interest in the building for a portion of the tax year, multiply line 4 by line 5.

Lines 7 Through 12

If you are **not** claiming a credit for additions to qualified basis on line 7, skip lines 7 through 12 and go to line 13.



You may claim a credit for an addition to qualified basis only if credit amounts have been allocated by the housing credit agency to cover these additions.

Line 7. An addition to qualified basis results when there is an increase in the number of low-income units or an increase in the floor space of the low-income units over that which existed at the close of the first year of the credit period (before application of the modified percentage calculation). Credits for an addition to qualified basis are claimed at the reduced credit percentage of two-thirds of the credit percentage (expressed as a decimal carried out to at least four places) on line 5 through the end of the 15-year compliance period.

If you are claiming a credit for additions to qualified basis, you must subtract the original qualified basis of the building at the close of the first year of the credit period (see Form 8609, line 8a (Part II, line 2a, on the 1988 and 1991 revisions)) from the building's qualified basis entered on line 3 of Schedule A. Enter the result on line 7. If the result is zero or less, skip lines 8 through 12 and enter the credit from line 6 on line 13.

Line 8. Similar to the instructions for line 4, if you disposed of a building or your entire interest therein during the tax year and you posted a bond or pledged securities, your credit for the year is adjusted to reflect the number of months during the tax year that you owned the building or an interest therein. Similarly, if you previously had no interest in the building, but you acquired the building or an interest therein during the tax year, your credit for the year is adjusted to reflect the number of months during the tax year you owned the building or an interest therein.

If the building is owned by a pass-through entity, the entity does not need to make any adjustment on line 8, unless the entity either (a) disposes of the building or its entire interest therein or (b) acquires the building or an interest therein during the tax year (and the entity previously had no interest in the building). Do not make an adjustment on line 8 for changes in the interests of the members of the pass-through entity during the tax year. Instead, the entity must reflect these changes in the amount of credit it passes through to its members.

If you owned the building, or an interest therein, for the entire tax year, enter zero on line 8 and go to line 9. If you had no ownership interest in the building for a portion of the tax year, multiply the additions to qualified basis on line 7 by a fraction, the numerator of which is the number of months during the tax year you owned the building and the denominator of which is 12. Enter the result on line 8.

Line 9. The credit for additions to the building's qualified basis is determined using two-thirds of the credit percentage allowable for the building's original qualified basis. Therefore, one-third of the credit percentage (expressed as a decimal carried out to at least four places) on line 5 is not allowed. Enter on line 9 one-third of the amount shown on line 5. This amount must be reported on line 9 as a decimal carried out to at least four places (e.g., if the credit percentage entered on line 5 is .0813, one-third of that percentage would be expressed as .0271). See section 42(f)(3).

Line 10. If you owned the building, or had an interest therein, for the entire tax year, multiply line 7 by line 9. If you had no ownership interest in the building for a portion of the tax year, multiply line 8 by line 9.

Line 11. Additions to qualified basis must be adjusted to reflect the average portion of the year that the low-income units relating to the increase were occupied. This adjustment is required if there is an increase in the qualified basis of the building from the previous tax year. To determine this adjustment amount, complete the worksheet on page 4.

Line 14. The eligible basis must be reduced by the amount of any Federal grant for the building or the operation thereof during the 15-year compliance period. If this reduction does not apply, enter zero on line 14. Otherwise, figure the reduction as follows.

1. Divide the total amount of all Federal grants received for the building during the compliance period that did not already reduce the amount of the eligible basis (reported on line 1 of Schedule A) by the eligible basis on line 1 of this Schedule A. Express the result as a decimal carried out to at least four places.

Note: If the eligible basis on line 1 of this Schedule A was increased by a percentage allowable under section 42(d)(5)(C) (and reflected either in Part I, line 3b, of Form 8609 or in a separate statement issued to you by the housing credit agency), then increase the total amount of all Federal grants in 1 by this percentage increase and divide this amount by the eligible basis on line 1 of this Schedule A. For example, if the percentage increase is 130% and all Federal grants total \$11,000, multiply \$11,000 by 1.3000 and divide the result (\$14,300) by the eligible basis on line 1.

2. Multiply the decimal amount determined in 1 by the credit on line 13. Enter this result on line 14.

Line 16. To determine the amount to enter on line 16, you must take into account the applicable rules listed in paragraphs 1, 2, 3, and the **Special rules** below.

1. If the building is owned completely by one taxpayer, enter the line 15 credit (after adjustment for any applicable special rule below) on line 16.

2. If the building is owned by more than one taxpayer, and those taxpayers are not members of a pass-through entity, then the line 15 credit (after adjustment for any applicable special rule below) must be distributed according to each taxpayer's respective ownership interest in the building. For example, if a building is owned by individuals A and B (60% by A and 40% by B), each would complete a separate Schedule A as follows. Lines 1 through 15 would be the same for each, assuming no part-year adjustments are necessary. However, A would enter 60% of line 15 on line 16, and B would enter 40% of line 15 on line 16. Therefore, enter on line 16 your share of the line 15 credit for the building that relates to your interest in the building. If your interest increases or decreases during the tax year, the change must be taken into account in determining your share of the line 15 credit.

Note: The aggregate credit claimed by the owners of the building cannot exceed the line 15 credit amount for the building.

3. If a pass-through entity is completing Schedule A as the sole owner of the building, enter the line 15 credit (after adjustment for any applicable special rule below) on line 16.

Special rules. If a taxpayer is subject to recapture because of failure to post a bond or pledge securities upon the disposition of a building or interest therein (see **De minimis recapture rule** below), no credit is allowed to the taxpayer for that percentage of the interest disposed of by the taxpayer. The credit allowed to the taxpayer for the tax year is determined by reference to the taxpayer's remaining interest in the building at the close of the tax year. For example, assume that a taxpayer owns 100% of a building for 9 months of the tax year and 40% of the building for the last 3 months of the tax year. (The taxpayer disposed of a 60% interest at the close of the ninth month.) If the taxpayer does not post a bond or pledge securities, the taxpayer's credit on line 16 would be based on 40% of the line 15 credit for the building. Similarly, although a taxpayer might not be subject to recapture upon a disposition of a de minimis portion (explained below) of the taxpayer's interest in the building, no credit is allowed to the taxpayer for the percentage of the interest disposed of by the taxpayer. The credit allowed to the taxpayer for the tax year is determined by reference to the taxpayer's remaining interest in the building at the close of the tax year.

If the taxpayer posts a bond or pledges securities upon the disposition of the building or an interest therein, the taxpayer is allowed credit for the year both with respect to the ownership interest disposed of by the taxpayer and the interest retained by the taxpayer. For example, again assume that a taxpayer owns 100% of a building for 9 months of the tax year and 40% of the building for the last 3 months of the tax year. After posting a bond or

pledging securities, the taxpayer's credit on line 16 would be based upon 1/2 of 100% (or 75%) of the line 15 credit for the building plus 1/12 of 40% (or 10%) of the line 15 credit amount.

If a taxpayer posts a bond or pledges securities upon the disposition of the building or upon a disposition of the taxpayer's entire interest in the building, the taxpayer's line 16 credit amount is determined by multiplying the line 15 credit amount by the percentage interest in the building disposed of by the taxpayer. For example, if a building is owned by individuals A and B (60% by A and 40% by B) and at the close of the fifth month of the tax year, C buys A's 60% interest in the building and A posts a bond or pledges securities, then A would enter 60% of line 15 on line 16. (Lines 4 and 8

have already taken into account the 5 months of the tax year that A held an interest in the building.)

De minimis recapture rule. For administrative purposes, the Service has adopted a de minimis rule that applies to partners in partnerships (other than partnerships described in section 42(j)(5)(B)) owning interests in qualified low-income buildings. The rule allows a partner to elect to avoid or defer recapture resulting from a disposition of interest in a partnership without posting bond until the partner has disposed of more than 33 1/3% of the partner's greatest total interest in the qualified low-income building through the partnership. See Rev. Rul. 90-60, 1990-2 C.B. 3, for more information on the de minimis rule.

Upon application by the building owner, the IRS may waive any recapture of the low-income housing credit for any de minimis error in complying with the minimum set-aside requirements.

Line 17. Deferred first-year credit. The first-year credit may have been reduced based on the number of full months the building was in service. The deferred balance of the credit for the first year is allowed in the 11th year. Include it on line 17 as a positive amount.

For example, see the example under **First-year modified percentage** on page 2. If this is the 11th year, enter .8750 times the eligible basis of the building (line 1) times the low-income portion (line 2) times the credit percentage (line 5). The factor .8750 is 1.0000 minus .1250, the modified percentage figured for year one in the example.

Line 11 Worksheet (Keep for Your Records)

1 Enter the qualified basis of the building from line 3 of this tax year's Schedule A	1	
2 Multiply the amount on line 1 of the previous year's Schedule A by the amount on line 2 of that Schedule A	2	
3 Increased qualified basis. Subtract line 2 above from line 1 above. But if line 2 above is more than zero but less than the original qualified basis of the building entered on Form 8609, line 8a (Part II, line 2a on the 1988 and 1991 revisions), then enter the amount from line 7 of this Schedule A instead	3	
Note: If line 3 above is zero or less, do not complete the rest of this worksheet. Instead, enter -0- on line 11 of Schedule A and go to line 12.		
4 Modified percentage. For each month during the tax year, figure the increase, if any, in the low-income portion of the building for that month over the low-income portion of the building at the close of the previous tax year (the amount on line 2 of the previous tax year's Schedule A). For example, if the previous tax year's low-income portion of .5000 remained at .5000 for the first 9 months of this tax year and then increased to .7500 for October, November, and December, then subtract .5000 from .7500 to get an increase of .2500 for each month. Add these amounts together, divide by 12, and enter the result. (This amount must be shown as a decimal carried out to at least four places (e.g., .2500 + .2500 + .2500 = .7500, divided by 12 = .0625.))	4	
5 Increased qualified basis entitled to reduced credit. Multiply line 4 above by Schedule A, line 1	5	
6 Increased qualified basis not entitled to reduced credit. Subtract line 5 above from line 3 above	6	
7 Line 11 modification. Multiply line 6 above by two-thirds of the amount on line 5 of Schedule A. Enter the result here and on line 11 of Schedule A	7	



Form **8615**

Department of the Treasury
Internal Revenue Service (99)

Tax for Children Under Age 14 With Investment Income of More Than \$1,600

▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.
▶ See separate instructions.

OMB No. 1545-0998

2004

Attachment
Sequence No. **33**

Child's name shown on return

Child's social security number

Before you begin: If the child, the parent, or any of the parent's other children under age 14 must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929, Tax Rules for Children and Dependents**. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J (Form 1040)**.

A Parent's name (first, initial, and last). Caution: See instructions before completing.

B Parent's social security number

C Parent's filing status (check one): **PMARS**

Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

Part I Child's Net Investment Income

1 Enter the child's investment income (see instructions)	1	E72800	
2 If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,600. Otherwise, see instructions	2	E72900	
3 Subtract line 2 from line 1. If zero or less, stop ; do not complete the rest of this form but do attach it to the child's return	3	E73000	
4 Enter the child's taxable income from Form 1040, line 42; Form 1040A, line 27; or Form 1040NR, line 39	4		
5 Enter the smaller of line 3 or line 4. If zero, stop ; do not complete the rest of this form but do attach it to the child's return	5	E73100	

Part II Tentative Tax Based on the Tax Rate of the Parent

6 Enter the parent's taxable income from Form 1040, line 42; Form 1040A, line 27; Form 1040EZ, line 6; TeleFile Tax Record, line K(1); Form 1040NR, line 39; or Form 1040NR-EZ, line 14. If zero or less, enter -0-	6	E73200	
7 Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named above. Do not include the amount from line 5 above	7	E73300	
8 Add lines 5, 6, and 7 (see instructions)	8	E73400	
9 Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here DTAXF ▶ <input type="checkbox"/>	9	E73500	
10 Enter the parent's tax from Form 1040, line 43; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; TeleFile Tax Record, line K(2); Form 1040NR, line 40; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814 . If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here DTAXP ▶ <input type="checkbox"/>	10	E73600	
11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III	11	E73700	
12a Add lines 5 and 7	12a	E73800	
b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	×	
13 Multiply line 11 by line 12b	13	E74000	

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14 Subtract line 5 from line 4	14	E74100	
15 Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here DTAXK ▶ <input type="checkbox"/>	15	E74160	
16 Add lines 13 and 15	16	E74200	
17 Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here DTAXC ▶ <input type="checkbox"/>	17	E74300	
18 Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 43; Form 1040A, line 28; or Form 1040NR, line 40	18	E74400	

**Credit for Prior Year Minimum Tax—
Individuals, Estates, and Trusts**

Department of the Treasury
Internal Revenue Service (99)

▶ See instructions on pages 3 and 4.
▶ Attach to Form 1040, 1040NR, or 1041.

Name(s) shown on return

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2003 Form 6251. Estates and trusts, see instructions	1	E80000	+/-
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	E80100	+/-
3	Minimum tax credit net operating loss deduction (see instructions)	3	(E80150)	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2003, see instructions	4	E80200	
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2003; \$40,250 if single or head of household for 2003; or \$29,000 if married filing separately for 2003. Estates and trusts, enter \$22,500	5	E80300	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2003; \$112,500 if single or head of household for 2003; or \$75,000 if married filing separately for 2003. Estates and trusts, enter \$75,000	6	E80400	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	E80500	
8	Multiply line 7 by 25% (.25)	8	E80600	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9	E80700	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see Instructions	10	E80800	
11	<ul style="list-style-type: none"> • If for 2003 you reported capital gain distributions directly on Form 1040, line 13a; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 16 and 17a of Schedule D (Form 1040) (lines 15a and 16a, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 58 here. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2003), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2003) from the result. 	11	* PT3IND E80900	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	E81000	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	E81100	
14	Enter the amount from your 2003 Form 6251, line 34, or 2003 Form 1041, Schedule I, line 55	14	E81200	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	E81300	

Part II Minimum Tax Credit and Carryforward to 2005

16	Enter the amount from your 2003 Form 6251, line 35, or 2003 Form 1041, Schedule I, line 56	16	E81400	
17	Enter the amount from line 15 above	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	E81500	+/-
19	2003 minimum tax credit carryforward. Enter the amount from your 2003 Form 8801, line 26	19	E81600	
20	Enter the total of your 2003 unallowed nonconventional source fuel credit and 2003 unallowed qualified electric vehicle credit (see instructions)	20	E81700	
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21	E82100	
22	Enter your 2004 regular income tax liability minus allowable credits (see instructions)	22	E81800	
23	Enter the amount from your 2004 Form 6251, line 33, or 2004 Form 1041, Schedule I, line 54	23	E81850	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	E81900	
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2004 Form 1040, line 54; Form 1040NR, line 49; or Form 1041, Schedule G, line 2d	25	E82000	
26	Minimum tax credit carryforward to 2005. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	E82200	

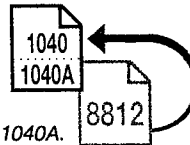
Part III Tax Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part IV of the 2003 Schedule D (Form 1040) (or Part V of the 2003 Schedule D (Form 1041)) or the 2003 Schedule D Tax Worksheet, see the instructions before completing this part.

27	Enter the amount from Form 8801, line 10		27
28	Enter the amount from line 26 of your 2003 Schedule D (Form 1040) (line 23 of the 2003 Schedule D (Form 1041)) or line 13 of your 2003 Schedule D Tax Worksheet*	28	
29	Enter the amount from line 19 of your 2003 Schedule D (Form 1040), or line 15d, column (2), of the 2003 Schedule D (Form 1041)	29	
30	If you did not complete the 2003 Schedule D Tax Worksheet, enter the amount from line 28. Otherwise, add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2003 Schedule D Tax Worksheet	30	
31	Enter the smaller of line 27 or line 30		31
32	Subtract line 31 from line 27		32
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2003), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2003) from the result		33
34	Enter: <ul style="list-style-type: none"> • \$56,800 if married filing jointly or qualifying widow(er) for 2003, • \$28,400 if single or married filing separately for 2003, • \$38,050 if head of household for 2003, or • \$1,900 for an estate or trust 	34	
35	Enter the amount from line 27 of your 2003 Schedule D (Form 1040) (line 24 of the 2003 Schedule D (Form 1041)) or line 14 of the 2003 Schedule D Tax Worksheet*, whichever applies. If you did not complete either Part IV of the 2003 Schedule D (Form 1040) (or Part V of the 2003 Schedule D (Form 1041)) or the 2003 Schedule D Tax Worksheet, enter -0-	35	
36	Subtract line 35 from line 34. If zero or less, enter -0-	36	
37	Enter the smaller of line 27 or line 38	37	
38	Enter the smaller of line 36 or line 37	38	
39	If you did not complete the 2003 Schedule D Tax Worksheet, enter the amount from your 2003 Schedule D (Form 1040), line 43 (or 2003 Schedule D (Form 1041), line 40) (or if that line is blank, the amount from your 2003 Schedule D (Form 1040), line 31 (or 2003 Schedule D (Form 1041), line 28)). Otherwise, enter the amount from line 32 of the Schedule D Tax Worksheet* (or if that line is blank, the amount from line 20 of that worksheet).	39	
40	Enter the smaller of line 38 or line 39. If line 38 is zero, go to line 48	40	
41	Multiply line 40 by 5% (.05)		41
42	Subtract line 40 from line 38. If zero or less, enter -0- and go to line 48	42	
43	Enter your qualified 5-year gain, if any, from your 2003 Schedule D (Form 1040), line 35 (2003 Schedule D (Form 1041), line 32)	43	
44	Enter the smaller of line 42 or line 43	44	
45	Multiply line 44 by 8% (.08)		45
46	Subtract line 44 from line 42	46	
47	Multiply line 46 by 10% (.10)		47
48	Subtract line 40 from line 39	48	
49	Subtract line 38 from line 37	49	
50	Enter the smaller of line 48 or line 49	50	
51	Multiply line 50 by 15% (.15)		51
52	Subtract line 50 from line 49	52	
53	Multiply line 52 by 20% (.20) If line 29 is zero or blank, skip lines 54 and 55 and go to line 56. Otherwise, go to line 54.		53
54	Subtract line 37 from line 31	54	
55	Multiply line 54 by 25% (.25)		55
56	Add lines 33, 41, 45, 47, 51, 53, and 55		56
57	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result		57
58	Enter the smaller of line 56 or line 57 here and on line 11		58

* The 2003 Schedule D Tax Worksheet is on page D-11 of the 2003 Instructions for Schedule D (Form 1040) (page 37 of the 2003 Instructions for Form 1041).

Additional Child Tax Credit



Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number

Part I All Filers

1 Enter the amount from line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instructions or page 37 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication

1 E82925

2 Enter the amount from Form 1040, line 51, or Form 1040A, line 33

2 E82930

3 Subtract line 2 from line 1. If zero, stop; you cannot take this credit

3 E82935

4a Enter your total earned income. See the instructions on back

4a E82880

b Nontaxable combat pay included on line 4a

4b E82882

5 Is the amount on line 4a more than \$10,750?

No. Leave line 5 blank and enter -0- on line 6.

Yes. Subtract \$10,750 from the amount on line 4a. Enter the result

5 E82885

6 Multiply the amount on line 5 by 15% (.15) and enter the result

6 E82890

Next. Do you have three or more qualifying children?

No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13.

Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part II Certain Filers Who Have Three or More Qualifying Children

7 Enter the total of the withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions on back

7 E82900

8 1040 filers: Enter the total of the amounts from Form 1040, lines 30 and 58, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 62.

8 E82905

1040A filers: Enter -0-.

9 Add lines 7 and 8

9 E82910

10 1040 filers: Enter the total of the amounts from Form 1040, lines 65a and 66.

1040A filers: Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see the instructions on back).

10 E82915

11 Subtract line 10 from line 9. If zero or less, enter -0-

11 E82920

12 Enter the larger of line 6 or line 11 here

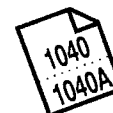
12 E82937

Next, enter the smaller of line 3 or line 12 on line 13.

Part III Your Additional Child Tax Credit

13 This is your additional child tax credit

13 E82940



Enter this amount on
Form 1040, line 67, or
Form 1040A, line 42.

**Parents' Election To Report
Child's Interest and Dividends**

▶ See instructions on back.
▶ Attach to parents' Form 1040 or Form 1040NR.

Name(s) shown on your return

Your social security number

Caution: The Federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you may not take** on page 2.

A Child's name (first, initial, and last)

FIRST FORM

B Child's social security number

S044

c If more than one Form 8814 is attached, check here

Part I Child's Interest and Dividends To Report on Your Return

1a Enter your child's **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions

1a

E83060

b Enter your child's **tax-exempt** interest. Do not include this amount on line 1a

1b

E83080

2 Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions

2

E83130

3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions

3

E83185

4 Add lines 1a, 2, and 3. If the total is \$1,600 or less, skip lines 5 and 6 and go to line 7. If the total is \$8,000 or more, do not file this form. Your child **must** file his or her own return to report the income

4

E83160

5 Base amount

5

1,600 00

6 Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below

6

E83180

Part II Tax on the First \$1,600 of Child's Interest and Dividends

7 Amount not taxed

7

800 00

8 Subtract line 7 from line 4. If the result is zero or less, enter -0-

8

E83190

9 **Tax.** Is the amount on line 8 less than \$800?

No. Enter \$80 here and see the **Note** below.

Yes. Multiply line 8 by 10% (.10). Enter the result here and see the **Note** below.

9

E83200

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 43, or Form 1040NR, line 40. Be sure to check box a on Form 1040, line 43, or Form 1040NR, line 40.

**Parents' Election To Report
Child's Interest and Dividends**

▶ See instructions on back.
▶ Attach to parents' Form 1040 or Form 1040NR.

Name(s) shown on your return

Your social security number

Caution: The Federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you may not take on page 2.**

A Child's name (first, initial, and last) **SECOND FORM** **B** Child's social security number
S045

c If more than one Form 8814 is attached, check here

Part I Child's Interest and Dividends To Report on Your Return

1a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a	E83460	
b Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b	E83480	
2 Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2	E83530	
3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	E83585	
4 Add lines 1a, 2, and 3. If the total is \$1,600 or less, skip lines 5 and 6 and go to line 7. If the total is \$8,000 or more, do not file this form. Your child must file his or her own return to report the income	4	E83560	
5 Base amount	5	1,600	00
6 Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below	6	E83580	

Part II Tax on the First \$1,600 of Child's Interest and Dividends

7 Amount not taxed	7	800	00
8 Subtract line 7 from line 4. If the result is zero or less, enter -0-	8	E83590	
9 Tax. Is the amount on line 8 less than \$800? <input type="checkbox"/> No. Enter \$80 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below.	9	E83600	

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 43, or Form 1040NR, line 40. Be sure to check box a on Form 1040, line 43, or Form 1040NR, line 40.

**Parents' Election To Report
Child's Interest and Dividends**

▶ See instructions on back.
▶ Attach to parents' Form 1040 or Form 1040NR.

Name(s) shown on your return

Your social security number

Caution: The Federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you may not take** on page 2.

A Child's name (first, initial, and last)

THIRD FORM

B Child's social security number

S046

c If more than one Form 8814 is attached, check here

Part I Child's Interest and Dividends To Report on Your Return

1a	Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a	E83860	
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b	E83880	
2	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2	E83930	
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	E83985	
4	Add lines 1a, 2, and 3. If the total is \$1,600 or less, skip lines 5 and 6 and go to line 7. If the total is \$8,000 or more, do not file this form. Your child must file his or her own return to report the income	4	E83960	
5	Base amount	5	1,600	00
6	Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below	6	E83980	

Part II Tax on the First \$1,600 of Child's Interest and Dividends

7	Amount not taxed	7	800	00
8	Subtract line 7 from line 4. If the result is zero or less, enter -0-	8	E83990	
9	Tax. Is the amount on line 8 less than \$800? <input type="checkbox"/> No. Enter \$80 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below.	9	E84000	

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 43, or Form 1040NR, line 40. Be sure to check box a on Form 1040, line 43, or Form 1040NR, line 40.

**Parents' Election To Report
Child's Interest and Dividends**

▶ See instructions on back.

▶ Attach to parents' Form 1040 or Form 1040NR.

Name(s) shown on your return

Your social security number

Caution: The Federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you may not take** on page 2.

A Child's name (first, initial, and last)

MORE THAN 3 FORMS

B Child's social security number

F8814A

c If more than one Form 8814 is attached, check here

Part I Child's Interest and Dividends To Report on Your Return

1a Enter your child's **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions

1a

b Enter your child's **tax-exempt** interest. Do not include this amount on line 1a

1b

2 Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions

2

3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions

3

4 Add lines 1a, 2, and 3. If the total is \$1,600 or less, skip lines 5 and 6 and go to line 7. If the total is \$8,000 or more, do not file this form. Your child must file his or her own return to report the income

4

5 Base amount

5

1,600 00

6 Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below

6

E84210

Part II Tax on the First \$1,600 of Child's Interest and Dividends

7 Amount not taxed

7

800 00

8 Subtract line 7 from line 4. If the result is zero or less, enter -0-

8

9 **Tax.** Is the amount on line 8 less than \$800?

No. Enter \$80 here and see the **Note** below.

Yes. Multiply line 8 by 10% (.10). Enter the result here and see the **Note** below.

9

E84220

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 43, or Form 1040NR, line 40. Be sure to check box a on Form 1040, line 43, or Form 1040NR, line 40.

**Parents' Election To Report
Child's Interest and Dividends**

▶ See instructions on back.
▶ Attach to parents' Form 1040 or Form 1040NR.

Name(s) shown on your return

Your social security number

Caution: The Federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you may not take** on page 2.

A Child's name (first, initial, and last)

COMBINED TOTALS FOR FORM

B Child's social security number

S044,S045,S046

c If more than one Form 8814 is attached, check here

Part I Child's Interest and Dividends To Report on Your Return

1a	Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a	E84060	
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b	E84080	
2	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2	E84130	
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	E84185	
4	Add lines 1a, 2, and 3. If the total is \$1,600 or less, skip lines 5 and 6 and go to line 7. If the total is \$8,000 or more, do not file this form. Your child must file his or her own return to report the income	4	E84160	
5	Base amount	5	1,600	00
6	Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below	6	E84180	

Part II Tax on the First \$1,600 of Child's Interest and Dividends

7	Amount not taxed	7	800	00
8	Subtract line 7 from line 4. If the result is zero or less, enter -0-	8	E84190	
9	Tax. Is the amount on line 8 less than \$800? <input type="checkbox"/> No. Enter \$80 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below.	9	E84200	

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 43, or Form 1040NR, line 40. Be sure to check box a on Form 1040, line 43, or Form 1040NR, line 40.

Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989
 (For Filers With Qualified Higher Education Expenses)
 ▶ Attach to Form 1040 or Form 1040A.

Department of the Treasury
 Internal Revenue Service (99)

Name(s) shown on return

Your social security number

1	(a) Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	(b) Name and address of eligible educational institution

If you need more space, attach a statement.

2	Enter the total qualified higher education expenses you paid in 2004 for the person(s) listed in column (a) of line 1. See the instructions to find out which expenses qualify	2	E85000	
3	Enter the total of any nontaxable educational benefits (such as nontaxable scholarship or fellowship grants) received for 2004 for the person(s) listed in column (a) of line 1 (see instructions)	3	E85020	
4	Subtract line 3 from line 2. If zero or less, stop . You cannot take the exclusion	4	E85040	
5	Enter the total proceeds (principal and interest) from all series EE and I U.S. savings bonds issued after 1989 that you cash during 2004	5	E85060	
6	Enter the interest included on line 5 (see instructions)	6	E85080	
7	If line 4 is equal to or more than line 5, enter "1.000." If line 4 is less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	7	E85090	×
8	Multiply line 6 by line 7	8	E86000	
9	Enter your modified adjusted gross income (see instructions) <i>Note: If line 9 is \$74,850 or more if single or head of household, or \$119,750 or more if married filing jointly or qualifying widow(er), stop. You cannot take the exclusion.</i>	9	E86020+/-	
10	Enter: \$59,850 if single or head of household; \$89,750 if married filing jointly or qualifying widow(er)	10	E86025	
11	Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on line 13, and go to line 14	11	E86030 +/-	
12	Divide line 11 by: \$15,000 if single or head of household; \$30,000 if married filing jointly or qualifying widow(er). Enter the result as a decimal (rounded to at least three places)	12	E86035	×
13	Multiply line 8 by line 12	13	E86040	
14	Excludable savings bond interest. Subtract line 13 from line 8. Enter the result here and on Schedule B (Form 1040), line 3, or Schedule 1 (Form 1040A), line 3, whichever applies . . . ▶	14	E86060	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

If you cashed series EE or I U.S. savings bonds in 2004 that were issued after 1989, you may be able to exclude from your income part or all of the interest on those bonds. Use this form to figure the amount of any interest you may exclude.

Who May Take the Exclusion

- You may take the exclusion if all four of the following apply.
1. You cashed qualified U.S. savings bonds in 2004 that were issued after 1989.
 2. You paid qualified higher education expenses in 2004 for yourself, your spouse, or your dependents.
 3. Your filing status is any status except married filing separately.
 4. Your modified AGI (adjusted gross income) is less than: \$74,850 if single or head of household; \$119,750 if married filing jointly or qualifying widow(er). See the instructions for line 9 to figure your modified AGI.

U.S. Savings Bonds That Qualify for Exclusion

To qualify for the exclusion, the bonds must be series EE or I U.S. savings bonds issued after 1989 in your name, or, if you are married, they may be issued in your name and your spouse's name. Also, you must have been age 24 or older before the bonds were issued. A bond bought by a parent and issued in the name of his or her child under age 24 does not qualify for the exclusion by the parent or child.

Recordkeeping Requirements

- Keep the following records to verify interest you exclude.
- Bills, receipts, canceled checks, or other documents showing you paid qualified higher education expenses in 2004.
 - A written record of each post-1989 series EE or I bond that you cash. Your record must include the serial number, issue date, face value, and total redemption proceeds (principal and interest) of each bond. You may use Form 8818, Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

- 1 Description of like-kind property given up ▶
- 2 Description of like-kind property received ▶
- 3 Date like-kind property given up was originally acquired (month, day, year)

3	/	/	/
---	---	---	---
- 4 Date you actually transferred your property to other party (month, day, year)

4	/	/	/
---	---	---	---
- 5 Date like-kind property you received was identified by written notice to another party (see instructions for 45-day written notice requirement) (month, day, year)

5	/	/	/
---	---	---	---
- 6 Date you actually received the like-kind property from other party (month, day, year) (see instructions)

6	/	/	/
---	---	---	---
- 7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary) (see instructions)? If "Yes," complete Part II. If "No," go to Part III Yes No

Part II Related Party Exchange Information

- 8 Name of related party Relationship to you Related party's identifying number
- Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

- 9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party directly or indirectly (such as through an intermediary) sell or dispose of any part of the like-kind property received from you in the exchange? Yes No
 - 10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? Yes No
- If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is not the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 unless one of the exceptions on line 11 applies.
- 11 If one of the exceptions below applies to the disposition, check the applicable box:
 - a The disposition was after the death of either of the related parties.
 - b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
 - c You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions).

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see Reporting of multi-asset exchanges in the instructions.

Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise, go to line 15.

- 12 Fair market value (FMV) of other property given up

12	E36390	+/-
----	--------	-----
- 13 Adjusted basis of other property given up

13	E36395	+/-
----	--------	-----
- 14 Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale

14	E36400	+/-
----	--------	-----
- 15 Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)

15	E36405	
----	--------	--
- 16 FMV of like-kind property you received

16	E36410	+/-
----	--------	-----
- 17 Add lines 15 and 16

17	E36415	+/-
----	--------	-----
- 18 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)

18	E36420	+/-
----	--------	-----
- 19 Realized gain or (loss). Subtract line 18 from line 17

19	E36425	+/-
----	--------	-----
- 20 Enter the smaller of line 15 or line 19, but not less than zero

20	E36430	
----	--------	--
- 21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)

21	E36435	+/-
----	--------	-----
- 22 Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)

22	E36440	
----	--------	--
- 23 Recognized gain. Add lines 21 and 22

23	E36445	
----	--------	--
- 24 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions

24	E36450	+/-
----	--------	-----
- 25 Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23

25	E36455	+/-
----	--------	-----

Expenses for Business Use of Your Home

▶ File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

2004

Attachment Sequence No. **66**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

Name(s) of proprietor(s)

SECOND FORM

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for day care, or for storage of inventory or product samples (see instructions)	1	
2	Total area of home	2	
3	Divide line 1 by line 2. Enter the result as a percentage	3	%
<ul style="list-style-type: none"> • For day-care facilities not used exclusively for business, also complete lines 4-6. • All others, skip lines 4-6 and enter the amount from line 3 on line 7. 			
4	Multiply days used for day care during year by hours used per day	4	h r.
5	Total hours available for use during the year (366 days × 24 hours) (see instructions)	5	8,784 h r.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For day-care facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3. ▶	7	%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions. See instructions for columns (a) and (b) before completing lines 9-20.	8	
9	Casualty losses (see instructions)	(a) Direct expenses	(b) Indirect expenses
10	Deductible mortgage interest (see instructions)	9	
11	Real estate taxes (see instructions)	10	
12	Add lines 9, 10, and 11.	11	
13	Multiply line 12, column (b) by line 7	12	
14	Add line 12, column (a) and line 13.	13	
15	Subtract line 14 from line 8. If zero or less, enter -0-	14	
16	Excess mortgage interest (see instructions)	15	
17	Insurance	16	
18	Repairs and maintenance	17	
19	Utilities	18	
20	Other expenses (see instructions)	19	
21	Add lines 16 through 20	20	
22	Multiply line 21, column (b) by line 7	21	
23	Carryover of operating expenses from 2003 Form 8829, line 41	22	
24	Add line 21 in column (a), line 22, and line 23	23	
25	Allowable operating expenses. Enter the smaller of line 15 or line 24	24	
26	Limit on excess casualty losses and depreciation. Subtract line 25 from line 15.	25	
27	Excess casualty losses (see instructions)	26	
28	Depreciation of your home from Part III below	27	
29	Carryover of excess casualty losses and depreciation from 2003 Form 8829, line 42	28	E92445
30	Add lines 27 through 29	29	
31	Allowable excess casualty losses and depreciation. Enter the smaller of line 26 or line 30	30	
32	Add lines 14, 25, and 31	31	
33	Casualty loss portion, if any, from lines 14 and 31. Carry amount to Form 4684, Section B	32	
34	Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶	33	E92447
		34	

Part III Depreciation of Your Home

35	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	35	
36	Value of land included on line 35	36	
37	Basis of building. Subtract line 36 from line 35	37	
38	Business basis of building. Multiply line 37 by line 7	38	
39	Depreciation percentage (see instructions)	39	%
40	Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above	40	

Part IV Carryover of Unallowed Expenses to 2005

41	Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-	41	
42	Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-	42	E92449

Expenses for Business Use of Your Home

Department of the Treasury
Internal Revenue Service (99)

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

2004

Attachment
Sequence No. **66**

▶ **See separate instructions.**

Name(s) of proprietor(s)

Your social security number

THIRD FORM

Part I Part of Your Home Used for Business

1 Area used regularly and exclusively for business, regularly for day care, or for storage of inventory or product samples (see instructions)	1	
2 Total area of home	2	
3 Divide line 1 by line 2. Enter the result as a percentage	3	%
<ul style="list-style-type: none"> • For day-care facilities not used exclusively for business, also complete lines 4-6. • All others, skip lines 4-6 and enter the amount from line 3 on line 7. 		
4 Multiply days used for day care during year by hours used per day	4	h r.
5 Total hours available for use during the year (366 days × 24 hours) (see instructions)	5	8,784 h r.
6 Divide line 4 by line 5. Enter the result as a decimal amount	6	
7 Business percentage. For day-care facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3. ▶	7	%

Part II Figure Your Allowable Deduction

8 Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions. See instructions for columns (a) and (b) before completing lines 9-20.	8																																																																																																																																								
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If your home was used for more than one business, see instructions ▶</td> <td></td> <td></td> <td style="text-align: center;">34</td> <td></td> </tr> </tbody> </table>				(a) Direct expenses	(b) Indirect expenses			9 Casualty losses (see instructions)	9				10 Deductible mortgage interest (see instructions)	10				11 Real estate taxes (see instructions)	11				12 Add lines 9, 10, and 11	12				13 Multiply line 12, column (b) by line 7		13			14 Add line 12, column (a) and line 13			14		15 Subtract line 14 from line 8. If zero or less, enter -0-			15		16 Excess mortgage interest (see instructions)	16				17 Insurance	17				18 Repairs and maintenance	18				19 Utilities	19				20 Other expenses (see instructions)	20				21 Add lines 16 through 20	21				22 Multiply line 21, column (b) by line 7		22			23 Carryover of operating expenses from 2003 Form 8829, line 41		23			24 Add line 21 in column (a), line 22, and line 23			24		25 Allowable operating expenses. 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Part III Depreciation of Your Home

35 Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	35	
36 Value of land included on line 35	36	
37 Basis of building. Subtract line 36 from line 35	37	
38 Business basis of building. Multiply line 37 by line 7	38	
39 Depreciation percentage (see instructions)	39	%
40 Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above	40	

Part IV Carryover of Unallowed Expenses to 2005

41 Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-	41	
42 Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-	42	E93449

Expenses for Business Use of Your Home

Department of the Treasury
Internal Revenue Service (99)

▶ File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

2004

Attachment
Sequence No. **66**

▶ See separate instructions.

Name(s) of proprietor(s) _____ **COMBINED TOTAL** _____
Your social security number _____

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for day care, or for storage of inventory or product samples (see instructions)	1	
2	Total area of home	2	
3	Divide line 1 by line 2. Enter the result as a percentage	3	%
<ul style="list-style-type: none"> • For day-care facilities not used exclusively for business, also complete lines 4-6. • All others, skip lines 4-6 and enter the amount from line 3 on line 7. 			
4	Multiply days used for day care during year by hours used per day	4	h r.
5	Total hours available for use during the year (366 days × 24 hours) (see instructions)	5	8,784 h r.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For day-care facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions. See instructions for columns (a) and (b) before completing lines 9-20.	8	
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b) by line 7	13	
14	Add line 12, column (a) and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	
18	Repairs and maintenance	18	
19	Utilities	19	
20	Other expenses (see instructions)	20	
21	Add lines 16 through 20	21	
22	Multiply line 21, column (b) by line 7	22	
23	Carryover of operating expenses from 2003 Form 8829, line 41	23	
24	Add line 21 in column (a), line 22, and line 23	24	
25	Allowable operating expenses. Enter the smaller of line 15 or line 24	25	
26	Limit on excess casualty losses and depreciation. Subtract line 25 from line 15	26	
27	Excess casualty losses (see instructions)	27	
28	Depreciation of your home from Part III below	28	E90445
29	Carryover of excess casualty losses and depreciation from 2003 Form 8829, line 42	29	
30	Add lines 27 through 29	30	
31	Allowable excess casualty losses and depreciation. Enter the smaller of line 26 or line 30	31	
32	Add lines 14, 25, and 31	32	
33	Casualty loss portion, if any, from lines 14 and 31. Carry amount to Form 4684, Section B	33	E90447
34	Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	34	

Part III Depreciation of Your Home

35	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	35	
36	Value of land included on line 35	36	
37	Basis of building. Subtract line 36 from line 35	37	
38	Business basis of building. Multiply line 37 by line 7	38	
39	Depreciation percentage (see instructions)	39	%
40	Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above	40	

Part IV Carryover of Unallowed Expenses to 2005

41	Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-	41	
42	Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-	42	E90449

Expenses for Business Use of Your Home

► File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

2004

Attachment Sequence No. **66**

Department of the Treasury
Internal Revenue Service (99)

► See separate instructions.

Name(s) of proprietor(s)

FIRST FORM

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for day care, or for storage of inventory or product samples (see instructions)	1	
2	Total area of home	2	
3	Divide line 1 by line 2. Enter the result as a percentage	3	%
<ul style="list-style-type: none"> • For day-care facilities not used exclusively for business, also complete lines 4-6. • All others, skip lines 4-6 and enter the amount from line 3 on line 7. 			
4	Multiply days used for day care during year by hours used per day	4	h r.
5	Total hours available for use during the year (366 days × 24 hours) (see instructions)	5	8,784 h r.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For day-care facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions. See instructions for columns (a) and (b) before completing lines 9-20.	8	
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b) by line 7	13	
14	Add line 12, column (a) and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	
18	Repairs and maintenance	18	
19	Utilities	19	
20	Other expenses (see instructions)	20	
21	Add lines 16 through 20	21	
22	Multiply line 21, column (b) by line 7	22	
23	Carryover of operating expenses from 2003 Form 8829, line 41	23	
24	Add line 21 in column (a), line 22, and line 23	24	
25	Allowable operating expenses. Enter the smaller of line 15 or line 24	25	
26	Limit on excess casualty losses and depreciation. Subtract line 25 from line 15	26	
27	Excess casualty losses (see instructions)	27	
28	Depreciation of your home from Part III below	28	E91445
29	Carryover of excess casualty losses and depreciation from 2003 Form 8829, line 42	29	
30	Add lines 27 through 29	30	
31	Allowable excess casualty losses and depreciation. Enter the smaller of line 26 or line 30	31	
32	Add lines 14, 25, and 31	32	
33	Casualty loss portion, if any, from lines 14 and 31. Carry amount to Form 4684, Section B	33	E91447
34	Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	34	

Part III Depreciation of Your Home

35	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	35	
36	Value of land included on line 35	36	
37	Basis of building. Subtract line 36 from line 35	37	
38	Business basis of building. Multiply line 37 by line 7	38	
39	Depreciation percentage (see instructions)	39	%
40	Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above	40	

Part IV Carryover of Unallowed Expenses to 2005

41	Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-	41	
42	Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-	42	E91449

Qualified Adoption Expenses

▶ Attach to Form 1040 or 1040A.
▶ See separate instructions.

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the instructions.

- Eligible Child
- Employer-Provided Adoption Benefits
- Qualified Adoption Expenses

Part I Information About Your Eligible Child or Children—You must complete this part. See page 2 of the instructions for details, including what to do if you need more space.

1	(a) Child's name First Last		(b) Child's year of birth	Check if child was—			(f) Child's identifying number
				(c) born before 1987 and was disabled	(d) a child with special needs	(e) a foreign child	
Child 1				DSABC1	SPNDC1	FORNC1	
Child 2				DSABC2	SPNDC2	FORNC2	

Caution: If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e), that begin on page 2, before you complete Part II or Part III. If you received employer-provided adoption benefits, complete Part III on the back next.

Part II Adoption Credit

Before you begin: If you are filing Form 1040 and claiming the mortgage interest credit (see the instructions for Form 1040, line 53), complete Form 8396, Mortgage Interest Credit.

	Child 1		Child 2		
2 Maximum credit per child	2	\$10,390	00	\$10,390	00
3 Did you file Form 8839 for a prior year? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See page 3 of the instructions for the amount to enter.	3				
4 Subtract line 3 from line 2	4				
5 Enter your total qualified adoption expenses (see page 3 of the instructions) Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2004.	5	T86100		T86110	
6 Enter the smaller of line 4 or line 5	6				
7 Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12	7				S86115
8 Enter your modified adjusted gross income (see page 4 of the instructions)	8				
9 Is line 8 more than \$155,860? <input type="checkbox"/> No. Skip lines 9 and 10, and enter -0- on line 11. <input type="checkbox"/> Yes. Subtract \$155,860 from line 8	9				
10 Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000"	10				X .
11 Multiply line 7 by line 10	11				
12 Subtract line 11 from line 7	12				
13 Credit carryforward from prior years. Enter the amount, if any, from line 23 of your Credit Carryforward Worksheet on page 4 of the 2003 Form 8839 instructions	13				T86120
14 Add lines 12 and 13	14				
15 Enter the amount from Form 1040, line 45, or Form 1040A, line 28	15				
16 1040 filers: Enter the total of the amounts from Form 1040, lines 46 through 51, plus any mortgage interest credit from Form 8396, line 11. 1040A filers: Enter the total of the amounts from Form 1040A, lines 29 through 33.	16				
17 Subtract line 16 from line 15	17				
18 Adoption credit. Enter the smaller of line 14 or line 17 here and on Form 1040, line 52, or Form 1040A, line 34. If line 17 is smaller than line 14, you may have a credit carryforward (see page 4 of the instructions)	18				S86125 T86160

Part III Employer-Provided Adoption Benefits

	Child 1		Child 2			
19 Maximum exclusion per child	19	\$10,390	00	\$10,390	00	
20 Did you receive employer-provided adoption benefits for a prior year? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See page 4 of the instructions for the amount to enter.	20					
21 Subtract line 20 from line 19	21					
22 Enter the total amount of employer-provided adoption benefits you received in 2004. This amount should be shown in box 12 of your 2004 Form(s) W-2 with code T.	22					
23 Add the amounts on line 22						23 T86130
24 Enter the smaller of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2004, enter the amount from line 21.	24					
25 Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31				25		
26 Enter your modified adjusted gross income (from the worksheet on page 5 of the instructions).	26					
27 Is line 26 more than \$155,860? <input type="checkbox"/> No. Skip lines 27 and 28, and enter -0- on line 29. <input type="checkbox"/> Yes. Subtract \$155,860 from line 26	27					
28 Divide line 27 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000"				28	X	
29 Multiply line 25 by line 28				29		
30 Excluded benefits. Subtract line 29 from line 25						30 T86140
31 Taxable benefits. Is line 30 more than line 23? <input type="checkbox"/> No. Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 7 of Form 1040 or 1040A. On the line next to line 7, enter "AB." <input type="checkbox"/> Yes. Subtract line 23 from line 30. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or 1040A by the amount on Form 8839, line 31, and enter the result on line 7 of Form 1040 or 1040A. On the line next to line 7, enter "SNE."						31 T86150



You may be able to claim the adoption credit in Part II on the front of this form if either of the following apply.

- The total adoption expenses you paid in 2004 were not fully reimbursed by your employer and the adoption became final in 2004 or earlier.
- You adopted a child with special needs and the adoption became final in 2004.

Empowerment Zone and Renewal Community Employment Credit

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit

- 1 Enter the total qualified wages paid or incurred during **calendar year 2004** only (see instructions)
 - a Qualified empowerment zone wages \$..... X 20% (.20)
 - b Qualified renewal community wages \$..... X 15% (.15)
- 2 Add lines 1a and 1b. You **must** subtract this amount from your deduction for salaries and wages
- 3 Form 8844

If you are a—	Then enter the total of the current year credits from—
a Shareholder	Schedule K-1 (Form 1120S), box 13, code G, H, or M
b Partner	Schedule K-1 (Form 1065), box 15, code G, H, or M
c Beneficiary	Schedule K-1 (Form 1041), line 14
d Patron	Written statement from cooperative
- 4 Add lines 2 and 3
- 5 Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)
- 6 Subtract line 5 from line 4
- 7 Passive activity credit allowed for 2004 (see instructions)
- 8 Carryforward of empowerment zone and renewal community employment credit to 2004
- 9 Carryback of empowerment zone and renewal community employment credit from 2005 (see instructions)
- 10 **Current year credit.** Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.)

1a	
1b	E75002
2	
3	
4	
5	
6	
7	
8	
9	
10	E75000

Part II Allowable Credit

- 11 Regular tax before credits:
 - Individuals. Enter the amount from Form 1040, line 43
 - Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return
 - Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return
- 12 Alternative minimum tax:
 - Individuals. Enter the amount from Form 6251, line 35
 - Corporations. Enter the amount from Form 4626, line 14
 - Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56
- 13 Add lines 11 and 12
- 14a Foreign tax credit

14a	
14b	
14c	
14d	
14e	
- f Add lines 14a through 14e
- 15 Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 22 and enter -0- on line 23
- 16 Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-
- 17 Tentative minimum tax (see instructions)
- 18 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)
- 19 Multiply line 17 by 75% (.75)
- 20 Enter the greater of line 18 or line 19
- 21 Subtract line 20 from line 15. If zero or less, enter -0-
- 22 General business credit (see instructions)
- 23 Subtract line 22 from line 21
- 24 **Credit allowed for the current year.** Enter the smaller of line 10 or line 23 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 23 is smaller than line 10, see instructions

11	
12	E75015
13	
14f	
15	E75040
16	E75010
17	E75020
18	E75050
19	E75030
20	
21	
22	
23	
24	E75060

**Archer MSAs and
Long-Term Care Insurance Contracts**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Name(s) shown on Form 1040

Social security number of MSA
account holder. If both spouses
have MSAs, see page 1 of the instructions ▶

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I General Information. See page 2 of the instructions.

	Yes	No
1a Did you or your employer make contributions to your Archer MSA for 2004?		
1b If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?		
c If line 1a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family		
2a If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2004?		
2b If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)?		
c If line 2a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family		

Part II Archer MSA Contributions and Deductions. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part II for each spouse (see page 2 of the instructions).

3 Total employer contributions to your Archer MSA(s) for 2004	3	T86200	
4 Archer MSA contributions you made for 2004, including those made from January 1, 2005, through April 15, 2005, that were for 2004. Do not include rollovers (see page 4 of the instructions)	4	E86210	
5 Limitation from the worksheet on page 3 of the instructions	5	E86220	
6 Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	6	E86230	
7 Archer MSA deduction. Enter the smallest of line 4, 5, or 6. Also include this amount in the total on Form 1040, line 35. On the dotted line next to line 35, enter "MSA" and the amount. Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 4 of the instructions).	7	E86240	

Part III Archer MSA Distributions

8a Total distributions you and your spouse received in 2004 from all Archer MSAs (see page 4 of the instructions)	8a	E86250	
b Distributions included on line 8a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 8a that were withdrawn by the due date of your return (see page 4 of the instructions)	8b	E86260	
c Subtract line 8b from line 8a	8c	E86270	
9 Unreimbursed qualified medical expenses (see page 4 of the instructions)	9	E86280	
10 Taxable Archer MSA distributions. Subtract line 9 from line 8c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "MSA" and the amount	10	E86290	
11a If any of the distributions included on line 10 meet any of the Exceptions to the Additional 15% Tax (see page 4 of the instructions), check here <input type="checkbox"/>	MSAEXC		
b Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "MSA" and the amount	11b	E86300	

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2004 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 5 of the instructions).

12 Total distributions you received in 2004 from all Medicare Advantage MSAs (see page 5 of the instructions)	12	E86375	
13 Unreimbursed qualified medical expenses (see page 5 of the instructions)	13	E86380	
14 Taxable Medicare Advantage MSA distributions. Subtract line 13 from line 12. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount	14	E86385	
15a If any of the distributions included on line 14 meet any of the Exceptions to the Additional 50% Tax (see page 5 of the instructions), check here <input type="checkbox"/>	MEDEXC		
b Additional 50% tax (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "Med MSA" and the amount	15b	E86390	

Name of policyholder (as shown on Form 1040)

Social security number of policyholder ▶

Section C. Long-Term Care (LTC) Insurance Contracts. See Filing Requirements for Section C on page 6 of the instructions before completing this section.

If more than one Section C is attached, check here

16a Name of insured ▶ b Social security number of insured ▶

17 In 2004, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? MSALTC Yes No

18 Was the insured a terminally ill individual? MSATRM Yes No
Note: If "Yes" and the only payments you received in 2004 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28.

19 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked **19** E86310

Caution: Do not use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a qualified LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.

20 Enter the part of the amount on line 19 that is from qualified LTC insurance contracts **20** E86315

21 Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions) **21** E86320

22 Add lines 20 and 21 **22** E86330

Note: If you checked "Yes" on line 17 above, see Multiple Payees on page 7 of the instructions before completing lines 23 through 27.

23 Multiply \$230 by the number of days in the LTC period **23** E86340

24 Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions) **24** E86350

25 Enter the larger of line 23 or line 24 **25** E86355

26 Reimbursements for qualified LTC services provided for the insured during the LTC period **26** E86360

Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.

27 Per diem limitation. Subtract line 26 from line 25 **27** E86365

28 Taxable payments. Subtract line 27 from line 22. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount **28** E86370

Education Credits (Hope and Lifetime Learning Credits)

Department of the Treasury
Internal Revenue Service (99)

▶ See instructions.
▶ Attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number
S002 : : S003

Caution: You *cannot* take both an education credit and the tuition and fees deduction (Form 1040, line 27, or Form 1040A, line 19) for the **same student** in the same year.

Part I Hope Credit. Caution: You cannot take the Hope credit for more than 2 tax years for the same student.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,000 for each student.	(d) Enter the smaller of the amount in column (c) or \$1,000	(e) Subtract column (d) from column (c)	(f) Enter one-half of the amount in column (e)
	N20 number of qualified students	S058	E87480			
	HOPE Credits	S059 S060	E87485 E87490			
		S061	E87495			
2	Add the amounts in columns (d) and (f)		2	E87500		E87510
3	Tentative Hope credit. Add the amounts on line 2, columns (d) and (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ▶				3	E87520

Part II Lifetime Learning Credit

4	Caution: You cannot take the Hope credit and the lifetime learning credit for the same student in the same year.	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
		N25	\$062 : S063	E87526 : E87522
		number of lifetime learning credit students	S064 : S065	E87528 : E87524
5	Add the amounts on line 4, column (c), and enter the total			5 E87530
6	Enter the smaller of line 5 or \$10,000			6 E87540
7	Tentative lifetime learning credit. Multiply line 6 by 20% (.20) and go to Part III ▶			7 E87550

Part III Allowable Education Credits

8	Tentative education credits. Add lines 3 and 7		8	E87560
9	Enter: \$105,000 if married filing jointly; \$52,000 if single, head of household, or qualifying widow(er)	9	E87570	
10	Enter the amount from Form 1040, line 37*, or Form 1040A, line 22	10	E87580	
11	Subtract line 10 from line 9. If zero or less, stop ; you cannot take any education credits	11	E87590	
12	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	12	E87600	
13	If line 11 is equal to or more than line 12, enter the amount from line 8 on line 14 and go to line 15. If line 11 is less than line 12, divide line 11 by line 12. Enter the result as a decimal (rounded to at least three places)	13	E87610	
14	Multiply line 8 by line 13	14	E87620	
15	Enter the amount from Form 1040, line 45, or Form 1040A, line 28	15	E87630	
16	Enter the total, if any, of your credits from Form 1040, lines 46 through 48, or Form 1040A, lines 29 and 30	16	E87640	
17	Subtract line 16 from line 15. If zero or less, stop ; you cannot take any education credits	17	E87650	
18	Education credits. Enter the smaller of line 14 or line 17 here and on Form 1040, line 49, or Form 1040A, line 31	18	E87680	

* If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.



Credit for Qualified Retirement Savings Contributions

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or Form 1040A.
▶ See instructions on back.

Name(s) shown on return

Your social security number

PRIMARY AND SECONDARY FORM



You **cannot** take this credit if either of the following applies.

- The amount on Form 1040, line 37, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1987, (b) is claimed as a dependent on someone else's 2004 tax return, or (c) was a student (see instructions).

	(a) You	(b) Your spouse
1 Traditional and Roth IRA contributions for 2004. Do not include rollover contributions	E64350	E64355
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2004 (see instructions)	E64360	E64365
3 Add lines 1 and 2	E64370	E64375
4 Certain distributions received after 2001 and before the due date (including extensions) of your 2004 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception	E64380	E64385
5 Subtract line 4 from line 3. If zero or less, enter -0-	E64390	E64395
6 In each column, enter the smaller of line 5 or \$2,000	E64400	E64405
7 Add the amounts on line 6. If zero, stop; you cannot take this credit		E64410
8 Enter the amount from Form 1040, line 37*, or Form 1040A, line 22	E64415	
9 Enter the applicable decimal amount shown below:		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$15,000	.5	.5	.5
\$15,000	\$16,250	.5	.5	.2
\$16,250	\$22,500	.5	.5	.1
\$22,500	\$24,375	.5	.2	.1
\$24,375	\$25,000	.5	.1	.1
\$25,000	\$30,000	.5	.1	.0
\$30,000	\$32,500	.2	.1	.0
\$32,500	\$37,500	.1	.1	.0
\$37,500	\$50,000	.1	.0	.0
\$50,000	---	.0	.0	.0

Note: If line 9 is zero, stop; you cannot take this credit.

10 Multiply line 7 by line 9		10	E64420
11 Enter the amount from Form 1040, line 45, or Form 1040A, line 28	E64425		
12 Enter the total of your credits from Form 1040, lines 46 through 49, or Form 1040A, lines 29 through 31	E64430		
13 Subtract line 12 from line 11. If zero, stop; you cannot take this credit		13	E64435
14 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 50, or Form 1040A, line 32		14	E64440

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8880 to figure the amount, if any, of your retirement savings contributions credit.



This credit may be claimed in addition to any IRA deduction claimed on Form 1040, line 25, or Form 1040A, line 17.

Who Can Take This Credit

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions (other than rollover contributions) to a traditional or Roth IRA, (b) elective deferrals to a 401(k), 403(b), governmental 457, SEP, or SIMPLE plan, (c) voluntary employee contributions to a qualified retirement plan as defined in section 4974(c) (including the Federal Thrift Savings Plan), or (d) contributions to a 501(c)(18)(D) plan.

However, you cannot take the credit if either of the following applies:

- The amount on Form 1040, line 37, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1987, (b) is claimed as a dependent on someone else's 2004 tax return, or (c) was a student.

You were a student if during any 5 months of 2004 you:

- Were enrolled as a full-time student at a school or
- Took a full-time, on-farm training course given by a school or a state, county, or local government agency.

A school includes technical, trade, and mechanical schools. It does not include on-the-job training courses, correspondence schools, or night schools.

Specific Instructions

Column (b)

Complete column (b) only if you are filing a joint return.

Line 2

Include on line 2 any of the following amounts.

- Elective deferrals to a 401(k), 403(b), governmental 457, SEP, or SIMPLE plan.
- Voluntary employee contributions to a qualified retirement plan as defined in section 4974(c) (including the Federal Thrift Savings Plan).
- Contributions to a 501(c)(18)(D) plan.

These amounts may be shown in box 12 of your Form(s) W-2 for 2004.

Line 4

Enter the total amount of distributions you, and your spouse if filing jointly, received after 2001 and before the due date of your 2004 return (including extensions) from any of the following types of plans.

- Traditional or Roth IRAs.
 - 401(k), 403(b), governmental 457, 501(c)(18)(D), SEP, or SIMPLE plans.
 - Qualified retirement plans as defined in section 4974(c) (including the Federal Thrift Savings Plan).
- Do not include any:
- Distributions not taxable as the result of a rollover or a trustee-to-trustee transfer.
 - Distributions from your IRA (other than a Roth IRA) rolled over to your Roth IRA.
 - Loans from a qualified employer plan treated as a distribution.
 - Distributions of excess contributions or deferrals (and income allocable to such contributions or deferrals).
 - Distributions of contributions made during a tax year and returned (with any income allocable to such contributions) on or before the due date (including extensions) for that tax year.
 - Distributions of dividends paid on stock held by an employee stock ownership plan under section 404(k).

If you are filing a joint return, include both spouses' amounts in both columns.

Exception. Do not include your spouse's distributions with yours when entering an amount on line 4 if you and your spouse did not file a joint return for the year the distribution was received.

Example. You received a distribution of \$5,000 from a qualified retirement plan in 2004. Your spouse received a distribution of \$2,000 from a Roth IRA in 2002. You and your spouse file a joint return in 2004, but did not file a joint return in 2002. You would include \$5,000 in column (a) and \$7,000 in column (b).

Line 7

Add the amounts from line 6 columns (a) and (b), and enter the total.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 19 min.; **Learning about the law or the form**, 9 min.; **Preparing the form**, 29 min.; **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the Instructions for Form 1040 or Form 1040A.

New York Liberty Zone Business Employee Credit

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit (Members of a controlled group, see instructions.)

1	Enter the total qualified wages paid or incurred during the tax year to New York (NY) Liberty Zone business employees for work performed during calendar year 2002 or 2003 who have:		
a	Worked for you at least 120 hours but fewer than 400 hours \$ × 25% (.25) =	1a	E76000
b	Worked for you at least 400 hours \$ × 40% (.40) =	1b	E76010
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2	E76020
3	NY Liberty Zone business employee credits from pass-through entities:		
	If you are a—	Then enter the NY Liberty Zone business employee credits from—	
	a Shareholder	Schedule K-1 (Form 1120S), box 13, code G, H, or N	
	b Partner	Schedule K-1 (Form 1065), box 15, code G, H, or N	
	c Beneficiary	Schedule K-1 (Form 1041), line 14	
	d Patron	Written statement from cooperative	
3		3	E76030
4	Add lines 2 and 3	4	E76040
5	NY Liberty Zone business employee credit included on line 4 from passive activities (see instructions)	5	E76050
6	Subtract line 5 from line 4	6	E76060
7	NY Liberty Zone business employee passive activity credit allowed for 2004 (see instructions)	7	E76070
8	Carryforward of NY Liberty Zone business employee credit to 2004	8	E76080
9	Carryback of NY Liberty Zone business employee credit from 2005 (see instructions)	9	
10	Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)	10	E76090

Part II Allowable Credit

11	Regular tax before credits:		
	• Individuals. Enter the amount from Form 1040, line 43	}	11
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		
12	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 35	}	12
	• Corporations. Enter the amount from Form 4626, line 14		
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		
13	Add lines 11 and 12	13	
14a	Foreign tax credit	14a	
b	Credits from Form 1040, lines 47 through 53	14b	
c	Possessions tax credit (Form 5735, line 17 or 27)	14c	
d	Credit for fuel from a nonconventional source	14d	
e	Qualified electric vehicle credit (Form 8834, line 20)	14e	
f	Add lines 14a through 14e	14f	
15	Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20	15	E76110
16	Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-	16	E76120
17	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	17	E76130
18	Subtract line 17 from line 15. If zero or less, enter -0-	18	E76140
19	General business credit (see instructions)	19	
20	Subtract line 19 from line 18. If zero or less, enter -0-	20	E76150
21	Credit allowed for the current year. Enter the smaller of line 10 or line 20 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions	21	E76160

Health Coverage Tax Credit

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or Form 1040NR.

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Recipient's social security number

Before you begin: See **Definitions and Special Rules** that begin on page 2.



Do not complete this form if you can be claimed as a dependent on someone else's 2004 tax return.

Part I Complete This Part To See if You Are Eligible To Take This Credit

HCMONQ

1 Check the boxes below for each month in 2004 that **all** of the following statements were **true** on the **first day** of that month.

- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
- You were covered by a qualified health insurance plan for which you paid the premiums.
- You were **not** entitled to Medicare Part A or enrolled in Medicare Part B.
- You were **not** enrolled in Medicaid or State Children's Health Insurance Program (SCHIP).
- You were **not** enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE).
- You were **not** imprisoned under Federal, state, or local authority.
- You were **not** covered by, or eligible for coverage under, any employer-sponsored health insurance plan (see instructions on page 3).

- January February March April May June
 July August September October November December

Part II Health Coverage Tax Credit

2 Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 4). Include advance payments, if any, from Form 1099-H, box 1

2	E76210
3	E76220
4	E76230
5	E76240
6	E76250
7	E76260

Note. You **must** attach invoices and proof of payment for any amounts included on line 2 for which you did not receive an advance payment (see instructions on page 4).

3 Enter the total amount of any (a) Archer MSA and health savings account distributions used to pay amounts included on line 2 and (b) National Emergency Grants you received for health insurance in 2004

4 Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit

5 Multiply line 4 by 65% (.65) and enter the result

6 Advance payments, if any, from Form 1099-H, box 1

7 **Health coverage tax credit.** Subtract line 6 from line 5. If zero or less, enter -0-. Also include on Form 1040, line 69, or Form 1040NR, line 63, and check box c on that line

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Form 8885 to figure the amount, if any, of your health coverage tax credit (HCTC).

Who Can Take This Credit

You can take this credit only if (a) you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient in 2003, (b) you cannot be claimed as a dependent on someone else's 2003 tax return, and (c) you met all of the other conditions listed on line 1. If you cannot be claimed as a dependent on someone else's 2003 tax return, complete Part I of Form 8885 to see if you are eligible to take this credit.

Definitions and Special Rules

TAA Recipient

You were an eligible TAA recipient on the first day of the month if, for any day in that month or the prior month, you:

- Received a trade readjustment allowance or
- Would have been entitled to receive such an allowance except that you had not exhausted all rights to any unemployment insurance (except additional compensation that is funded by a state and is not reimbursed from any Federal funds) to which you were entitled (or would be entitled if you applied).

Example: You received a trade readjustment allowance for January 2003. You were an eligible TAA recipient on the first day of January and February.

Alternative TAA Recipient

You were an eligible alternative TAA recipient on the first day of the month if, for that month or the prior month, you received benefits under an alternative trade adjustment assistance program for older workers established by the Department of Labor.

Example: You received benefits under an alternative trade adjustment assistance program for older workers for October 2003. The program was established by the Department of Labor. You were an eligible alternative TAA recipient on the first day of October and November.

PBGC Pension Recipient

You were an eligible PBGC pension recipient on the first day of the month, if **both** of the following apply.

- You were age 55 or older on the first day of the month.
- You received a benefit for that month that was paid by the PBGC under title IV of the Employee Retirement Income Security Act of 1974 (ERISA).

Qualified Health Insurance Plan

A qualified health insurance plan is **any** of the following.

1. Coverage under a group health plan available through the employment of your spouse. But see the instructions for line 1 on page 3.

2. Coverage under individual health insurance if you were covered under individual health insurance during the entire 30-day period ending on the date you were separated from your job that qualified you for TAA, alternative TAA, or PBGC pension benefits. Individual health insurance **does not** include any insurance connected with a group health plan or Federal- or state-based health insurance coverage. For example, Medicare supplemental insurance (Medigap) is not a qualified health insurance plan.

3. Coverage under a COBRA continuation provision (as defined in section 9832(d)(1)).

4. State-based continuation coverage provided by the state under a state law that requires such coverage.

5. Coverage offered through a qualified state high risk pool (as defined in section 2744(c)(2) of the Public Health Service Act).

6. Coverage under a health insurance program offered for state employees.

7. Coverage under a state-based health insurance program that is comparable to the health insurance program offered for state employees.

8. Coverage through an arrangement entered into by a state and (a) a group health plan (including such a plan which is a multiemployer plan as defined in section 3(37) of ERISA), (b) an issuer of health insurance coverage, (c) an administrator, or (d) an employer.

9. Coverage offered through a state arrangement with a private sector health care coverage purchasing pool.

10. Coverage under a state-operated health plan that does not receive any Federal financial participation.

A qualified health insurance plan **does not** include any of the following.

- Any state-based coverage listed in 4 through 10 above **unless** it also meets the requirements of section 35(e)(2).
- A flexible spending or similar arrangement.
- Any insurance if substantially all of its coverage is of excepted benefits described in section 9832(c).

If you are not sure whether your health insurance plan is a qualified health insurance plan, go to www.irs.gov and enter IRS Keyword "HCTC."

Qualifying Family Member

A qualifying family member is:

- Your spouse (but see **Married Persons Filing Separate Returns** on page 3) or
- Anyone whom you can claim as a dependent (but see **Exception for Children of Divorced or Separated Parents** on page 3).

For any month that you are eligible to claim the HCTC, you can include premiums paid for a qualifying family member for that month if **all** of the following statements were true as of the first day of that month.

- The qualifying family member was covered by a qualified health insurance plan for which you paid the premiums.
- The qualifying family member was **not** entitled to Medicare Part A or enrolled in Medicare Part B.
- The qualifying family member was **not** enrolled in Medicaid or State Children's Health Insurance Program (SCHIP).

- The qualifying family member was **not** enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (ARE).

- The qualifying family member was **not** covered by, or eligible for coverage under, any employer-sponsored health insurance plan (see the instructions for line 1 on this page).

Married Persons Filing Separate Returns

Your spouse is **not** treated as a qualifying family member if your filing status is married filing separately and **either 1 or 2** next apply.

1. Your spouse also was an eligible TAA recipient, alternative TAA recipient, or PBGC pension recipient in 2003, **or**

2. **All** of the following apply:

- You lived apart from your spouse during the last 6 months of 2003.
- A qualifying family member (other than your spouse) lived in your home for more than half of 2003.
- You provided over half of the cost of keeping up your home.

Exception for Children of Divorced or Separated Parents

If you were divorced, legally separated, or lived apart from the other parent during the last 6 months of 2003, you may be able to take the credit based on amounts paid for qualified health insurance expenses of your child even if your child is not your dependent. If your child is not your dependent, he or she is a qualifying family member only if the following apply.

1. You had custody of the child for a longer time in 2003 than the other parent. See **Pub. 501**, Exemptions, Standard Deduction, and Filing Information, for the definition of custody.

2. One or both of the parents provided over half of the child's support in 2003.

3. One or both of the parents had custody of the child for more than half of 2003.

4. The other parent claims the child as a dependent because:

- As the custodial parent, you signed **Form 8332**, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement agreeing not to claim the child's exemption for 2003 or
- Your divorce decree or written agreement went into effect before 1985 and it states that the other parent can claim the child as a dependent, and the other parent gave at least \$600 for the child's support in 2003. But this rule does not apply if your decree or agreement was changed after 1984 to state that the other parent cannot claim the child as a dependent.

If this exception applies, the other parent cannot treat the child as a qualifying family member for purposes of the HCTC, even though that parent claims the child as a dependent.

You can treat the child as a qualifying family member for purposes of the HCTC, even though you do not claim the child as your dependent, the child must also meet all of the other conditions of a qualifying family member that begin on page 2.

Specific Instructions

Line 1

Employer-sponsored health insurance plan. You **cannot** claim the HCTC for any month that, on the first day of the month, **either 1 or 2** below apply.

1. You were covered under **any** employer-sponsored health insurance plan (except insurance substantially all of the coverage of which is of excepted benefits described in section 9832(c)) and the employer paid 50% or more of the cost of the coverage.

2. You were an **alternative TAA recipient** and **either** of the following apply.

- You were **eligible for coverage** under any **qualified** health insurance plan (**other than** the plans listed under **3, 4, or 8** in the definition of **Qualified Health Insurance Plan** on page 2) where the employer would have paid 50% or more of the cost of the coverage or
- You were **covered** under any **qualified** health insurance plan (**other than** the plans listed under **3, 4, or 8** in the definition of **Qualified Health Insurance Plan** on page 2) and the employer paid **any part** of the cost of the coverage.



Any amounts contributed to the cost of coverage by you or your spouse on a pre-tax basis are considered to have been paid by the employer.

Check the boxes on line 1 for each month that, on the first day of the month, **(a)** both **1** and **2** above **do not** apply and **(b)** you met all of the other conditions listed on line 1.

Example 1: On October 1, 2003, your only health insurance coverage was under an employer-sponsored health insurance plan. The plan is not one in which substantially all of the coverage of which is of excepted benefits described in section 9832(c). The employer paid 40% of the cost of the coverage. You paid 20% of the cost of the coverage through pre-tax contributions. You **cannot** claim the HCTC for the month of October because the employer is considered to have paid 60% of the cost of the coverage.

Example 2: Assume the same facts as in Example 1 except that the employer paid only 25% of the cost of the coverage. The employer is considered to have paid 45% of the cost of the coverage (25% that was paid by the employer plus 20% that you paid through pre-tax contributions). If you were an eligible TAA recipient or PBGC pension recipient, you can claim the HCTC for the month of October if you met all the other conditions listed on line 1 on October 1, 2003. If you were an alternative TAA recipient, you can claim the HCTC for the month of October only if, on October 1, 2003, **all** of the following apply.

- You were **not eligible for coverage** under any **qualified** health insurance plan (**other than** the plans listed under **3, 4, or 8** in the definition of **Qualified Health Insurance Plan** on page 2) where the employer would have paid 50% or more of the cost of the coverage.
- The plan was a type of plan listed under **3, 4, or 8** in the definition of **Qualified Health Insurance Plan** on page 2.
- You met all of the other conditions listed on line 1.

Line 2

Enter the total amount of insurance premiums paid for coverage for you and all qualifying family members under a qualified health insurance plan for all months checked on line 1. Include advance payments, if any, from Form 1099-H, box 1.



If your qualified health insurance plan covers anyone other than you and your qualifying family members, see Pub. 502, Medical and Dental Expenses (Including the Health Coverage Tax Credit), before completing line 2.

You must attach invoices and proof of payment (for example, canceled checks, bank statements, or credit card statements) for any amounts included on line 2 for which you did not receive an HCTC advance payment.

If your qualified health insurance plan is through your spouse's employer, proof of payment should include: (a) copies of paycheck stubs showing the health coverage deductions for the qualified months and (b) a letter or other statement from your spouse's employer that states the employer contributed less than 50% of the cost of the coverage.

If you received an advance payment, Form 1099-H will show the amount of the advance payment and the month(s) for which you received it. If you received an advance payment, you can use the worksheet below to help figure the total amount of health insurance premiums that should be shown on your attached invoices and proof of payment.

Example 1: You are eligible to claim the HCTC for October and November. You paid \$500 of qualified health insurance premiums in each month for yourself and \$250 for your qualifying family members. The amount on line 2 of Form 8885 is \$1,500 (\$750 for October and \$750 for November). You did not receive any HCTC advance payments during 2003. You must attach invoices and proof of payment for you and your qualifying family members totaling \$1,500. The invoices and proof of payment should be for October and November.

Example 2: Assume the same facts as in Example 1 except that you received an advance payment for the qualified health insurance premiums for you and your qualifying family members for the month of November. Form 1099-H shows a total advance payment in box 1 of \$487.50. Form 1099-H also shows that the total advance payment was paid for November. You would enter \$1,500 on line 1 of the Invoice and Proof of Payment Worksheet below. You would enter \$487.50 on

line 2 (the amount from Form 1099-H, box 1). You would enter \$750 on line 3 (\$487.50 x 1.5385) and \$750 on line 4 (\$1,500 - \$750). You must attach invoices and proof of payment totaling \$750. The invoices and proof of payment should be for October and should be for qualified health insurance premiums paid for you and your qualifying family members.

Example 3: Assume the same facts as in Example 1 except that you received an advance payment for your qualified health insurance premiums for the months of October and November. You did not receive any advance payments for the amounts paid for qualified health insurance coverage for your qualifying family members. Form 1099-H shows a total advance payment in box 1 of \$650. Form 1099-H also shows that the advance payment was made up of \$325 that was paid for October and \$325 that was paid for November. You would enter \$1,500 on line 1 of the Invoice and Proof of Payment Worksheet below. You would enter \$650 on line 2 (the amount from Form 1099-H, box 1). You would enter \$1,000 on line 3 (\$650 x 1.5385) and \$500 on line 4 (\$1,500 - \$1,000). You must attach invoices and proof of payment totaling \$500. The invoices and proof of payment should be for October and November and should be for qualified health insurance premiums paid for your qualifying family members.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 13 min.; Learning about the law or the form, 15 min.; Preparing the form, 16 min.; Copying, assembling, and sending the form to the IRS, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the Instructions for Form 1040 or Form 1040NR.

Invoice and Proof of Payment Worksheet—Line 2

(keep for your records)



- 1. Enter the amount from Form 8885, line 2 1. _____
- 2. Enter the amount from Form 1099-H, box 1 2. _____
- 3. Multiply line 2 by 1.5385 and enter the result 3. _____
- 4. Subtract line 3 from line 1. Attach invoices and proof of payment totaling this amount 4. _____



Health Savings Accounts (HSAs)

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Name(s) shown on Form 1040

Social security number of HSA
beneficiary. If both spouses have
HSAs, see page 2 of the instructions ▶

COMBINED FORM

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse (see page 2 of the instructions).

- 1 Check the box to indicate your coverage under a high-deductible HSAHDI health plan during 2004 (see page 2 of the instructions) . . . ▶ Self-only Family
- 2 HSA contributions you made for 2004 (or those made on your behalf), including those made from January 1, 2005, through April 15, 2005, that were for 2004. Do not include employer contributions or rollovers (see page 2 of the instructions)
- 3 If you were under age 55 at the end of 2004, and on the first day of every month during 2004, you were an eligible individual with the same annual deductible and coverage, enter the smaller of:
 - Your annual deductible (see page 3 of the instructions), or
 - \$2,600 (\$5,150 for family coverage).
 All others, enter the limit from the worksheet on page 3 of the instructions
- 4 Enter the amount you and your employer contributed to your Archer MSAs for 2004 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under a high-deductible health plan at any time during 2004, also include any amount contributed to your spouse's Archer MSAs
- 5 Subtract line 4 from line 3. If zero or less, enter -0-
- 6 If you and your spouse each have separate HSAs and had family coverage under a high-deductible health plan at any time during 2004, see the instructions on page 4 for the amount to enter. All others, enter the amount from line 5
- 7 If you were age 55 or older at the end of 2004, married, and you or your spouse had family coverage under a high-deductible health plan at any time during 2004, enter the additional contribution amount from the worksheet on page 4 of the instructions
- 8 Add lines 6 and 7
- 9 Employer contributions made to your HSAs for 2004
- 10 Subtract line 9 from line 8. If zero or less, enter -0-
- 11 **HSA deduction.** Enter the smaller of line 2 or line 10 here and on Form 1040, line 28
Caution: If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions).

2	E86502
3	E86507
4	E86512
5	E86517
6	E86522
7	E86527
8	E86532
9	E86537
10	E86542
11	E86547

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

- 12a Total distributions you received in 2004 from all HSAs (see page 5 of the instructions)
- b Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were withdrawn by the due date of your return (see page 5 of the instructions)
- c Subtract line 12b from line 12a
- 13 Unreimbursed qualified medical expenses (see page 5 of the instructions)
- 14 **Taxable HSA distributions.** Subtract line 13 from line 12c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "HSA" and the amount
- 15a If any of the distributions included on line 14 meet any of the **Exceptions to the Additional 10% Tax** (see page 5 of the instructions), check here ▶
HSATXEX
- b **Additional 10% tax** (see page 5 of the instructions). Enter 10% (.10) of the distributions included on line 14 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "HSA" and the amount

12a	E86552
12b	E86557
12c	E86562
13	E86567
14	E86572
15b	E86577

Health Savings Accounts (HSAs)

2004

Attachment
Sequence No. **138**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Name(s) shown on Form 1040

Social security number of HSA beneficiary. If both spouses have HSAs, see page 2 of the instructions ▶

FIRST FORM

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse (see page 2 of the instructions).

- 1 Check the box to indicate your coverage under a high-deductible health plan during 2004 (see page 2 of the instructions) ▶ Self-only Family HSAHD11
- 2 HSA contributions you made for 2004 (or those made on your behalf), including those made from January 1, 2005, through April 15, 2005, that were for 2004. **Do not** include employer contributions or rollovers (see page 2 of the instructions)
- 3 If you were under age 55 at the end of 2004, and on the first day of **every** month during 2004, you were an eligible individual with the **same** annual deductible and coverage, enter the **smaller** of:
 - Your annual deductible (see page 3 of the instructions), or
 - \$2,600 (\$5,150 for family coverage).
 All others, enter the limit from the worksheet on page 3 of the instructions
- 4 Enter the amount you and your employer contributed to your Archer MSAs for 2004 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under a high-deductible health plan at any time during 2004, also include any amount contributed to your spouse's Archer MSAs
- 5 Subtract line 4 from line 3. If zero or less, enter -0-
- 6 If you and your spouse each have separate HSAs and had family coverage under a high-deductible health plan at any time during 2004, see the instructions on page 4 for the amount to enter. All others, enter the amount from line 5
- 7 If you were age 55 or older at the end of 2004, married, and you or your spouse had family coverage under a high-deductible health plan at any time during 2004, enter the additional contribution amount from the worksheet on page 4 of the instructions
- 8 Add lines 6 and 7
- 9 Employer contributions made to your HSAs for 2004
- 10 Subtract line 9 from line 8. If zero or less, enter -0-
- 11 **HSA deduction.** Enter the **smaller** of line 2 or line 10 here and on Form 1040, line 28
Caution: If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions).

2	E86500	
3	E86505	
4	E86510	
5	E86515	
6	E86520	
7	E86525	
8	E86530	
9	E86535	
10	E86540	
11	E86545	

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

- 12a Total distributions you received in 2004 from all HSAs (see page 5 of the instructions)
- b Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were withdrawn by the due date of your return (see page 5 of the instructions)
- c Subtract line 12b from line 12a
- 13 Unreimbursed qualified medical expenses (see page 5 of the instructions)
- 14 **Taxable HSA distributions.** Subtract line 13 from line 12c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "HSA" and the amount
- 15a If any of the distributions included on line 14 meet any of the **Exceptions to the Additional 10% Tax** (see page 5 of the instructions), check here ▶
HSATXEX1
- b **Additional 10% tax** (see page 5 of the instructions). Enter 10% (.10) of the distributions included on line 14 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "HSA" and the amount

12a	E86550	
12b	E86555	
12c	E86560	
13	E86565	
14	E86570	
15b	E86575	

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Name(s) shown on Form 1040

Social security number of HSA
beneficiary. If both spouses have
HSAs, see page 2 of the instructions ▶

SECOND FORM

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse (see page 2 of the instructions).

1	Check the box to indicate your coverage under a high-deductible health plan during 2004 (see page 2 of the instructions) ▶ <input type="checkbox"/> Self-only <input type="checkbox"/> Family		
2	HSA contributions you made for 2004 (or those made on your behalf), including those made from January 1, 2005, through April 15, 2005, that were for 2004. Do not include employer contributions or rollovers (see page 2 of the instructions)	2	E86501
3	If you were under age 55 at the end of 2004, and on the first day of every month during 2004, you were an eligible individual with the same annual deductible and coverage, enter the smaller of: • Your annual deductible (see page 3 of the instructions), or • \$2,600 (\$5,150 for family coverage). All others, enter the limit from the worksheet on page 3 of the instructions	3	E86506
4	Enter the amount you and your employer contributed to your Archer MSAs for 2004 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under a high-deductible health plan at any time during 2004, also include any amount contributed to your spouse's Archer MSAs	4	E86511
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	E86516
6	If you and your spouse each have separate HSAs and had family coverage under a high-deductible health plan at any time during 2004, see the instructions on page 4 for the amount to enter. All others, enter the amount from line 5	6	E86521
7	If you were age 55 or older at the end of 2004, married, and you or your spouse had family coverage under a high-deductible health plan at any time during 2004, enter the additional contribution amount from the worksheet on page 4 of the instructions	7	E86526
8	Add lines 6 and 7	8	E86531
9	Employer contributions made to your HSAs for 2004	9	E86536
10	Subtract line 9 from line 8. If zero or less, enter -0-	10	E86541
11	HSA deduction. Enter the smaller of line 2 or line 10 here and on Form 1040, line 28 Caution: If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions).	11	E86546

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

12a	Total distributions you received in 2004 from all HSAs (see page 5 of the instructions)	12a	E86551
b	Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were withdrawn by the due date of your return (see page 5 of the instructions)	12b	E86556
c	Subtract line 12b from line 12a	12c	E86561
13	Unreimbursed qualified medical expenses (see page 5 of the instructions)	13	E86566
14	Taxable HSA distributions. Subtract line 13 from line 12c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "HSA" and the amount	14	E86571
15a	If any of the distributions included on line 14 meet any of the Exceptions to the Additional 10% Tax (see page 5 of the instructions), check here ▶ <input type="checkbox"/> HSATXEX2		
b	Additional 10% tax (see page 5 of the instructions). Enter 10% (.10) of the distributions included on line 14 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "HSA" and the amount	15b	E86576

TAX YEAR 2004 FIXED LENGTH RECORD LAYOUT

	ELEMENT	ITEM	POS	TYPE	START	END
		IDENTIFICATION FIELDS				
	REC_ID	Service Center Record Identification Number	7	N	1	7
	S002	Primary Taxpayer Identification Number	9	N	8	16
	S003	Secondary Taxpayer Identification Number	9	N	17	25
	N1	Number of Returns	2	N	26	27
	PPANID	Primary Taxpayer REC_ID for EOYTICK Returns	7	N	28	34
		PROCESSING CODES				
1	RSIZE	Variable Record Size	5	N	35	39
2	RVARI	Number of Variable Fields	5	N	40	44
		NONBUSINESS CODES - Alpha-Numeric				
1	AUDIT1	Audit Code 1, Form 8862	1	C	45	45
2	AUDIT2	Audit Code 2, Form 8862	1	C	46	46
3	AUDIT3	Audit Code 3, Form 8862	1	C	47	47
4	AUDIT4	Audit Code 4, Form 8862	1	C	48	48
5	AUDIT5	Audit Code 5, Form 8862	1	C	49	49
6	AUDIT6	Audit Code 6, Form 8862	1	C	50	50
7	AUDIT7	Audit Code 7, Form 8862	1	C	51	51
8	AUDIT8	Audit Code 8, Form 8862	1	C	52	52
9	AUDIT9	Audit Code 9, Form 8862	1	C	53	53
10	AUDIT10	Audit Code 10, Form 8862	1	C	54	54
11	BCNTRY	Foreign Country for Financial Account, Schedule B	25	C	55	79
12	CITYST	City/State	25	C	80	104
13	DLN	Document Locator Number	14	C	105	118
14	GENDERP	Primary Taxpayer Gender	1	C	119	119
15	GENDERS	Secondary Taxpayer Gender	1	C	120	120
16	NMCTRL	Name Control	4	C	121	124
17	N21	Zip Code Expanded - first 9 digits of zip-code	9	C	125	133
18	OCCPRI	Primary Taxpayer Occupation	20	C	134	153
19	OCCSEC	Secondary Taxpayer Occupation	20	C	154	173
20	PPREP	RTF paid preparer code	1	C	174	174
21	PSTATE	Alpha State Code	2	C	175	176
22	SNAME	Spouse Name Control	4	C	177	180
		NONBUSINESS CODES - Numeric (1 digit codes)				
1	AGEP	Primary Over 65 Indicator	1	N	181	181
2	AGES	Secondary Over 65 Indicator	1	N	182	182
3	AGEX	Age Indicator	1	N	183	183
4	AGIER1	AGI RTF Error Indicator	1	N	184	184
5	AGIERR	AGI Error Indicator	1	N	185	185
6	AMTIC	Alternative Minimum taxable income code, Form 6251	1	N	186	186
7	ATRKFR	At risk code, Farm rental Form 4835	1	N	187	187
8	AUTHCD	Third Party Authorization Indicator	1	N	188	188
9	BLEVEL	BEA Sample Level	1	N	189	189
10	CADE	CADE Indicator	1	N	190	190
11	CGDED	Capital Gains Deduction limitation code, Schedule A	1	N	191	191
12	CGIND	Capital Gain/Loss Indicator	1	N	192	192
13	CHIND1	Student/disabled-child indicator 1, Schedule EIC	1	N	193	193
14	CHIND2	Student/disabled-child indicator 2, Schedule EIC	1	N	194	194
15	CPREP	Computer Software Prepared Code	1	N	195	195
16	CPSV	Computed Primary Stratifying Variable	1	N	196	196
17	CWHSI	Continuous Work History Sample Indicator	1	N	197	197
18	DGROUP	Sampling Group	1	N	198	198
19	DIRDEP	Direct Deposit Indicator	1	N	199	199
20	DSABC1	Child 1 Disabled Indicator, Form 8839	1	N	200	200
21	DSABC2	Child 2 Disabled Indicator, Form 8839	1	N	201	201
22	DSI	Dependent Status Indicator	1	N	202	202
23	DSTATE	State With More Than One District	1	N	203	203
24	DTAXC	Child's line 17 schedule D tax indicator, Form 8615	1	N	204	204

TAX YEAR 2004 FIXED LENGTH RECORD LAYOUT

	<u>ELEMENT</u>	<u>ITEM</u>	<u>POS</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
25	DTAXF	Family Schedule D Tax Indicator, Form 8615	1	N	205	205
26	DTAXK	Child's Schedule D Tax Indicator, Form 8615	1	N	206	206
27	DTAXP	Parent's Schedule D Tax Indicator, Form 8615	1	N	207	207
28	EFI	Electronic Filing Indicator	1	N	208	208
29	EIC	Earned Income Credit Code	1	N	209	209
30	EICERR	RTF code for invalid SSN on Schedule EIC	1	N	210	210
31	EINERR	RTF code for invalid EIN on Form 2441	1	N	211	211
32	ELECT	Presidential Election Campaign, Fund boxes Code	1	N	212	212
33	EPZONE	Enterprise zone Indicator, Form 4562	1	N	213	213
34	ESTIND	Estate-collation-study-ind	1	N	214	214
35	FDED	Form of deduction code	1	N	215	215
36	FLGSTR	Filing status age indicator, Schedule R	1	N	216	216
37	FORIN	Reserved (Not needed every year)	1	N	217	217
38	FORMCD	Form-Code, incoming	1	N	218	218
39	FRMPRP	Form Preparation Indicator	1	N	219	219
40	FORNC1	Child 1 Foreign Indicator, Form 8839	1	N	220	220
41	FORNC2	Child 2 Foreign Indicator, Form 8839	1	N	221	221
42	FUTA1	FUTA Tax, Sect. 44 Indicator, Schedule H	1	N	222	222
43	FUTA2	FUTA Tax, Sect. 45 Indicator, Schedule H	1	N	223	223
44	GAACD	General Asset Account Election Code, Form 4562	1	N	224	224
45	HINC	High Income Cohort Panel Indicator	1	N	225	225
46	HINTX	High income nontaxable indicator	1	N	226	226
47	HSABDI1	High Deductible Health Plan Indicator, Form 8889 (first form)	1	N	227	227
48	HSABDI2	High Deductible Health Plan Indicator, Form 8889 (second form)	1	N	228	228
49	HSATXEX1	Additional 10 Percent Tax Exception Indicator, Form 8889 (first form)	1	N	229	229
50	HSATXEX2	Additional 10 Percent Tax Exception Indicator, Form 8889 (second form)	1	N	230	230
51	IE	Itemized deductions election indicator	1	N	231	231
52	INDP	Individual Unedited Panel Indicator	1	N	232	232
53	IRI	Interesting return indicator	1	N	233	233
54	IRIC	Computed interesting return indicator	1	N	234	234
55	KID14	Child under age 14 code, Form 6251	1	N	235	235
56	LEV	Original Sample Level - LEVEL	1	N	236	236
57	LEVSEC	Final Sample Level	1	N	237	237
58	LRG	Large AGI return indicator	1	N	238	238
59	LSD5YM	Participation in plan for 5 or more years, Form 4972	1	N	239	239
60	LSDDBI	Death Beneficiary Indicator, Form 4972	1	N	240	240
61	LSDEBI	Employee Benefit Indicator, Form 4972	1	N	241	241
62	LSDPYD	Prior year distribution Indicator, Form 4972	1	N	242	242
63	LSDQPI	Qualified Plan Indicator, Form 4972	1	N	243	243
64	LSDROI	Rollover Indicator - Form 4972	1	N	244	244
65	MARS	Marital (filing) Status	1	N	245	245
66	MATH	Math Status Code	1	N	246	246
67	MEDEXC	Medical Choice Distribution Tax Exception Indicator, Form 8853	1	N	247	247
68	MIDR	MFSS Itemized Deduct. Requirement Ind.	1	N	248	248
69	MPARFR	Marital Participation, farm rental Form 4835	1	N	249	249
70	MRC	Multiple Recipients Code, Form 4972	1	N	250	250
71	MSAEXC	MSA Distribution Tax Exception Indicator, Form 8853	1	N	251	251
72	MSALTC	Individual LTC Insurance Contract Indicator, Form 8853	1	N	252	252
73	MSAPRM	MSA Contribution Indicator, Primary Taxpayer, Form 8853	1	N	253	253
74	MSASCD	MSA Contribution Indicator, Secondary Taxpayer, Form 8853	1	N	254	254
75	MSATRM	Terminally Ill Indicator, Form 8853	1	N	255	255
76	MTH3YR	MACRS property, 3-year method, Form 4562	1	N	256	256
77	MTH5YR	MACRS property, 5-year method, Form 4562	1	N	257	257
78	MTH7YR	MACRS property, 7-year method, Form 4562	1	N	258	258
79	MTH10Y	MACRS property, 10-year method, Form 4562	1	N	259	259
80	MTH15Y	MACRS property, 15-year method, Form 4562	1	N	260	260
81	MTH20Y	MACRS property, 20-year method, Form 4562	1	N	261	261
82	NONCOM	Noncompute code	1	N	262	262
83	NOTREQ	EIC Child's SSN Not Required	1	N	263	263
84	PANIND	Panel Indicator	1	N	264	264

TAX YEAR 2004 FIXED LENGTH RECORD LAYOUT

	<u>ELEMENT</u>	<u>ITEM</u>	<u>POS</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
85	PBI	Primary Blind Indicator	1	N	265	265
86	PMARS	Parents Filing Status Code, Form 8615	1	N	266	266
87	PREP	Paid Preparer Code	1	N	267	267
88	PSV	Primary Stratifying Variable	1	N	268	268
89	PT3IND	Part 3 Indicator on Form 8801	1	N	269	269
90	PURP	Personal Use Rental Property, Schedule E	1	N	270	270
91	PYMARS	Marital Status (Prior Year), Form 8801	1	N	271	271
92	RELAT1	Child 1 Relationship Indicator, Schedule EIC	1	N	272	272
93	RELAT2	Child 2 Relationship Indicator, Schedule EIC	1	N	273	273
94	RAL	Refund Anticipation Loan Indicator	1	N	274	274
95	REGION	IRS Region	1	N	275	275
96	REJ_CD	Reject Code, incoming	1	N	276	276
97	RSI	Acceptance or Rejection of Return	1	N	277	277
98	SBI	Secondary Blind Indicator	1	N	278	278
99	SCHBFA	Foreign Accounts Code, Schedule B	1	N	279	279
100	SCHBFT	Foreign Trusts Code, Schedule B	1	N	280	280
101	SCHCE1	Schedule C RTF error indicator	1	N	281	281
102	SCHCER	Schedule C Error Indicator	1	N	282	282
103	SCHDE1	Schedule D RTF error indicator	1	N	283	283
104	SCHDER	Schedule D Error Indicator	1	N	284	284
105	SCHEE1	Schedule E RTF Error Indicator	1	N	285	285
106	SCHEER	Schedule E Error Indicator	1	N	286	286
107	SCHELOSS	Schedule E Prior Year Loss	1	N	287	287
108	SCHFE1	Schedule F RTF error indicator	1	N	288	288
109	SCHFER	Schedule F Error Indicator	1	N	289	289
110	SFCPRI	Schedule SE Farm Code - Primary	1	N	290	290
111	SFCSEC	Schedule SE Farm Code - Secondary	1	N	291	291
112	SHRTYR	Form 6251, annualized return code	1	N	292	292
113	SOCAED	SOCA Edit Indicator	1	N	293	293
114	SPNDC1	Child 1 Special Need Indicator, Form 8839	1	N	294	294
115	SPNDC2	Child 2 Special Need Indicator, Form 8839	1	N	295	295
116	SSNERR	RTF code for invalid SSN	1	N	296	296
117	STATETX	State Sales Tax, Schedule A	1	N	297	297
118	STDNT1	Student 1 Under Age 24, Schedule EIC	1	N	298	298
119	STDNT2	Student 2 Under Age 24, Schedule EIC	1	N	299	299
120	STIND	Secondary SSN Code	1	N	300	300
121	TAGEP	Primary Over 65 Indicator - (Taxpayer)	1	N	301	301
122	TAGES	Secondary Over 65 Indicator - (Taxpayer)	1	N	302	302
123	TDSI	Dependent Status Indicator (Taxpayer)	1	N	303	303
124	TELIND	Form 1040TEL Indicator	1	N	304	304
125	TFORM	Corrected Form of Return	1	N	305	305
126	TMARS	Marital (Filing) Status (Taxpayer)	1	N	306	306
127	TXNT	Taxable or Nontaxable Returns	1	N	307	307
128	TXST	Tax Status	1	N	308	308
129	TXOCR1	Dependent 1 Child Tax Credit Indicator	1	N	309	309
130	TXOCR2	Dependent 2 Child Tax Credit Indicator	1	N	310	310
131	TXOCR3	Dependent 3 Child Tax Credit Indicator	1	N	311	311
132	TXOCR4	Dependent 4 Child Tax Credit Indicator	1	N	312	312
133	TXOCR5	Dependent 5 Child Tax Credit Indicator	1	N	313	313
134	TXOCR6	Dependent 6 Child Tax Credit Indicator	1	N	314	314
135	TXOCR7	Dependent 7 Child Tax Credit Indicator	1	N	315	315
136	TXOCR8	Dependent 8 Child Tax Credit Indicator	1	N	316	316
137	TXOCR9	Dependent 9 Child Tax Credit Indicator	1	N	317	317
138	TXOCR10	Dependent 10 Child Tax Credit Indicator	1	N	318	318
139	YEAR	Year Code	1	N	319	319
		NONBUSINESS CODES - Numeric (2 digit codes)				
1	AGDR	Adjusted Gross Deficit Range	2	N	320	321
2	AGIR1	Adjusted Gross Income Range 1	2	N	322	323
3	AGIR2	Adjusted Gross Income Range 2	2	N	324	325

TAX YEAR 2004 FIXED LENGTH RECORD LAYOUT

	<u>ELEMENT</u>	<u>ITEM</u>	<u>POS</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
4	AGIR5	Adjusted Gross Income Range 5	2	N	326	327
5	AGIRJ	Adjusted Gross Income Range J	2	N	328	329
6	AGIRP	Adjusted Gross Income Range P	2	N	330	331
7	AG2441	Percentage of AGI, Form 2441	2	N	332	333
8	AG8880	Percentage of AGI, Form 8880	2	N	334	335
9	CYCLE	Cycle - Martinsburg posting cycle (week only)	2	N	336	337
10	DIST	District	2	N	338	339
11	DISTIN	District, incoming	2	N	340	341
12	DOC	Document code (Digits 4-5 of Document Locator Number - DLN)	2	N	342	343
13	HCMONQ1	Number of Months Eligible, Form 8885 (first form)	2	N	344	345
14	HCMONQ2	Number of Months Eligible, Form 8885 (second form)	2	N	346	347
15	LSDMEC	Lump-sum averaging method code, Form 4972	2	N	348	349
16	NMNT1	Number of Months Child 1 Lived With You Indicator, Schedule EIC	2	N	350	351
17	NMNT2	Number of Months Child 2 Lived With You Indicator, Schedule EIC	2	N	352	353
18	N14	Yes boxes checked - Presidential election campaign fund	2	N	354	355
19	N19	Number of Forms 8609-Schedule A filed	2	N	356	357
20	N20	Number of Qualified Students Hope Credits, Form 8863	2	N	358	359
21	N24	Number of Children for Child Tax Credit, Form 1040	2	N	360	361
22	N25	Number of Qualified Students Lifetime Learning Credit, Form 8863	2	N	362	363
23	PODP	Post of duty code, Primary Form 2555	2	N	364	365
24	PODS	Post of duty code, Secondary Form 2555	2	N	366	367
25	PTC	Primary Tracking Code	2	N	368	369
26	REJECT	Reject Code	2	N	370	371
27	STATE	State	2	N	372	373
28	STC	Secondary Tracking Code	2	N	374	375
29	SVCCTR	Service Center	2	N	376	377
30	TOTXSZ	Size of Total Income Tax	2	N	378	379
31	TPICD	RESERVED	2	N	380	381
32	TTXPCT	Total Income Tax as Percent of AGI	2	N	382	383
		FORM/SCHEDULE INDICATORS - Numeric (2-digit codes)				
33	F1116	Presence of Form 1116, Foreign Tax Credit	2	N	384	385
34	F2106	Presence of Form 2106, Employee Business Expenses	2	N	386	387
35	F2106EZ1	Presence of Form 2106EZ, Employee Business Expenses, Primary	2	N	388	389
36	F2106EZ2	Presence of Form 2106EZ, Employee Business Expenses, Secondary	2	N	390	391
37	F2106I	Incoming, Presence of Form 2106, Employee Business Expenses	2	N	392	393
38	F2439	Presence of Form 2439, Notice to Shareholder of Undistributed Capital Gains	2	N	394	395
39	F2441	Qualified individual indicator, Form 2441, Child and Dependent Care Expenses	2	N	396	397
40	F2555	Presence of Form 2555, Foreign earned income	2	N	398	399
41	F3468	Presence of Form 3468, Investment credit	2	N	400	401
42	F3800	Presence of Form 3800, General business credit	2	N	402	403
43	F4136	Presence of Form 4136, Gasoline for Federal Tax Paid on Fuels	2	N	404	405
44	F4137	Presence of Form 4137, Social Security and Medicare Tax on Unreported Tips	2	N	406	407
45	F4562	Presence of Form 4562, Depreciation and Amortization	2	N	408	409
46	F4684	Presence Of Form 4684, Casualties and Thefts	2	N	410	411
47	F4797	Presence of Form 4797, Sales of Business Property	2	N	412	413
48	F4835	Number of Form 4835, Farm Rental Income and Expenses, attached	2	N	414	415
49	F4952	Presence of Form 4952, Investment Interest Expense Deduction	2	N	416	417
50	F4972	Presence of Form 4972, Tax on Lump-Sum Distributions	2	N	418	419
51	F5329	Presence of Form 5329, Additional Taxes on Qualified Plans (including IRAs)	2	N	420	421
52	F5884	Presence of Form 5884, Work Opportunity Credit	2	N	422	423
53	F6198	Presence of Form 6198, At-Risk Limitations	2	N	424	425
54	F6251	Presence of Form 6251, Alternative Minimum Tax - Individuals	2	N	426	427
55	F6251D	Presence of Long Term Capital Gains on Forced Returns	2	N	428	429
56	F6252	Presence of Form 6252, Installment Sale Income	2	N	430	431
57	F6781	Presence of Form 6781, Gains/Losses from Sect. 1256 Contracts and Straddles	2	N	432	433
58	F8283	Presence of Form 8283, Noncash Charitable Contributions	2	N	434	435
59	F8396	Presence of Form 8396, Mortgage Interest Credit	2	N	436	437
60	F8582	Presence of Form 8582, Passive Activity Loss Limitations	2	N	438	439
61	F8586	Presence of Form 8586, Low-Income Housing Credit	2	N	440	441

TAX YEAR 2004 FIXED LENGTH RECORD LAYOUT

	<u>ELEMENT</u>	<u>ITEM</u>	<u>POS</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
62	F8606	Presence of Form 8606, Nondeductible IRAs and Coverdell ESAs	2	N	442	443
63	F8615	Presence of Form 8615, Tax for Children Under 14 w/ Investment Income \$1500	2	N	444	445
64	F8801	Presence of Form 8801, Credit for Prior Year Minimum Tax Credit	2	N	446	447
65	F8812	Presence of Form 8812, Additional Child Tax Credit	2	N	448	449
66	F8814	Presence of Form 8814, Parent's Election to Report Child's Interest and Dividend	2	N	450	451
67	F8814A	Additional Form 8814 filed	2	N	452	453
68	F8815	Presence of Form 8815, Exclusion of Interest from Series EE Savings Bonds	2	N	454	455
69	F8824	Presence of Form 8824, Like-Kind Exchanges	2	N	456	457
70	F8839	Presence of Form 8839, Qualified Adoption Expenses	2	N	458	459
71	F8844	Presence of Form 8844, Empowerment Zone Employment Credit	2	N	460	461
72	F8853	Presence of Form 8853, Medical Savings Accounts	2	N	462	463
73	F8863	Presence of Form 8863, Education Credits (Hope and Lifetime Learning Credits)	2	N	464	465
74	F8880	Presence of Form 8880, Credit for Qualified Retirement Savings	2	N	466	467
75	F8884	Presence of Form 8884, New York Liberty Zone Business Employee Credit	2	N	468	469
76	F8885	Presence of Form 8885, Health Coverage Tax Credit	2	N	470	471
77	F8889	Presence of Form 8889, Health Savings Accounts	2	N	472	473
78	SCHA	Presence of Schedule A, Itemized Deductions	2	N	474	475
79	SCHB	Presence of Schedule B, Interest and Ordinary Dividends	2	N	476	477
80	SCHC	Total Number of Schedule C's attached, Profit or Loss From Business	2	N	478	479
81	SCHCF	Schedule C or F Indicator	2	N	480	481
82	SCHD	Presence of Schedule D, Capital Gains and Losses	2	N	482	483
83	SCHE	Presence of Schedule E, Supplemental Income and Loss	2	N	484	485
84	SCHF	Total Number of Schedule F's attached, Profit or Loss From Farming	2	N	486	487
85	SCHH	Presence of Schedule H, Household Employment Taxes	2	N	488	489
86	SCHJ	Presence of Schedule J, Farm Income Averaging, incoming	2	N	490	491
87	SCHJIN	Presence of Schedule J, Farm Income Averaging, outgoing	2	N	492	493
88	SCHSE	Presence of Schedule SE, Self-Employment Tax	2	N	494	495
		EXEMPTION FIELDS - Numeric (2-digit codes)				
89	N2	Total Exemptions (generated)	2	N	496	497
90	N3	Exemptions for Taxpayers	2	N	498	499
91	N6	Exemptions for Total Dependents	2	N	500	501
92	N7	Exemptions for Children Living at Home (generated)	2	N	502	503
93	N8	Exemptions for Children Living Away from Home (generated)	2	N	504	505
94	N9	Exemptions for Parents (generated)	2	N	506	507
95	N10	Exemptions for Other Dependents (generated)	2	N	508	509
96	RXOCAH	Exemptions for Children living at home (taxpayer)	2	N	510	511
97	RXOPAR	Exemptions for Parents (taxpayer)	2	N	512	513
98	RXTOT	Total Exemptions (taxpayer)	2	N	514	515
99	XFPT	Primary Taxpayer Exemption	2	N	516	517
100	XFST	Secondary Taxpayer Exemption	2	N	518	519
101	XOCAH	Exemptions for Children Living at Home	2	N	520	521
102	XOCAWH	Exemptions for Children Living Away from Home Due to Divorce/Separ.	2	N	522	523
103	XOODEP	Exemptions for Other Dependents	2	N	524	525
104	XOPAR	Exemptions for Parents	2	N	526	527
105	XTOT	Total Exemptions	2	N	528	529
		NONBUSINESS CODES - Numeric (3 digit codes)				
1	ASAMP	Actual Sample Code	3	N	530	532
2	ASAMP2	Actual BEA Sample Code	3	N	533	535
3	CSAMP	Computed Sample Code	3	N	536	538
4	CSAMP2	Computed Sample Code Sole Prop	3	N	539	541
5	EICAG1	Eamed Income Credit Child 1 Age Verified Number, Schedule EIC	3	N	542	544
6	EICAG2	Eamed Income Credit Child 2 Age Verified Number, Schedule EIC	3	N	545	547
7	N15	Number of Partnerships, Schedule E	3	N	548	550
8	N16	Number of S Corporations, Schedule E	3	N	551	553
9	N17	Number of Schedule E businesses, All at Risk	3	N	554	556
10	N18	Number of Schedule E Businesses, Partially-At-Risk	3	N	557	559
11	N22	Number of Rentals, Schedule E	3	N	560	562
12	N23	Number of Royalties, Schedule E	3	N	563	565

TAX YEAR 2004 FIXED LENGTH RECORD LAYOUT

	<u>ELEMENT</u>	<u>ITEM</u>	<u>POS</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
13	PSAMP	Punched Sample Code	3	N	566	568
14	PSAMP2	Punched BEA Sample Code	3	N	569	571
15	TPNC1	Taxpayer Notice Code 1	3	N	572	574
16	TPNC2	Taxpayer Notice Code 2	3	N	575	577
17	TPNC3	Taxpayer Notice Code 3	3	N	578	580
18	TPNC4	Taxpayer Notice Code 4	3	N	581	583
19	TPNC5	Taxpayer Notice Code 5	3	N	584	586
20	TXRT	Marginal Tax Rate	3	N	587	589
21	WSAMP	Sample Code Used For Weighting	3	N	590	592
22	WSAMP2	Sample Code Used For Weighting Sole Prop	3	N	593	595
23	WSAMP3	Sample Code used for Weighting Level 3 Data	3	N	596	598
		NONBUSINESS CODES - Numeric (4 digit codes)				
1	DOBMD	Primary Taxpayer Date of Birth (Month/Day)	4	N	599	602
2	DOBYR	Primary Taxpayer Date of Birth (Year)	4	N	603	606
3	DODMD	Primary Taxpayer Date of Death (Month/Day)	4	N	607	610
4	DODYR	Primary Taxpayer Date of Death (Year)	4	N	611	614
5	EICYB1	Year of Birth, child 1, Schedule EIC	4	N	615	618
6	EICYB2	Year of Birth, child 2, Schedule EIC	4	N	619	622
7	EYOB1	Year of Birth, child 1, Schedule EIC Underreporter Program	4	N	623	626
8	EYOB2	Year of Birth, child 2, Schedule EIC Underreporter Program	4	N	627	630
9	FLPDMO	Filing (accounting) period - month	4	N	631	634
10	FLPDYR	Filing (accounting) period - year	4	N	635	638
11	SDOBMD	Secondary Taxpayer Date of Birth (Month/Day)	4	N	639	642
12	SDOBYR	Secondary Taxpayer Date of Birth (Year)	4	N	643	646
13	SDODMD	Secondary Taxpayer Date of Death (Month/Day)	4	N	647	650
14	SDODYR	Secondary Taxpayer Date of Death (Year)	4	N	651	654
		NONBUSINESS CODES - Numeric (5 digit codes)				
1	S007	Ending 5-Digits of Transform TIN, Primary Taxpayer	5	N	655	659
2	S019	Ending 5-Digits of Transform TIN, Secondary Taxpayer	5	N	660	664
		NONBUSINESS CODES - Numeric (6 digit codes)				
1	CDOB1	Child Care Credit Dependent 1 NAP DOB(YR/MO), Form 2441	6	N	665	670
2	CDOB2	Child Care Credit Dependent 2 NAP DOB(YR/MO), Form 2441	6	N	671	676
3	D1DOB	Dependent 1, Date of Birth (year/month)	6	N	677	682
4	D2DOB	Dependent 2, Date of Birth (year/month)	6	N	683	688
5	D3DOB	Dependent 3, Date of Birth (year/month)	6	N	689	694
6	D4DOB	Dependent 4, Date of Birth (year/month)	6	N	695	700
7	DIFCD	RESERVED	6	N	701	706
8	FLPDBG	Beginning Tax Period	6	N	707	712
9	PCTPRI	Percent Basis Traditional IRA, Primary Taxpayer, Form 8606	6	N	713	718
10	PCTSEC	Percent Basis Traditional IRA, Secondary Taxpayer, Form 8606	6	N	719	724
11	PNLC	Page Number/Line Count(svcctr control)	6	N	725	730
		Business Codes - Numeric (1 digit codes)				
1	ACCMEC	Accounting Method (Dominant Sch C)	1	N	731	731
2	ACMEC1	Accounting Method (1st Sch C)	1	N	732	732
3	ACMEC2	Accounting Method (2nd Sch C)	1	N	733	733
4	ACMEC3	Accounting Method (3rd Sch C)	1	N	734	734
5	ACCMEF	Accounting Method (Dominant Sch F)	1	N	735	735
6	ACMEF1	Accounting Method (1st Sch F)	1	N	736	736
7	ACMEF2	Accounting Method (2nd Sch F)	1	N	737	737
8	ATRSKC	At Risk Code, (Dominant Sch C)	1	N	738	738
9	ARSKC1	At Risk Code, (1st Sch C)	1	N	739	739
10	ARSKC2	At Risk Code (2nd Sch C)	1	N	740	740
11	ARSKC3	At Risk Code (3rd Sch C)	1	N	741	741
12	ATRSKF	At Risk Code (Dominant Sch F)	1	N	742	742
13	ARSKF1	At Risk Code (1st Sch F)	1	N	743	743
14	ARSKF2	At Risk Code (2nd Sch F)	1	N	744	744

TAX YEAR 2004 FIXED LENGTH RECORD LAYOUT

	<u>ELEMENT</u>	<u>ITEM</u>	<u>POS</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
15	COMSCF	Combined Sch F Code (Dominant Sch F)	1	N	745	745
16	CMSCF1	Combined Sch F Code (1st Sch F)	1	N	746	746
17	CMSCF2	Combined Sch F Code (2nd Sch F)	1	N	747	747
18	COMSCH	Combined Schedule C Code (Dominant Sch C)	1	N	748	748
19	CMSCH1	Combined Schedule C Code (1st Sch C)	1	N	749	749
20	CMSCH2	Combined Schedule C Code (2nd Sch C)	1	N	750	750
21	CMSCH3	Combined Schedule C Code (3rd Sch C)	1	N	751	751
22	DEPEXP	Depreciation Expense Source Indicator (Dominant Sch C)	1	N	752	752
23	DPEXP1	Depreciation Expense Source Indicator (1st Sch C)	1	N	753	753
24	DPEXP2	Depreciation Expense Source Indicator (2nd Sch C)	1	N	754	754
25	DPEXP3	Depreciation Expense Source Indicator (3rd Sch C)	1	N	755	755
26	DOMC	Business Number (Dominant Sch C)	1	N	756	756
27	DOMC1	Business Number (1st Sch C)	1	N	757	757
28	DOMC2	Business Number (2nd Sch C)	1	N	758	758
29	DOMC3	Business Number (3rd Sch C)	1	N	759	759
30	DOMF	Farm Number (Dominant Sch F)	1	N	760	760
31	DOMF1	Farm Number (1st Sch F)	1	N	761	761
32	DOMF2	Farm Number (1st Sch F)	1	N	762	762
33	FIRSTC	First Schedule C for the particular business (Dominant Sch C)	1	N	763	763
34	FRSTC1	First Schedule C for the particular business (1st Sch C)	1	N	764	764
35	FRSTC2	First Schedule C for the particular business (2nd Sch C)	1	N	765	765
36	FRSTC3	First Schedule C for the particular business (3rd Sch C)	1	N	766	766
37	INVENC	Dominant Business Inventory Code	1	N	767	767
38	LLC	Limited Liability Company Code (Dominant Sch C)	1	N	768	768
39	LLC1	Limited Liability Company Code (1st Sch C)	1	N	769	769
40	LLC2	Limited Liability Company Code (2nd Sch C)	1	N	770	770
41	LLC3	Limited Liability Company Code (3rd Sch C)	1	N	771	771
42	MPARTC	Material Participation Code (Dominant Sch C)	1	N	772	772
43	MPRTC1	Material Participation Code (1st Sch C)	1	N	773	773
44	MPRTC2	Material Participation Code (2nd Sch C)	1	N	774	774
45	MPRTC3	Material Participation Code (3rd Sch C)	1	N	775	775
46	MPARTF	Material Participation Code (Dominant Sch F)	1	N	776	776
47	MPRTF1	Material Participation Code (1st Sch F)	1	N	777	777
48	MPRTF2	Material Participation Code (2nd Sch F)	1	N	778	778
49	SCHCEZ	Sch C-EZ Indicator (Dominate Sch C)	1	N	779	779
50	CEZ1	Schedule C-EZ Indicator (1st Sch C)	1	N	780	780
51	CEZ2	Schedule C-EZ Indicator (2nd Sch C)	1	N	781	781
52	CEZ3	Schedule C-EZ Indicator (3rd Sch C)	1	N	782	782
53	SEXPRC	Sex of Proprietor (Dominant Sch C)	1	N	783	783
54	SXPRC1	Sex of Proprietor (1st Sch C)	1	N	784	784
55	SXPRC2	Sex of Proprietor (2nd Sch C)	1	N	785	785
56	SXPRC3	Sex of Proprietor (3rd Sch C)	1	N	786	786
57	SEXPRF	Sex of Proprietor (Dominant Sch F)	1	N	787	787
58	SXPRF1	Sex of Proprietor (1st Sch F)	1	N	788	788
59	SXPRF2	Sex of Proprietor (2nd Sch F)	1	N	789	789
60	STATEM	Statutory Employee Box - Form W-2 (Dominant Sch C)	1	N	790	790
61	STATM1	Statutory Employee Box (1st Sch C)	1	N	791	791
62	STATM2	Statutory Employee Box (2nd Sch C)	1	N	792	792
63	STATM3	Statutory Employee Box (3rd Sch C)	1	N	793	793
64	SXVRFY	Sex of Proprietor Verified (Dominant Sch C)	1	N	794	794
65	SXVRF1	Sex of Proprietor Verified (1st Sch C)	1	N	795	795
66	SXVRF2	Sex of Proprietor Verified (2nd Sch C)	1	N	796	796
67	SXVRF3	Sex of Proprietor Verified (3rd Sch C)	1	N	797	797
		Business Codes - Numeric (2 digit codes)				
1	INVALC	Inventory Valuation (Dom Sch C)	2	N	798	799
2	INVLC1	Inventory Valuation (1st Sch C)	2	N	800	801
3	INVLC2	Inventory Valuation (2nd Sch C)	2	N	802	803
4	INVLC3	Inventory Valuation (3rd Sch C)	2	N	804	805
5	NICDE	Business Net Income/Net Deficit Code	2	N	806	807

TAX YEAR 2004 FIXED LENGTH RECORD LAYOUT

	<u>ELEMENT</u>	<u>ITEM</u>	<u>POS</u>	<u>TYPE</u>	<u>START</u>	<u>END</u>
6	SZBRE	Size of Business Receipts	2	N	808	809
		Business Codes - Numeric (3 digit codes)				
1	SCHCNM	Number of Schedule C's (when more than 3)	3	N	810	812
2	SCHFNM	Number of Schedule F's (when more than 2)	3	N	813	815
		Business Codes - Numeric (6 digit codes)				
1	NAIC	SOI Industry Code (Dominant Sch C)	6	N	816	821
2	NAIC1	SOI Industry Code (1st Sch C)	6	N	822	827
3	NAIC2	SOI Industry Code (2nd Sch C)	6	N	828	833
4	NAIC3	SOI Industry Code (3rd Sch C)	6	N	834	839
5	NAIF	SOI Industry Code (Dominant Sch F) RTF	6	N	840	845
6	NAIF1	SOI Industry Code (1st Sch F) RTF	6	N	846	851
7	NAIF2	SOI Industry Code (2nd Sch F) RTF	6	N	852	857
8	NAIFX	SOI Industry Code (Dominant Sch F) Corrected	6	N	858	863
9	NAIFX1	SOI Industry Code (1st Sch F) Corrected	6	N	864	869
10	NAIFX2	SOI Industry Code (2nd Sch F) Corrected	6	N	870	875
		SAMPLING FIELDS				
1	S006	Decimal Weight (use this weight when working with reject 0 only)	9	N	876	884
2	S008	Sample Count	9	N	885	893
3	S009	Population Count	9	N	894	902
4	S010	Sole Prop. Decimal Weight (use this weight when working with reject 0 and 13)	9	N	903	911
5	S011	Sole Proprietorship Sample Count	9	N	912	920
6	S012	Sole Proprietorship Population Count	9	N	921	929
7	S013	Level 3 Decimal Weight	9	N	930	938
8	S014	Level 3 Sample Count	9	N	939	947
9	S015	Level 3 Population Count	9	N	948	956
		FAMILY PANEL				
1	T*ADDRESS	Street Address	35	C	957	991
2	T*FNMLN	First Name Line	35	C	992	1026
3	T*SNMLN	Second Name Line	35	C	1027	1061
4	T*DNMCT1	Dependent 1 Name Control - Underreporter Program	4	C	1062	1065
5	T*DNMCT2	Dependent 2 Name Control - Underreporter Program	4	C	1066	1069
6	T*DNMCT3	Dependent 3 Name Control - Underreporter Program	4	C	1070	1073
7	T*DNMCT4	Dependent 4 Name Control - Underreporter Program	4	C	1074	1077
8	T*MFNL	MFSS First Name Line	25	C	1078	1102
9	T*NMDEP1	Name, Dependent 1	25	C	1103	1127
10	T*NMDEP2	Name, Dependent 2	25	C	1128	1152
11	T*NMDEP3	Name, Dependent 3	25	C	1153	1177
12	T*NMDEP4	Name, Dependent 4	25	C	1178	1202
13	T*NMDEP5	Name, Dependent 5	25	C	1203	1227
14	T*NMDEP6	Name, Dependent 6	25	C	1228	1252
15	T*NMDEP7	Name, Dependent 7	25	C	1253	1277
16	T*NMDEP8	Name, Dependent 8	25	C	1278	1302
17	T*NMDEP9	Name, Dependent 9	25	C	1303	1327
18	T*NMDEP10	Name, Dependent 10	25	C	1328	1352
19	T*CITYCT	City Character Count	2	N	1353	1354
		***** The remainder of the record layout is variable in format *****				

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

(all fields are 17 digits-- 4 for the key and 13 for the sign and amount**) Changed on 03/2

KEY	ELEMENT	SIGN	ELEMENT NAME
IDENTIFICATION AND WEIGHT FIELDS - NO SIGN			
1	EINC		EIN Dominant Schedule C
2	EINC1		EIN First Schedule C
3	EINC2		EIN Second Schedule C
4	EINC3		EIN Third Schedule C
5	EINF		EIN Dominant Schedule F
6	EINF1		EIN First Schedule F
7	EINF2		EIN Second Schedule F
8	S020		Schedule SE Primary SSN
9	S021		Schedule SE Secondary SSN
10	S022		Primary NAP Previous Secondary SSN
11	S023		Alimony SSN - Form 1040
12	S024		Parents SSN - Form 8615
13	S025		Dependent #1 SSN
14	S026		Dependent #2 SSN
15	S027		Dependent #3 SSN
16	S028		Dependent #4 SSN
17	S029		Dependent #5 SSN
18	S030		Dependent #6 SSN
19	S031		Dependent #7 SSN
20	S032		Dependent #8 SSN
21	S033		Dependent #9 SSN
22	S034		Dependent #10 SSN
23	S044		Form 8814 SSN - First Form 8814
24	S045		Form 8814 SSN - Second Form 8814
25	S046		Form 8814 SSN - Third Form 8814
26	S054		Schedule EIC SSN Child 1
27	S055		Schedule EIC SSN Child 2
28	S056		Qualifying Individual-1st SSN - Form 2441
29	S057		Qualifying Individual-2nd SSN - Form 2441
30	S058		Hope Credit Student 1st SSN - Form 8863
31	S059		Hope Credit Student 2nd SSN - Form 8863
32	S060		Hope Credit Student 3rd SSN - Form 8863
33	S061		Hope Credit Student 4th SSN - Form 8863
34	S062		Lifetime Learning Credit Student 1st SSN - Form 8863
35	S063		Lifetime Learning Credit Student 2nd SSN - Form 8863
36	S064		Lifetime Learning Credit Student 3rd SSN - Form 8863
37	S065		Lifetime Learning Credit Student 4th SSN - Form 8863
MONEY AMOUNT FIELDS - FORMS 1040/1040A/1040EZ			
38	E00050	+/-	Expanded Income
39	E00060	+/-	Computed Expanded Income
40	E00100	+/-	Adjusted Gross Income (Deficit)
41	S00100	+/-	AGI (Revenue Processing)
42	T00100	+/-	Adjusted Gross Income (taxpayer)
43	T00105	+/-	Tested AGI (taxpayer)
44	E00200		Salaries, Wages and Tips
45	T00200		Salaries, Wages, and Tips (taxpayer)
46	E00250	+/-	Other dependent earned income
47	E00300	+/-	Interest received
48	T00300	+/-	Interest received (taxpayer)
49	E00400		Tax-exempt interest
50	T00400		Tax-exempt interest (taxpayer)
51	T00405		Tested Tax Exempt Interest (taxpayer)
52	E00600		Dividends

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
53	T00600		Dividends (taxpayer)
54	E00650		Dividends (Post-May 5th)
55	E00700		State income tax refunds
56	E00800		Alimony received
57	T00800		Alimony received (taxpayer)
58	E00900	+/-	Business or professional net profit/loss
59	S00900	+/-	Combination Sch. C Profit/Loss Computer (Reve. Processing)
60	T00900	+/-	Business or professional net profit/loss (taxpayer)
61	E01000	+/-	Net capital gain or loss reported on Sch D
62	S01000	+/-	Net cap. gain or loss reported on Sch D (Rev. Proc.)
63	E01100		Capital gain distributions (not reported on Schedule D)
64	E01150		Capital Gain Distributions (Post-May 5)
65	E01200	+/-	Supplemental schedule (Form 4797) net gain or loss
66	T01200	+/-	Supplemental schedule net gain or loss (taxpayer)
			IRA DISTRIBUTIONS
67	E01300		Gross IRA Distributions
68	E01400		Taxable IRA Distributions
69	T01400		Taxable IRA Distributions (taxpayer)
			PENSIONS AND ANNUITIES
70	E01500		Total pensions and annuities received (Form)
71	E01700		Pensions and annuities in AGI
72	E01800		Nontaxable pensions and annuities (not in AGI)
73	E02000	+/-	Schedule E net income or loss
74	S02000	+/-	Schedule E Profit Loss Computern (Rev. Proc)
75	T02000	+/-	Schedule E net income or loss (taxpayer)
76	E02100	+/-	Farm net profit or loss
77	S02100	+/-	Combination Schedule F Profit Loss Computer (Rev. Proc)
78	T02100	+/-	Farm net profit or loss (taxpayer)
79	E02300		Unemployment compensation
80	T02300		Unemployment compensation (taxpayer)
81	T02305		Tested Unemployment Compensation (taxpayer)
			SOCIAL SECURITY BENEFITS
82	E02400		Gross Social Security Benefits
83	T02400		Gross Social Security Benefits (taxpayer)
84	T02405		Tested Social Security (taxpayer)
85	E02500		In AGI Social Security
86	S02500		Taxable Social Security Computer (Rev. Proc)
87	T02500		In AGI Social Security (taxpayer)
88	E02540		Net operating loss
89	E02600	+/-	Other net income or loss
90	T02600	+/-	Other net income or loss (taxpayer)
91	E02605		Nonqualified Stock Options
92	E02650	+/-	Total income
93	E02700		Foreign earned income exclusion
94	E02800		Gambling earnings
			STATUTORY ADJUSTMENTS
95	E02900		Total adjustments
96	E03150		Total deductible IRA payments
97	E03210		Student Loan Interest Deduction
98	E03220		Educator Expenses Deduction
99	E03230		Tuition and Fees Deduction
100	E03260		Deduction for One Half of Self employment tax

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
101	E03270		Self employed health insurance deduction
102	E03280		Move Expense Adjustment
103	E03290		Health Savings Account Deduction Computer Amount
104	E03300		Payments to a KEOGH plan and SEP deduction
105	E03400		Forfeited int. penalty, early withdraw of savings
106	E03500		Alimony paid
107	E03600		Archer MSA (Medical Savings Account) Deduction Amount
108	S03600		Archer MSA Deduction Amount Computer (Rev. Proc)
109	E03700		Certain Business Expenses of Reservist, Performing Artists, etc.
110	E03900		Other adjustments
111	E04000		Foreign housing adjustments
112	E04100		Basic standard deduction
113	E04200		Additional standard deduction
114	E04450		Total standard deduction
115	E04455		Original standard ded. for taxpayer with no AGI
116	E04470		Total itemized deduction
117	S04470		Total Itemized Deductions Computer (Rev. Proc)
118	T04470		Total itemized deduction (taxpayer)
119	E04500		Tax table income
120	E04600		Exemption amount
121	S04600		Exemption amount (Revenue Processing)
122	E04800		Taxable income
123	S04800		Taxable Income (Revenue Processing)
124	T04800		Taxable income (taxpayer)
125	E05100		Tentative tax
126	S05100		Tentative Income Tax (Revenue Processing)
127	T05100		Tentative Income Tax (taxpayer)
128	E05200		Computed income tax
129	E05700		Taxes from special computations
130	T05705		Form 4970 Tax (PY) (taxpayer)
131	E05750		Tentative Income Tax Before Credits
132	E05800		Income tax before credits (Form)
133	S05800		Income tax before credits (Rev. Processing)
134	E06000		Income subject to tax
135	E06200		Marginal tax base
136	E06300		Tax generated (Tax Rate Tables)
137	E06500		Total income tax
			CREDITS
138	E07100		Total credits (form)
139	T07100		Total credits (taxpayer)
140	E07150		Total Credits (SOI)
141	E07180		Child care credit - Form 2441
142	S07180		Child Care Credit (Rev. Processing)
143	T07180		Child care credit (taxpayer)
144	E07200		Credit for Elderly or disabled - Schedule R
145	S07200		Credit for the Elderly (Rev. Processing)
146	T07200		Credit for Elderly and disabled (taxpayer)
147	E07220		Child Tax Credit
148	S07220		Child Tax Credit Computer Amount (Revenue Processing)
149	T07220		Child Tax Credit (Taxpayer)
150	E07230		Education Credit
151	S07230		Education Credit Computer Amount (Revenue Processing)
152	T07230		Eductaion Credit Amount (Taxpayer)
153	E07240		Retirement Savings Contribution Credit
154	S07240		Retirement Savings Contributions Computer Amount (Revenue Processing)

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
155	E07250		Adoption Credit Amount
156	T07250		Adoption Credit Amount (taxpayer)
157	E07300		Foreign tax credit - Form 1116
158	S07300		Foreign Tax Credit IMF Computer (Revenue Processing)
159	T07300		Foreign tax credit (taxpayer)
160	E07400		General business credit
161	S07400		General Business Credit (Revenue Processing)
162	T07400		General business credit (taxpayer)
163	E07500		Empowerment Zone Employment Credit (cmptr) - Form 8844
164	E07600		Prior year minimum tax credit - Form 8801
165	S07600		Prior year minimum tax credit (Revenue Processing)
166	E07700		Mortgage int. credit
167	S07700		Mortgage int. credit (Revenue Processing)
168	E07900		Nonconventional source fuel credit - FNS
169	S07950		DC First Time Home Buyer's Credit, Form 8859 (Revenue Processing)
170	T07950		DC First Time Home Buyer's Credit, Form 8859 (taxpayer)
171	E07980		New York Liberty Zone Credit
172	E08000		Other statutory credit (computer)
173	E08795		Income tax after credits (form)
174	S08795		Income tax after credits (Revenue Processing)
175	E08800		Income tax after credits (SOI)
			TAXES
176	E09200		Total tax liability (form)
177	T09200		Total tax liability (taxpayer)
178	E09400		Self employment tax
179	S09400		Self Employment tax (Revenue Processing)
180	E09600		Alternative minimum tax (use in tables)
181	S09600		Alternative minimum tax (Revenue Processing)
182	T09600		Alternative minimum tax (taxpayer)
183	E09700		Recapture tax - Form 4255
184	E09800		Social security tax on tip income
185	E09900		Penalty tax on qualified retirement plans
186	E10000		Advance EIC Payment
187	E10050		Schedule H Combined Household Employment Tax
188	S10050		Household Employment Tax Combined (Revenue Processing)
189	E10075		Form 4970 tax - trusts accumulation distribution
190	E10100		Other taxes
191	E10250		All other taxes (for Table 3.3)
192	E10300		Total tax liability (SOI)
193	E10500		Tax eligible for checkoff
			TAX PAYMENTS
194	E10600		Total payments (form)
195	E10605		Total tax payments (SOI)
196	E10700		Withheld tax amount
197	E10900		Estimated tax payments
198	E11000		EIC (Schedule EIC) (E59660)
199	S11000		Earned Income Credit (Revenue Processing)
200	T11000		Earned Income Credit (Taxpayer)
201	E11055		Nontaxable Combat Pay Amount
202	E11070		Additional Child Tax Credit
203	S11070		Additional Child Tax Credit (Revenue Processing)
204	T11070		Additional Child Tax Credit (Taxpayer)
205	E11100		Amount Paid with Form 4868 - Request for Extension
206	E11200		Excess FICA/RRTA

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
207	E11300		Credit for Federal tax on special fuels - Form 4136
208	S11300		Credit for Federal tax on special fuels - Form 4136 (Revenue Processing)
209	E11400		Regulated investment company credit - Form 2439
210	E11500		Health Insurance Credit
211	E11800		All other tax payments (Table AD1)
212	E11900	+/-	Balance due (+)/ Overpayment (-)
213	S11900	+/-	Balance due (+)/ Overpayment (-) (Revenue Processing)
214	T11910		Remittance (taxpayer)
215	E12000		Credit Elect Applied to Next Year's Estimated Tax
216	E12100		Overpayment refunded
217	E12200		Predetermined estimated tax penalty
PROCESSING ITEMS			
218	E14000		Selection amount
219	E14005		Positive income
220	E14010		Negative income
221	E14020		Computed selection amount
222	E14030		Computed BEA selection amount
ALTERNATIVE INCOME CONCEPT			
223	E15030		Nondeductible passive losses current year
224	E15040	+/-	Retrospective income (1979 Income Concept)
NONCASH CHARITABLE CONTRIBUTIONS - FORM 8283			
225	E16660		Donor's Cost for Property Less than \$5,000
226	E16670		Fair Market Value for Property Less than \$5,000
227	E16695	+/-	Deduction brought to Schedule A for Property Less than \$5,000
228	E16760		Appraised Fair Market Value for Property More than \$5,000
229	E16770		Donor's Cost for Property More than \$5,000
230	E16780		Amount Received for Property More than \$5,000
231	E16790		Deduction Claimed for Property More than \$5,000
232	E16795	+/-	Deduction brought to Schedule A for Property More than \$5,000
233	E16800		Average Trading Price for Property More than \$5,000
ITEMIZED DEDUCTIONS - SCHEDULE A			
MEDICAL AND DENTAL EXPENSES			
234	E17000		Total deduction
235	T17000		Total deduction (taxpayer)
236	E17500		Total medical expenses
237	T17500		Total medical expenses (taxpayer)
238	E17750		AGI Limitation (Punched)
TAXES PAID DEDUCTION			
239	E18300		Total taxes deducted
240	T18300		Total taxes deducted (taxpayer)
241	E18400		State and local income taxes
242	E18425		Income Taxes
243	E18450		General Sales Taxes
244	E18500		Real estate tax
245	E18800		Personal property taxes
246	E18900		Taxes other than personal property taxes
INTEREST PAID DEDUCTION			
247	E19200		Total interest deduction
248	T19200		Total interest deduction (taxpayer)

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
			HOME MORTGAGE INTEREST
249	E19300		Total, Home Mortgage Interest
250	E19400		Financial Institution
251	E19500		Personal/seller
252	E19530		Deductible points
253	E19570		Investment interest paid
254	E19575		Investment interest not supported by Form 4952
			CONTRIBUTIONS DEDUCTION
255	E19700		Total contributions deducted
256	T19700		Total contributions deducted (taxpayer)
257	E19800		Cash contributions
258	E20100		Other than cash
259	T20100		Other than cash (taxpayer)
260	E20200		Contributions Carryover from Prior Year
261	T20200		Contributions Carryover from Prior Year (Taxpayer)
262	E20400		Total Miscellaneous deductions subject to 2% AGI limitation
263	T20400		Total Misc. deductions subject to 2% AGI limitation (T/P)
264	E20500		Net casualty or theft loss
265	T20500		Net casualty or theft loss (taxpayer)
266	E20550		Unreimbursed employee business expense
267	E20600		Tax preparation fee
268	E20750		Two percent of AGI, limitation
269	E20800		Net limited miscellaneous deductions
270	T20800		Net limited miscellaneous deductions (taxpayer)
271	E20900		Gambling loss deduction
272	T20900		Gambling Loss Deduction (taxpayer)
273	E20950		Other miscellaneous deductions (limited)
274	E21000		Miscellaneous deductions other than gambling
275	E21010		Casualty Theft Losses Income Prod Prop
276	E21020		Total unlimited Misc deductions
277	E21040		Itemized deduction limitation (in excess of limitation)
278	S21040		Itemized deduction limitation (Revenue Processing)
279	E21050		Total miscellaneous deductions
280	E21060		Total itemized deductions before limitation (Sch A)
			INTEREST AND DIVIDEND INCOME - SCHEDULE B
281	E21090		Schedule B interest
282	E21100		Excludable savings bond interest
283	E21150		Schedule B dividends
			CAPITAL GAINS AND LOSSES - SCHEDULE D
284	E21500		Total Sales (Form 1099 Amount)
285	E21550	+/-	Short Term Sales Price
286	E21600	+/-	Net Short Term Gain Less Loss from Sales of Capital Assets
287	E21606	+/-	Net Short Term Gain Less Loss from Sales of Cap Assets (5/5/03)
288	E21620	+/-	Short Term Gain or Loss from Other Forms (Forms 6252, 6781, etc.)
289	E21626	+/-	Short Term Gain or Loss from Other Forms (5/5/03)
290	E21775	+/-	Net Short Term Partnership / S corp. Gain or Loss
291	E21776	+/-	Net Short Term Partnership / S corp. Gain or Loss (5/5/03)
292	E21800		Short Term Loss Carryover from previous year
293	E22250	+/-	Net Short Term Gain or Loss
294	T22250	+/-	Net Short Term Gain or Loss (Taxpayer)
295	E22256	+/-	Net Short Term Gain or Loss (5/5/03)
296	E22260		Short Term Non-Deductible Loss
297	E22270	+/-	Long Term Sales Price

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
298	E22300	+/-	Net Long term Gains less Losses from Sale of Capital Assets
299	E22305	+/-	Net Long Term Gains Less Losses from Sale of Capital Assets -28%
300	E22306	+/-	Long Term Gain or Loss (5/5/03)
301	E22320	+/-	Long Term Gain-Loss from Other Forms (Form 4684, etc.): Total Year
302	E22325	+/-	Long Term Gain-Loss from Other Forms (Form 4684, etc.): 28% Rate
303	E22326	+/-	Long Term Gain-Loss from Other Forms (5/5/03)
304	E22365	+/-	Net Long Term Partnership / S corp. Gain-Loss : Total Year
305	E22366	+/-	Net Long Term Partnership/S corp. Gain-Loss (5/5/03)
306	E22367	+/-	Net Long Term Partnership / S corp. Gain-Loss : 28% Rate
307	E22370		Schedule D Capital Gain Distributions
308	E22375		Schedule D Capital Gain Distributions: 28% Rate
309	E22376		Schedule D Capital Gain Distributions (5/5/03)
310	E22390		Long Term Loss Carryover from previous year
311	E22395		Long Term Loss Carryover: 28% Rate
312	E22550	+/-	28% rate Gain or Loss
313	E22556		Long Term Gain or Loss (5/5/03)
314	E23250	+/-	Net Long Term Gain or Loss
315	T23250	+/-	Net Long Term Gain or Loss (Taxpayer)
316	E23300		Long Term Non-Deductible Loss
317	E23650	+/-	Net Capital Gain before Exclusion / Loss before Limitation
318	E23656		Net Capital Gain before Exclusion/Loss before Limitation (5/5/03)
319	E23660	+/-	Undetermined Non-Deductible Loss (+) / Carryover (-)
320	E23900	+/-	Combined Capital Gains Less Losses
321	E24000	+/-	Combined Long Term Capital Gains Less Losses
322	E24505		Dividends less Investment Income Computer Amount
323	E24510		Schedule D Gain for Tax Computation
324	E24515		Un-Recaptured Section 1250 Gain
325	E24516		Gain Less Invested Income Amount
326	E24517		Gain Less 25% and 28% Income Amount
327	E24518		28% Rate Gain or Loss
328	E24520		Tentative Taxable Income Less Schedule D Gain
329	E24530		Minimum Taxable Income for Bracket
330	E24532		5% Limitation Amount
331	E24533		Qualifying Dividend & Schedule D Gain (5/5/03)
332	E24534		Schedule D Income Subject to 5% Tax
333	E24535		Schedule D Tax at 5% Rate
334	E24540		Taxable Income Less Schedule D Gain
335	E24550		Schedule D Gain Subject to 28% Tax Rate
336	E24560		Non Schedule D Tax
337	E24570		Schedule D Gain Tax at 28% Tax Rate
338	E24580		Schedule D Tax
339	E24581		5-year Gain Limitation Amount
340	E24583		Qualified 5-year Gain Amount
341	E24585		Schedule D Income Subject to 8% Tax Rate
342	E24587		Schedule D 8% Tax Amount
343	E24590		Schedule D Income Subject to 10% Tax Rate
344	E24595		Schedule D 10% Tax Amount
345	E24597		Schedule D Income Subject to 15% Tax
346	E24598		Schedule D Tax at 15% Rate
347	E24600		Schedule D Income Subject to 20% Tax Rate
348	E24605		Schedule D 20% Tax Amount
349	E24610		Schedule D Income Subject to 25% Tax Rate
350	E24615		Schedule D 25% Tax Amount
351	E24640		Short Term Loss Carryover to next year
352	E24650		Long Term Loss Carryover to next year

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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Changed on 03/2

KEY	ELEMENT	SIGN	ELEMENT NAME
			SUPPLEMENTAL INCOME AND LOSSES - SCHEDULE E
			RENT AND ROYALTY
353	E25300		Total receipts
354	E25350		Total rents received
355	T25350		Total rents received (taxpayer)
356	E25360		Total royalties received
357	T25360		Total royalties received (taxpayer)
358	E25370		Mortgage interest paid to financial institution
359	T25370		Mortgage int. paid to financial institution (txpr)
360	E25380		Other interest
361	E25400		Rental deduction
362	T25400		Rental deduction (taxpayer)
363	E25430		Royalty deduction
364	E25470		Royalty depletion
365	E25500		Rental depreciation
366	T25500		Rental depreciation (taxpayer)
367	E25700	+/-	Rent net income or loss
368	E25800	+/-	Royalty net income or loss
369	E25820		Deductible rental loss
370	E25830		Nondeductible rental loss
371	E25840		Suspended loss carryover
372	E25850		Rent/Royalty net income
373	T25850		Rent/Royalty net income (taxpayer)
374	E25860		Rent/Royalty net loss
375	T25860		Rent/Royalty net loss (taxpayer)
376	E25870	+/-	Total Net income or loss, rent and royalty
377	S25870	+/-	Total Net income or loss, rent and royalty (Rev. Proc.)
			PARTNERSHIP AND S-CORPORATION
378	E25920		Partnership total passive loss
379	E25940		Partnership total passive income
380	E25960		Partnership total non-passive loss
381	E25980		Partnership total non-passive income
382	E26100		S-Corporation Section 179 expense deduction
383	E26110		Partnership Section 179 expense deduction
384	E26160		S-Corporation total passive loss
385	E26170		S-Corporation total passive income
386	E26180		S-Corporation total non-passive loss
387	E26190		S-Corporation total non-passive income
388	E26200		Combined total income, Partnership & S Corp
389	T26200		Combined total income (taxpayer)
390	E26205		Total Passive Losses
391	E26210		Total Passive Income
392	E26215		Total Nonpassive Losses
393	E26220		Total Section 179 Expense Deduction
394	E26225		Total Nonpassive Income
395	E26250		Combined total loss, Partnership & S Corp
396	T26250		Combined total loss (taxpayer)
397	E26270	+/-	Combined Partnership and S-Corp net income or loss
			ESTATE AND TRUST
398	E26320		Estate and Trust total passive loss
399	E26340		Estate and Trust total passive income
400	E26360		Estate and Trust total non-passive loss
401	E26380		Estate and Trust total non-passive income

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
402	E26390		Total income, estate and trust
403	T26390		Total income, Estate and Trust (taxpayer)
404	E26400		Total loss, estate and trust
405	T26400		Total loss , Estate and Trust (taxpayer)
406	E26500	+/-	Estate and Trust net income or loss
407	E26600		Real Estate Mortgage Investment Conduit (REMIC) Excess Inclusion from Schedule Q
408	E26650	+/-	Real Estate Mortgage Investment Conduit (REMIC) Taxable Income Loss from Schedule Q
409	E27100	+/-	Real estate mort. investment conduit income or loss
			TOTAL RENT NET INCOME OR LOSS
410	E27150	+/-	Total rent net income or loss: total
411	E27200	+/-	Farm rent net income or loss
412	T27200	+/-	Farm rent net income or loss (taxpayer)
413	E27300	+/-	Schedule E total income less loss
414	E27310	+/-	Total rental and royalty net income or loss
415	E27315		Farm Income
416	E27320	+/-	Reconciliation for Real Estate Professionals
			HOUSEHOLD EMPLOYMENT TAXES - SCHEDULE H
417	T27600		Wage Subject to SS Tax - 1st Form (Taxpayer)
418	T27601		Wage Subject to SS Tax - 2nd Form (Taxpayer)
419	T27602		Wage Subject to SS Tax - Combined Forms (Taxpayer)
420	S27610		Sch. H Social Security Tax - 1st Form (Revenue Processing)
421	S27611		Sch. H Social Security Tax - 2nd Form (Revenue Processing)
422	S27612		Sch. H Social Security Tax - Combined Forms (Revenue Processing)
423	T27620		Sch. H Wage Subj. to Medicare Tax - 1st Form (Taxpayer)
424	T27621		Sch. H Wage Subj. to Medicare Tax - 2nd Form (Taxpayer)
425	T27622		Sch. H Wage Subj. to Medicare Tax - Combined Forms (Taxpayer)
426	S27630		Sch. H Medicare Tax - 1st Form (Revenue Processing)
427	S27631		Sch. H Medicare Tax - 2nd Form (Revenue Processing)
428	S27632		Sch. H Medicare Tax - Combined Form (Revenue Processing)
429	T27640		Sch. H Income Tax Witheld - 1st Form (Taxpayer)
430	T27641		Sch. H Income Tax Witheld - 2nd Form (Taxpayer)
431	T27642		Sch. H Income Tax Witheld - Combined Forms (Taxpayer)
432	T27650		Sch. H Tent. SS Tax and Medicare Tax - 1st Form (Taxpayer)
433	T27651		Sch. H Tent. SS Tax and Medicare Tax - 2nd Form (Taxpayer)
434	T27652		Sch. H Tent. SS Tax and Medicare Tax - Combined Forms (Taxpayer)
435	T27660		Sch. H Advanced EIC - 1st form (Taxpayer)
436	T27661		Sch. H Advanced EIC - 2nd form (Taxpayer)
437	T27662		Sch. H Advanced EIC - Combined Forms (Taxpayer)
438	T27670		Sch. H SS Tax and Medicare Tax - 1st form (Taxpayer)
439	T27671		Sch. H SS Tax and Medicare Tax - 2nd form (Taxpayer)
440	T27672		Sch. H SS Tax and Medicare Tax - Combined Forms (Taxpayer)
441	T27680		Sch. H Contribs Paid (State Unemp.) - 1st Form (Taxpayer)
442	T27681		Sch. H Contribs Paid (State Unemp.) - 2nd Form (Taxpayer)
443	T27682		Sch. H Contribs Paid (State Unemp.) - Combined Forms (Taxpayer)
444	T27690		Sch. H FUTA Total Tent. Credit - 1st Form (Taxpayere)
445	T27691		Sch. H FUTA Total Tent. Credit - 2nd Form (Taxpayer)
446	T27692		Sch. H FUTA Total Tent. Credit - Combined Forms (Taxpayer)
447	T27700		Sch. H Wage Subject to FUTA - 1st Form (Taxpayer)
448	T27701		Sch. H Wage Subject to FUTA - 2nd Form (Taxpayer)
449	T27702		Sch. H Wage Subject to FUTA - Combined Forms (Taxpayer)
450	S27710		Sch. H FUTA Tax Base Amount - 1st Form (Revenue Processing)
451	S27711		Sch. H FUTA Tax Base Amount - 2nd Form (Revenue Processing)
452	S27712		Sch. H FUTA Tax Base Amount - Combined Forms (Revenue Processing)
453	S27720		Sch. H FUTA - Max Wages - 1st Form (Revenue Processing)

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
454	S27721		Sch. H FUTA - Max Wages - 2nd Form (Revenue Processing)
455	S27722		Sch. H FUTA - Max Wages - Combined Forms (Revenue Processing)
456	S27730		Sch. H FUTA - Min Wages - 1st Form (Revenue Processing)
457	S27731		Sch. H FUTA - Min Wages - 2nd Form (Revenue Processing)
458	S27732		Sch. H FUTA - Min Wages - Combined Forms (Revenue Processing)
459	T27740		Sch. H FUTA Tax - 1st Form (Taxpayer)
460	T27741		Sch. H FUTA Tax - 2nd Form (Taxpayer)
461	T27742		Sch. H FUTA Tax - Combined Form (Taxpayer)
462	S27750		Sch. H Total Household Employment Tax - 1st Form (Rev. Process)
463	S27751		Sch. H Total Household Employment Tax - 2nd Form (Rev. Process)
464	S27752		Sch. H Total Household Employment Tax - Combined Form (Rev. Process)
			FARM INCOME AVERAGING - SCHEDULE J
465	T27800		Elected Farm Income Amount
466	S27810		Non-Farm Income Computer Amount
467	S27820		Non-Farm Income Tax Computer Amount
468	T27830		Tax on Average 3rd PY Income Amount
469	T27840		Tax on Average 2nd PY Income Amount
470	T27850		Tax on Average 1st PY Income Amount
471	S27860		Gross Schedule J Tax Computer Amount
472	T27870		Tentative Tax from 3rd PY Return Amount
473	T27880		Tentative Tax from 2nd PY Return Amount
474	T27890		Tentative Tax from 1st PY Return Amount
475	S27900		Schedule J Computer Amount
			CREDIT FOR THE ELDERLY OR THE DISABLED - SCHEDULE R
476	E28100		Total Disability and Pension Income
477	E28200		Taxable Disability and Pension Income
478	E28300		Modified Base Amount
479	E28350		Nontaxable Social Security Benefits
480	E28375		Nontaxable Pensions, Annuities, or Disability Income
481	E28400		Nontaxable Disability and Pension Benefits
482	E28500		Modified AGI
483	E28600		One-half Modified AGI
484	E28700		Schedule R total income
485	E28800		Schedule R credit subject to 15% limitation
486	E28900		Credit for the elderly or permanently and totally disabled, computed
			SOCIAL SECURITY SELF-EMPLOYMENT TAX - SCHEDULE SE
487	E29000	+/-	SE net farm profit/loss: Total
488	E29020	+/-	SE net farm profit/loss: Primary
489	E29050	+/-	SE net farm profit/loss: Secondary
490	E29070	+/-	SE net business profit/loss: Total
491	E29100	+/-	SE net business profit/loss: Primary
492	E29120	+/-	SE net business profit/loss: Secondary
493	E29130	+/-	SE net earnings: Total
494	E29150	+/-	SE net earnings: Primary
495	E29170	+/-	SE net earnings: Secondary
496	E29190		SE combined net earnings: Total
497	E29200		SE combined net earnings: Primary
498	E29250		SE combined net earnings: Secondary
499	E29275		SE net earnings: Total
500	E29300		SE net earnings: Primary
501	E29325		SE net earnings: Secondary
502	E29335		W-2 Wages, Tips, and Railroad Retirement Compensation: Total
503	E29340		W-2 Wages, Tips, and Railroad Retirement Compensation: Primary

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
504	E29345		W-2 Wages, Tips, and Railroad Retirement Compensation: Secondary
505	E29355		Unreported Tips: Total
506	E29360		Unreported Tips: Primary
507	E29365		Unreported Tips: Secondary
508	E29375		SE Wages: Total
509	E29400		SE Wages: Primary
510	E29450		SE Wages: Secondary
511	E29500		SE Social security tax: Total
512	E29550		SE Social security tax: Primary
513	E29600		SE Social security tax: Secondary
514	E29975		Medicare tax: Total
515	E30000		Medicare tax: Primary
516	E30050		Medicare tax: Secondary
517	E30100		Church wages: Total
518	E30200		Church wages: Primary
519	E30300		Church wages: Secondary
520	E30400		SE income: Total
521	E30450		SE income: Primary
522	E30500		SE income: Secondary
523	E30600		SE tax: Total
524	E30700		SE tax: Primary
525	E30800		SE tax: Secondary
526	E31150		SE farm optional method, Total
527	E31170		SE farm optional method, Primary
528	E31200		SE farm optional method, Secondary
529	E31220		SE non-farm optional method, Total
530	E31250		SE non-farm optional method, Primary
531	E31300		SE non-farm optional method, Secondary
FOREIGN TAX CREDIT - FORM 1116			
532	T31400		Total foreign tax paid
533	T31500		Total foreign tax available for credit
534	T31600		Reduction in foreign tax
535	T31610		Gross income from foreign source
536	T31615		Applicable Deductions and Losses
537	T31620	+/-	Taxable Income from Foreign Source
538	T31625	+/-	Recapture of Prior Year Foreign Losses
539	T31630	+/-	Net Taxable Income from Foreign Source
540	T31635		Maximum Allowable Credit
541	T31640		Gross Foreign Tax Credit
542	T31645		Credit Reduction for International Boycott Oper.
543	T31650		Form 1116 Foreign Tax Credit
UNREIMBURSED EMPLOYEE BUSINESS EXPENSES - FORM 2106			
544	E31720		Vehicle Expense: First
545	E31725		Vehicle Expense: Second
546	E31727		Vehicle Expense: Total
547	E31740		Other Transportation Expenses: First
548	E31745		Other Transportation Expenses: Second
549	E31747		Other Transportation Expenses: Total
550	E31760		Travel Expenses: First
551	E31765		Travel Expenses: Second
552	E31767		Travel Expenses: Total
553	E31780		Other Business Expenses: First
554	E31785		Other Business Expenses: Second

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KEY	ELEMENT	SIGN	ELEMENT NAME
555	E31787		Other Business Expenses: Total
556	E31800		Meal & Entertainment Gross Expense: First
557	E31805		Meal & Entertainment Gross Expense: Second
558	E31807		Meal & Entertainment Gross Expense: Total
559	E31820		Total Expense: First
560	E31825		Total Expense: Second
561	E31827		Total Expense: Total
562	E31840		Unreported Reimbursements: First
563	E31845		Unreported Reimbursements: Second
564	E31847		Unreported Reimbursements: Total
565	E31860		Unreported Reimbursement Meals: First
566	E31865		Unreported Reimbursement Meals: Second
567	E31867		Unreported Reimbursement Meals: Total
568	E31960		Unreimbursed Expenses: First
569	E31965		Unreimbursed Expenses: Second
570	E31967		Unreimbursed Expenses: Total
571	E31980		Unreimbursed Expenses Meals: First
572	E31985		Unreimbursed Expenses Meals: Second
573	E31987		Unreimbursed Expenses Meals: Total
574	E32020		Net Unreimbursed Meals: First
575	E32025		Net Unreimbursed Meals: Second
576	E32027		Net Unreimbursed Meals: Total
577	E32040		Total Unreimbursed Employee Business Expenses: First
578	E32045		Total Unreimbursed Employee Business Expenses: Second
579	E32047		Total Unreimbursed Employee Business Expenses: Total
			<u>NOTICE TO SHAREHOLDERS OF UNDISTRIBUTED LONG TERM</u>
			<u>CAPITAL GAINS -- FORM 2439</u>
580	E32670		Long Term Capital Gains
581	E32675		Post May 5, 2003 Gain
582	E32680		28% Rate Gain
583	E32685		Qualified 5-Year Gain
584	E32690		Section 1250 Gain
585	E32695		Section 1202 Gain
			<u>CHILD AND DEPENDANT CARE EXPENSES - FORM 2441</u>
586	E32700		Total expenses
587	E32750		Child Care Credit Dependent 1 Expense Amount
588	E32775		Child Care Credit Dependent 2 Expense Amount
589	E32800		Qualifying Individual Expenses
590	E32840		Excluded benefits
591	E32880		Primary earned income
592	E32890		Secondary earned income
593	E33000		Expense limited to earned income
594	E33200		Credit based on current year expenses
595	E33300		Credit based on prior year expenses
596	E33400		Form 2441 credit
597	E33420		Employer provided benefits for dependent care
598	E33450		Amount Forfeited
599	E33460		Total qualified dependent care expenses
600	E33465		Amount Received from Sole Proprietorship or Partnership
601	E33470		Deductible Benefits
602	E33475		Excluded Benefits
603	E33480		2441 Taxable dependent care benefits

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
FOREIGN EARNED INCOME EXCLUSION - FORM 2555			
604	T34000		Form 2555 Wages, Total
605	T34100		Form 2555 Wages, Primary
606	T34200		Form 2555 Wages, Secondary
607	T34300	+/-	Total Allowances, Total
608	T34400	+/-	Total Allowances, Primary
609	T34500	+/-	Total Allowances, Secondary
610	T34600		Meals and Lodging, Total
611	T34700		Meals and Lodging, Primary
612	T34800		Meals and Lodging, Secondary
613	T34900		Housing Exclusion, Total
614	T35000		Housing Exclusion, Primary
615	T35001		Housing Exclusion, Secondary
616	T35025		Housing Expenses, Total
617	T35030		Housing Expenses, Primary
618	T35035		Housing Expenses, Secondary
619	T35200		Foreign earned income exclusion, Total
620	T35300		Foreign earned income exclusion, Primary
621	T35400		Foreign earned income exclusion, Secondary
622	T35500		Housing deduction, Total
623	T35600		Housing deduction, Primary
624	T35700		Housing deduction, Secondary
625	T35800		Deduction allocable to excluded income, Total
626	T35900		Deduction allocable to excluded income, Primary
627	T35901		Deduction allocable to excluded income, Secondary
628	T35905		Total Foreign Income Exclusion and Housing Exclusion, Total
629	T35910		Total Foreign Income Exclusion and Housing Exclusion, Primary
630	T35915		Total Foreign Income Exclusion and Housing Exclusion, Secondary
LIKE KIND EXCHANGES- FORM 8824			
631	E36390	+/-	Fair Market Value Other Property Given
632	E36395	+/-	Adjusted Basis Other Property Given
633	E36400	+/-	Gain or Loss Recognized Other Property Given
634	E36405		Cash Received
635	E36410	+/-	FMV of Like-Kind Property Received
636	E36415	+/-	Total Cash Received & FMV of Property
637	E36420	+/-	Adjusted Basis Like-Kind Property Given Up
638	E36425	+/-	Realized Gain or Loss
639	E36430		Smaller of Realized Gain or Cash Received
640	E36435	+/-	Ordinary Income Under Recapture Rules
641	E36440		Smaller of Realized Gain or Cash Received less Ordinary Income
642	E36445		Recognized Gain
643	E36450	+/-	Deferred Gain or Loss
644	E36455	+/-	Basis of Like-Kind Property Received
INSTALLMENT SALE INCOME - FORM 6252			
645	E36500		Selling Price
646	E36505	+/-	Adjusted Basis + Commissions and Other Expenses + 4797 Recapture
647	E36510	+/-	Selling Price Less Basis, etc
648	E36515		Excluded Gain
649	E36520	+/-	Gross Profit
650	E36525		Basis, etc Minus Mortgage
651	E36530	+/-	Contract Price
652	E36535		Payments Received
653	E36540		Mortgage Less Basis Plus Payments Received
654	E36542		Payments Received in Previous Year

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
655	E36545		Installment Sale Income
656	E36550		Ordinary Income Under Recapture Rules
657	E36555		Installment Sale of Capital Gain
658	E36560		Related Party Installment Sale Income
659	E36565		Related Party Installment Sale Ordinary Income under Recapture Rules
660	E36570		Related Party Capital Gain Income
			CASUALTIES AND THEFTS - FORM 4684
661	E37700		Amount Transferred to Schedule D
662	E37703	+/-	Gross Casualty and Theft (Taxpayer)
663	E37705	+/-	Net Gain/Loss of Property Held One Year or Less
664	E37710	+/-	Casualty/Theft Gains from Form 4797
665	E37715		Total Business Losses of Property Held More than One Year
666	E37720		Total Gains of Property Held More than One Year
667	E37725		Total Losses of businesses and Employee Property Held 1 Year Plus
668	E37730	+/-	Net Gain/Loss of Property Held More than One Year
669	E37733	+/-	Amount from Line 35(b) (I)
670	E37735	+/-	Net Gain less Employee Property Losses
671	E37740	+/-	Net Gain/Loss of All Property
			SALES OF BUSINESS PROPERTY - FORM 4797
672	T40000		Gross proceeds from sale/exchange of real estate reported on Forms(s) 1099
673	T40010		Depreciation of Business Property Sold (Taxpayer)
674	E40120		Total Gain from Sale of 1245 Property
675	E40130		Total Gain from Sale of 1250 Property
676	E40140		Total Gain from Sale of 1252 Property
677	E40150		Total Gain from Sale of 1254 Property
678	E40160		Total Gain from Sale of 1255 Property
679	E40170	+/-	Total Gain/Loss from Business Sale
680	E40173	+/-	Total Gain/Loss from Business Sale (5/5/03)
681	E40180		Form 4684 Gain
682	E40183		Form 4684 Gain (5/5/03)
683	E40190		Section 1231 Gain from Form 6252
684	E40193		Section 1231 Gain from Form 6252 (5/5/03)
685	E40200	+/-	Gain/Loss from Form 8824
686	E40203	+/-	Gain/Loss from Form 8824 (5/5/03)
687	E40210		Casualty and Theft Gain
688	E40213		Casualty and Theft Gain (5/5/03)
689	E40220	+/-	Total 4797 Gains/Losses
690	E40223	+/-	Total 4797 Gains/Losses (5/5/03)
691	E40230		Non Recaptured Section 1231 Losses from Prior Years
692	E40233		Non-Recaptured Section 1231 Losses (5/5/03)
693	E40240		Form 4797 Net Gain
694	E40243	+/-	Form 4797 Net Gains/Losses (5/5/03)
695	E40250	+/-	Total Ordinary Gain/Loss
696	E40255		Form 4797 Net Losses
697	E40260		Form 4797 Net Gain or Non Recaptured 1231 Losses
698	E40265		Gain from Section 1245, 1250, 1252, 1254, or 1255 Property
699	E40270	+/-	Net Gain/Loss from Form 4684
700	E40275		Installment Gain from Form 6252
701	E40280	+/-	Ordinary Gain/Loss from Form 8824
702	E40285		Recapture of Section 179 Deductions
703	E40290	+/-	Total Ordinary Gain/Loss
704	E40300		Form 4797 Loss from Form 4684
705	E40305	+/-	Net Ordinary Gain/Loss

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KEY	ELEMENT	SIGN	ELEMENT NAME
706	E40337		Sum of Part 3 Gains (Sum of Total Gains (All Property))
707	E40338		Sum of All Part 3 Expenses and Depreciation
708	E40339		Sum of Part 3 Net Gain
			GAINS AND LOSSES FROM SECTION 1256 CONTRACTS AND STRADDLES - FORM 6781
709	E40340	+/-	Section 1256 Contracts Gain Less Loss
710	E40346	+/-	Section 1256 Contracts Gain Less Loss (5/5/03)
711	E40350	+/-	Form 1099 Adjustments
712	E40356	+/-	Form 1099 Adjustments (5/5/03)
713	E40360	+/-	Section 1256 Contracts Net Gain/Loss Plus Form 1099 Adjustments
714	E40366	+/-	Section 1256 Contracts Net Gain/Loss Plus Form 1099 Adj (5/5/03)
715	E40380		Section 1256 Contract Loss Carry Back
716	E40386		Section 1256 Contract Loss Carry Back (5/5/03)
717	E40390	+/-	1256 Contracts Net Gain/Loss + Form 1099 Adj. Less carrybacks
718	E40396	+/-	1256 Contracts Net Gain/Loss + F1099 Adj. Less carrybacks (5/5/03)
719	E40400	+/-	Section 1256 Contracts Short Term Capital Gain/Loss
720	E40406	+/-	Section 1256 Contracts Short Term Capital Gain/Loss (5/5/03)
721	E40410	+/-	Section 1256 Contracts Long Term Capital Gain/Loss
722	E40416	+/-	Section 1256 Contracts Long Term Capital Gain/Loss (5/5/03)
723	E40420		Short Term Loss from Straddles
724	E40426		Short Term Loss from Straddles (5/5/03)
725	E40430		Long Term Loss from Straddles
726	E40435		Long Term Loss from Straddles 28% Rate Loss
727	E40436		Long Term Loss from Straddles (5/5/03)
728	E40440		Short Term Gain from Straddles
729	E40446		Short Term Gain from Straddles (5/5/03)
730	E40450		Long Term Gain from Straddles
731	E40455		Long Term Gain from Straddles 28% Rate Gain
732	E40456		Long Term Gain from Straddles (5/5/03)
			COMPUTATION OF INVESTMENT CREDIT - FORM 3468
733	E48650		Reforestation credit
734	E49100		Pre-1936 building rehabilitation credit
735	E49200		Certified historic structures rehabilitation
736	E49250		Rehabilitation credit from an electing large partnership
737	E49300		Credit from cooperatives
738	E50100		Energy credit
739	E50200		Total current year investment credit
740	E50250		Transportation property credit
741	E50300		Nondeductible investment credit
			GENERAL BUSINESS CREDIT - FORM 3800
742	E53220		Statutory Investment Credit
743	E53240		Work Opportunity (Jobs) Credit
744	E53250		Welfare to Work Credit
745	E53260		Alcohol Fuel Credit
746	E53280		Research credit
747	E53300		Low-income housing credit
748	E53305		Enhanced oil recovery credit
749	E53306		Small Employer Pension Plan Credit
750	E53307		Employer Provided Child Care Credit
751	E53308		Biodiesel Fuels Credit
752	E53309		Low Sulfur Diesel Fuel Production Credit

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KEY	ELEMENT	SIGN	ELEMENT NAME
753	E53310		Disabled access credit
754	E53312		New Markets Credit
755	E53313		Current Year Credit Electing Large Partnership
756	E53314		Trans-Alaska pipeline credit
757	E53315		Renewable Electricity Production Credit
758	E53316		Indian Employment Credit
759	E53317		Employer Credit for Soc. Sec. Tax on Tips
760	E53318		Orphan drug credit
761	E53319		Contributions to Community development corps credit
762	E53320		Current year general business credit
763	E53340		Current year Passive activity credits
764	E53350		Curr. yr. gen. bus. cred. less passive act. credits
765	E53380		Passive activity credits Allowed for Current Year
766	E53400		Credits carried forward from prior year
767	E53410		Tentative general business credit
768	E53470		Adjusted income tax liability
769	E53475		Tentative minimum tax
770	E53480		Excess adjusted income tax liability
771	E53485		Alternative Minimum Tax
772	E53487		Suspended Research Credit
773	E53490		General business credit computed
774	E53500		Maximum allowable general business credit
			CREDIT FOR FEDERAL TAX PAID ON FUELS - FORM 4136
775	E53620		Gasoline
776	E53625		Gasohol 10 Percent Amount
777	E53630		Gasohol 7.7 Percent Amount
778	E53635		Gasohol 5.7 Percent Amount
779	E53640		Gasohol
780	E53660		Undyed Diesel Fuel Amount
781	E53662		Undyed Kerosene Fuel Amount
782	E53665		Diesel or Kerosene Non-Taxable Amount
783	E53670		Diesel Registered Vendor Sales Amount
784	E53676		Liquified Petroleum Gas Intercity Bus Amount
785	E53678		Liquified Petroleum Gas School Bus Amount
786	E53680		Liquefied Petroleum Gas
787	E53690		Aviation Gasoline Commercial Amount
788	E53695		Aviation Gasoline Other Use Amount
789	E53700		Gasoline used in aviation
790	E53705		Aviation Fuel Commercial Amount
791	E53710		Aviation Fuel 0.219 Rate Amount
792	E53715		Aviation Fuel 0.044 Rate Amount
793	E53720		Aviation fuel amount
794	E53725		Gasohol Blend 10 Percent Amount
795	E53730		Gasohol Blend 7.7 Percent Amount
796	E53735		Gasohol Blend 5.7 Percent Amount
797	E53740		Gasoline used to make gasohol
798	E53760		Undyed Diesel Fuel for Trains Amount
799	E53766		Undyed Diesel Fuel for Buses Amount
800	E53780		Kerosene Registered Vendor Sale Amount
801	E53800		Other Credits for Federal Tax on Fuel
802	E53860		Total income tax credit for fuel: Form 4136
			SOCIAL SECURITY AND MEDICARE TAX ON UNREPORTED TIP INCOME - FORM 4137
803	T53900		Cash and Tips Received, First Form Amount
804	T53901		Cash and Tips Received, Second Form Amount

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

(all fields are 17 digits-- 4 for the key and 13 for the sign and amount**)

Changed on 03/2

KEY	ELEMENT	SIGN	ELEMENT NAME
805	T53902		Cash and Tips Received, Combined Form Amount
806	T53905		Cash and Tips Reported, First Form Amount
807	T53906		Cash and Tips Reported, Second Form Amount
808	T53907		Cash and Tips Reported, Combined Form Amount
809	S53910		Total Unreported Tips, First Form
810	S53911		Total Unreported Tips, Second Form
811	S53912		Total Unreported Tips, Combined Amount
812	T53915		Incidental Cash and Tips, First Form Amount
813	T53916		Incidental Cash and Tips, Second Form Amount
814	T53917		Incidental Cash and Tips, Combined Amount
815	S53920		Unreported Tips Subject to Medicare Tax, First Form
816	S53921		Unreported Tips Subject to Medicare Tax, Second Form
817	S53922		Unreported Tips Subject to Medicare Tax, Combined Form
818	T53925		Social Security Wages and Tips, First Form Amount
819	T53926		Social Security Wages and Tips, Second Form Amount
820	T53927		Social Security Wages and Tips, Combined Amount
821	T53930		Maximum Tips Subject to Social Security, First Form Amount
822	T53931		Maximum Tips Subject to Social Security, Second Form Amount
823	T53932		Maximum Tips Subject to Social Security, Combined Amount
824	S53935		Unreported Social Security Tips, First Form
825	S53936		Unreported Social Security Tips, Second Form
826	S53937		Unreported Social Security Tips, Combined
827	S53940		Form 4137 Social Security Tax, First Form
828	S53941		Form 4137 Social Security Tax, Second Form
829	S53942		Form 4137 Social Security Tax, Combined
830	S53945		Form 4137 Medicare Tax, First Form
831	S53946		Form 4137 Medicare Tax, Second Form
832	S53947		Form 4137 Medicare Tax, Combined
833	S53950		Form 4137 Tax, First Form
834	S53951		Form 4137 Tax, Second Form
835	S53952		Form 4137 Tax, Combined
			DEPRECIATION AND AMORTIZATION - FORM 4562
836	E54000		Section 179 cost, after limit
837	E54005		Section 179 prop., total cost
838	E54010		Listed Prop., Elected Cost
839	E54015		Section 179 prop., total elected cost
840	E54020		Section 179 prop., tentative deduction
841	E54040		Form 4562 taxable income limit
842	E54060		Carryover of Prior Year 179 Deduction
843	E54100		Section 179 property, deduction
844	E54200		Modified Accelerated Cost Recovery System (MACRS) Property, 3-year, cost
845	E54400		MACRS 3-year property, deduction this year
846	E54500		MACRS 5-year property, cost
847	E54700		MACRS 5-year property, deduction this year
848	E54720		MACRS 7-year real property, cost
849	E54760		MACRS 7-year real property, deduction
850	E54800		MACRS 10-year property, cost
851	E55000		MACRS 10-year property, deduction this year
852	E55200		MACRS 15-year real property, cost
853	E55300		MACRS 15-year real property, deduction
854	E55800		MACRS 20-year real property, cost
855	E56000		MACRS 20-year real property, deduction
856	E56020		MACRS 25-year real property, cost
857	E56040		MACRS 25-year real property, deduction
858	E56100		Residential Rental property, cost

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
859	E56300		Residential Rental property, deduction this year
860	E56400		Non-residential rental property, cost
861	E56500		Non-residential rental property, deduction
862	E57600		Recovery property, undetermined type, cost
863	E57700		Recovery property, undetermined type, deduction
864	E57800		Total cost of recovery property (MACRS)
865	E57900		Tot. current yr recovery property (MACRS) deduction
866	E57910		Alt. Depreciation System (ADS) class life, cost
867	E57930		ADS class life, deduction
868	E57950		ADS 12 year, cost
869	E57960		ADS 12 year, deduction
870	E57980		ADS 40 year, cost
871	E58000		ADS 40 year, deduction
872	E58020		Total cost of current year ADS property
873	E58040		Total deduction for current year ADS property
874	E58060		Listed recovery property, basis for depreciation
875	E58080		Listed recovery property, deduction
876	E58100		MACRS deduction for assets acquired prior to current year
877	E58110		September 11 Property
878	E58120		Sect 168 nonrecovery property, deduction this year
879	E58140		ACRS and Other Depreciation Deduction
880	E58160		Total depreciation deduction
881	E58180		Basis, capitalized
882	E58200		Total cost of amortizable property
883	E58250		Amortization deduction for prior year assets
884	E58300		Total amortization deduction
885	E58320		Taxpayer's total deducted amount
886	E58325		Depreciation from other sources
			FARM RENTAL INCOME AND EXPENSES - FORM 4835
887	E58330		Total Cooperative Distributions
888	E58340		Agricultural Program Payments
889	E58345		Taxable Agricultural Program Payment
890	E58350		Commodity Credit Corporation (CCC) Loans Forfeited or Repaid with Certificates
891	E58360		Income from Livestock and Crop Production
892	E58370		CCC Loans Reported under Election
893	E58380		Crop Insurance Proceeds/Disaster Payments Received
894	E58385		Txble Crop Ins Proceeds/Disaster Payments Received
895	E58390	+/-	Form 4835 Other Income
896	E58400	+/-	Gross farm rents
897	E58410		Custom Hire Expense
898	E58420		Depreciation and Section 179 expenses
899	E58425		Employee benefit program
900	E58430		Gasoline, Fuel and Oil Expense
901	E58440		Mortgage interest
902	E58450		Seeds and Plants Purchased
903	E58455		Repairs and Maintenance
904	E58460		Other interest
905	E58465		Labor Hired
906	E58470		Other expenses, total
907	E58475		Pension and profit sharing plans
908	E58480		Total expenses
909	E58490		Supplies Purchased
910	E58495		Taxes from Form 4835
911	E58500	+/-	Net farm rental income (loss)
912	E58520		Deductible loss

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
913	E58540	+/-	Nondeductible loss/loss carryover
INVESTMENT INTEREST EXPENSE DEDUCTION - FORM 4952			
914	E58900		Current year investment interest
915	E58950		Total Investment Interest expense
916	E58960		Net investment income
917	E58970	+/-	Gross income, property held for investment
918	E58972		Qualified Dividends
919	E58974	+/-	Gross Income minus Qualified Dividends
920	E58975		Net Gain, disposal of property held for investment
921	E58980		Net Cap Gain, disposal of prop. held for investment
922	E58985		Net gain from disposition of prop less net cap gain
923	E58990		Investment Income Amount
924	E58995	+/-	Investment income
925	E59100		Investment Expenses
926	E59200		Disallowed prior year interest expenses
927	E59260		Disallowed Investment Interest expense
928	E59280		Allowable investment interest expense deduction
TAX ON LUMP SUM DISTRIBUTIONS - FORM 4972			
929	E59400		Capital gain from Form 1099-R
930	E59410		Ordinary income from Form 1099-R
931	E59420		Death benefit exclusion
932	E59430		Total taxable amount
933	E59440		Current annuity value
934	E59450		Adjusted taxable amount
935	E59460		Minimum distribution allowance
936	E59470		Federal estate tax
937	E59475		Tentative tax I
938	E59480		Tentative tax II
939	E59485		10-year averaging tax
940	E59490		Tax on lump-sum distribution
EARNED INCOME CREDIT - SCHEDULE EIC			
941	E59500		EIC wages
942	E59525		Nontaxable Combat Pay Amount
943	E59540	+/-	EIC self-employment income
944	E59560	+/-	EIC earned income
945	S59560	+/-	EIC earned income (Revenue Processing)
946	E59580		Basic Earned Income Credit
947	E59660		Total earned income credit
948	E59680		EIC used to offset income tax before credits
949	E59700		EIC used to offset all other taxes except adv EIC
950	E59720		EIC refundable portion
951	E59740		EIC in excess of advance EIC payments
952	E59760		Advance EIC payments in excess of EIC
WORK OPPORTUNITY CREDIT - FORM 5884			
953	E59770		Qualified First Year Wages Paid Credit - Part Time
954	E59775		Qualified First Year Wages Paid Credit -Full Time
955	E59780		Total First Year Qualified Wages
956	E59785		Work Opportunity Credit From Pass Through
957	E59790		Current Year Work Opportunity Credit
958	E59795		Non-Deductible Credit
AT RISK LIMITATIONS - FORM 6198			

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
			<u>(DEDUCTIBLE LOSS FROM A SECTION 465 ACTIVITY)</u>
959	T59800	+/-	Overall profit/loss (Taxpayer)
960	T59820		At risk amount (Taxpayer)
961	T59840		Deductible loss (Taxpayer)
			<u>ADDITIONAL TAX ATTRIBUTABLE TO QUALIFIED RETIREMENT PLANS.</u>
			<u>ANNUITIES, AND MODIFIED ENDOWMENT CONTRACTS: FORM 5329</u>
962	E59880		Amount of Early IRA Distributions Subject to Tax (First form)
963	E59881		Amount of Early IRA Distributions Subject to Tax (Second form)
964	E59882		Amount of Early IRA Distributions Subject to Tax (Combined)
965	E59890		Tax on Early IRA Distributions (First form)
966	E59891		Tax on Early IRA Distributions (Second form)
967	E59892		Tax on Early IRA Distributions (Combined)
968	E59895		Amount on Coverdell ESAs not used for Education (First form)
969	E59896		Amount on Coverdell ESAs not used for Education (Second form)
970	E59897		Amount on Coverdell ESAs not used for Education (Combined)
971	E59900		Tax on Ed IRA Distributions not used for Education (First form)
972	E59901		Tax on Ed IRA Distributions not used for Education (Second form)
973	E59902		Tax on Ed IRA Distributions not used for Education (Combined form)
974	E59905		Amount Excess Traditional IRA Contributions (First form)
975	E59906		Amount Excess Traditional IRA Contributions (Second form)
976	E59907		Amount Excess Traditional IRA Contributions (Combined)
977	E59910		Tax on Excess Traditional IRA Contributions (First form)
978	E59911		Tax on Excess Traditional IRA Contributions (Second form)
979	E59912		Tax on Excess Traditional IRA Contributions (Combined)
980	E59915		Amount Excess Roth IRA Contributions (First form)
981	E59916		Amount Excess Roth IRA Contributions (Second form)
982	E59917		Amount Excess Roth IRA Contributions (Combined)
983	E59920		Tax on Excess Roth IRA Contributions (First form)
984	E59921		Tax on Excess Roth IRA Contributions (Second form)
985	E59922		Tax on Excess Roth IRA Contributions (Combined)
986	E59925		Amount Excess Coverdell ESA Contributions (First form)
987	E59926		Amount Excess Coverdell ESA Contributions (Second form)
988	E59927		Amount Excess Coverdell ESA Contributions (Combined)
989	E59930		Tax on Excess Contributions to Coverdell ESAs (First form)
990	E59931		Tax on Excess Contributions to Coverdell ESAs (Second form)
991	E59932		Tax on Excess Contributions to Coverdell ESAs (Combined)
992	E59935		Amount Excess Archer MSA Contributions (First form)
993	E59936		Amount Excess Archer MSA Contributions (Second form)
994	E59937		Amount Excess Archer MSA Contributions (Combined)
995	E59940		Tax on Excess Archer MSA Contributions Amount (First form)
996	E59941		Tax on Excess Archer MSA Contributions Amount (Second form)
997	E59942		Tax on Excess Archer MSA Contributions Amount (Combined)
998	E59945		Amount Excess Accumulation & Qual Retire Plans (First form)
999	E59946		Amount Excess Accumulation & Qual Retire Plans (Second form)
1000	E59947		Amount Excess Accumulation & Qual Retire Plans (Combined)
1001	E59950		Tax on Excess Accumulation Amount (First form)
1002	E59951		Tax on Excess Accumulation Amount (Second form)
1003	E59952		Tax on Excess Accumulation Amount (Combined)
1004	E59960		Excess Contribution to HSA Amount (First form)
1005	E59961		Excess Contribution to HSA Amount (Second form)
1006	E59962		Excess Contribution to HSA Amount (Combined)
1007	E59965		Tax on Excess HSA Contribution Amount (First form)
1008	E59966		Tax on Excess HSA Contribution Amount (Second form)
1009	E59967		Tax on Excess HSA Contribution Amount (Combined)
1010	E59990		Total IRA Tax (First form)

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
1011	S59990		IRA Tax (First form) (Revenue Processing)
1012	E59995		Total IRA Tax (Second form)
1013	S59995		IRA Tax (Second form) (Revenue Processing)
1014	E59996		Total IRA Tax (Combined)
			ALTERNATIVE MINIMUM TAX - INDIVIDUALS - FORM 6251
1015	E60000	+/-	Taxable income
1016	E60100		Net operating loss deduction
1017	T60100		Net operating loss deduction (T/P)
1018	E60130		Itemized deduction limitation
1019	E60180		Standard deduction
1020	E60200	+/-	Medical and dental expense
1021	E60220		Net limited miscellaneous itemized deductions
1022	E60240		Schedule A taxes deducted
1023	E60260		State income tax refund
1024	E60290		Form 6251 home mortgage interest
1025	T60290		Form 6251 home mortgage interest (Taxpayer)
1026	E60300	+/-	Form 6251 Investment interest expense
1027	T60300	+/-	Form 6251 Investment interest expense (Taxpayer)
1028	E60340	+/-	Post-1986 Depreciation of property
1029	T60340	+/-	Post-1986 Depreciation of property (Taxpayer)
1030	E60405	+/-	Circulation expenditures
1031	E60410	+/-	Research and experimental
1032	E60420	+/-	Mining costs
1033	E60430	+/-	Large Partnerships
1034	E60440	+/-	Long-term contracts
1035	E60460	+/-	Pollution control facilities
1036	E60480		Installment sales of property
1037	E60500	+/-	Adjusted gain or loss
1038	T60500	+/-	Adjusted gain or loss (Taxpayer)
1039	E60550	+/-	Incentive-Stock options
1040	T60550	+/-	Incentive-Stock options (Taxpayer)
1041	E60600	+/-	Certain loss limitations
1042	E60620		Patron's adjustment
1043	E60630		Section 1202 Exclusion
1044	E60640	+/-	Tax shelter farm activities
1045	E60660	+/-	Related adjustments
1046	E60680	+/-	Passive activity gains and losses
1047	T60680	+/-	Passive activity gains and losses (Taxpayer)
1048	E60720	+/-	Benefit of estate and trust
1049	T60720	+/-	Benefit of estate and trust (Taxpayer)
1050	E60840		Tax-exempt interest
1051	T60840		Tax exempt interest (Taxpayer)
1052	E60860	+/-	Depletion
1053	E60900		Depreciation
1054	E61400		Intangible drilling costs
1055	E61450	+/-	Other adjustments and preferences
1056	E61850	+/-	Total adjustments and preferences
1057	E61900	+/-	Tentative alternative minimum taxable income
1058	E62000		Alternative tax net operating loss deduction
1059	T62000		Alternative tax net operating loss deduction (taxpayer)
1060	E62100	+/-	Alternative minimum taxable income
1061	S62100	+/-	Alternative minimum taxable income (Revenue Proc.)
1062	E62600		Limited exemption amount
1063	E62700		Alternative min taxable inc. less limited exemption

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
1064	E62720		Alternative minimum schedule D less section 1250 gain
1065	E62730		Alternative minimum unrecaptured section 1250 gain
1066	E62740		Alternative minimum capital gain amount
1067	E62745		Alternative minimum non-capital gain tax
1068	E62746		Alternative Minimum Qualified Dividends & 5/5/03 Capital Gain
1069	E62747		Alternative Minimum 5% Tax Amount
1070	E62748		Alternative minimum schedule D qualified 5-year gain
1071	E62749		Alternative minimum 8% tax amount
1072	E62750		Alternative minimum 10% tax amount
1073	E62755		Alternative Minimum 15% Tax Amount
1074	E62760		Alternative minimum 20% tax amount
1075	E62770		Alternative minimum 25% tax amount
1076	E62780		Alternative minimum computed regular tax
1077	E62800		Tax on alternative minimum taxable income
1078	S62800		Tax on alternative min. taxable income (Rev. Proc.)
1079	E62900		Form 6251 foreign tax credit
1080	T62900		Form 6251 foreign tax credit (taxpayer)
1081	E63000		Tentative alternative minimum tax
1082	S63000		Tentative alternative minimum tax (Rev. Proc.)
1083	E63100		Form 6251 income tax before tax credits
1084	E63200		Form 6251 alternative minimum tax
			MORTGAGE INTEREST CREDIT - FORM 8396
1085	E64000		Tentative mortgage interest credit
1086	E64020		Mortgage interest cred carryover from 3rd prior yr
1087	E64040		Mortgage interest cred carryover from 2nd prior yr
1088	E64060		Mortgage interest credit carryover from prior year
1089	E64080		Mortgage interest cred before statutory reductions
1090	E64200		Mortgage interest credit
			CREDIT FOR QUALIFIED RETIREMENT SAVINGS CONTRIBUTION - FORM 8880
1091	E64350		Traditional and Roth IRA Contributions - Primary
1092	E64355		Traditional and Roth IRA Contributions - Secondary
1093	E64360		Elective Deferrals to 401(k) or Other Qualified Plan - Primary
1094	E64365		Elective Deferrals to 401(k) or Other Qualified Plan - Secondary
1095	E64370		Gross Qualified Retirement Savings Contribution - Primary
1096	E64375		Gross Qualified Retirement Savings Contribution - Secondary
1097	E64380		Certain Distributions Received - Primary
1098	E64385		Certain Distributions Received - Secondary
1099	E64390		Qualified Retirement Savings Contribution Amount - Primary
1100	E64395		Qualified Retirement Savings Contribution Amount - Secondary
1101	E64400		Limited Retirement Contribution Amount - Primary
1102	E64405		Limited Retirement Contribution Amount - Secondary
1103	E64410		Total Limited Retirement Contribution Amount
1104	E64415		Form 1040 AGI Amount
1105	E64420		Credit after AGI Limit
1106	E64425		Form 1040 Tax Amount
1107	E64430		Form 1040 Total Credits
1108	E64435		Allowable Credit for Qualified Retirement Savings
1109	E64440		Retirement Savings Contribution Credit Amount
			PASSIVE ACTIVITY LOSS LIMITATION - FORM 8582
1110	E65300		Active rental net income
1111	E65400		Active rental net loss
1112	E65570		Prior year unallowed active losses
1113	E65600	+/-	Combined year active rental net income/loss

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
1114	E65700		Commercial Revitalization Deduction
1115	E65870		Commercial Revitalization Deduction for Prior Year
1116	E65900		Total Commercial Revitalization Deduction
1117	E66000		Passive activity net income
1118	E66100		Passive activity net loss
1119	E66270		Prior year unallowed passive losses
1120	E66300	+/-	Combined year passive activity, net income/loss
1121	E66400	+/-	Rental Real Estate and Other Passive Activities net income/loss
1122	E66500		Rental Real Estate net loss for computing allowance
1123	E66600		Maximum modified AGI
1124	E66700		Actual modified AGI
1125	E66800		Modified AGI subject to reduction
1126	E66900		Reduced modified AGI
1127	E67000		Allowable rental activity loss
1128	E67300		Maximum Commercial Revitalization Deduction
1129	E67500		Available Commercial Revitalization Deduction
1130	E67600		Allowable Commercial Revitalization Deduction
1131	E67900		Net income for all activities
1132	E68000		Total passive activity losses allowed
			LOW INCOME HOUSING CREDIT - FORM 8586
1133	E68060		Total eligible basis
1134	E68080		Total qualified basis
1135	E68100		Total tentative credit
1136	E68120		Flow-through credit
1137	E68140		Current year credit
1138	E68160		Nondeductible housing credit
			NONDEDUCTIBLE IRA CONTRIBUTIONS - FORM 8606
1139	E68300		Basis in Traditional IRA 12-31, Primary
1140	E68305		Basis in Traditional IRA 12-31, Secondary
1141	E68500		Current Tax Year's Non-Deductible Traditional IRA Contributions, Primary
1142	E68505		Current Tax Year's Non-Deductible Traditional IRA Contributions, Secondary
1143	E68550		Total Basis in Traditional IRA, Primary
1144	E68555		Total Basis in Traditional IRA, Secondary
1145	E68600		Non-Deductible Traditional IRA Contributions by APR, Primary
1146	E68605		Non-Deductible Traditional IRA Contributions by APR, Secondary
1147	E68700		Net Non-Deductible Traditional IRA Contributions, Primary
1148	E68705		Net Non-Deductible Traditional IRA Contributions, Secondary
1149	E69000		Value of Traditional IRA 12-31, Primary
1150	E69005		Value of Traditional IRA 12-31, Secondary
1151	E69100		Traditional IRA Distribution, Primary
1152	E69105		Traditional IRA Distribution, Secondary
1153	E69125		Net Traditional IRA Converted, Primary
1154	E69130		Net Traditional IRA Converted, Secondary
1155	E69150		Non-Taxable Converted, Primary
1156	E69155		Non-Taxable Converted, Secondary
1157	E69175		Total Non-Taxable Distributions, Primary
1158	E69180		Total Non-Taxable Distributions, Secondary
1159	E69200		Total Value of Traditional IRA, Primary
1160	E69205		Total Value of Traditional IRA, Secondary
1161	E69400		Non-Taxable Traditional IRA Distributions, Primary
1162	E69405		Non-Taxable Traditional IRA Distributions, Secondary
1163	E69550		Traditional IRA Basis for Next Year, Primary
1164	E69551		Traditional IRA Basis for Next Year, Secondary
1165	E69555		Taxable Traditional Distributions, Primary

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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Changed on 03/

KEY	ELEMENT	SIGN	ELEMENT NAME
1166	E69556		Taxable Traditional Distributions, Secondary
1167	E69580		Corrected Total Conversion Amount, Primary
1168	E69585		Corrected Total Conversion Amount, Secondary
1169	E69590		Converted Roth IRA Basis Amount, Primary
1170	E69595		Converted Roth IRA Basis Amount, Secondary
1171	E69600		Taxable Roth Conversion Amount, Primary
1172	E69605		Taxable Roth Conversion Amount, Secondary
1173	E69620		Total Roth IRA Distributions, Primary
1174	E69621		Total Roth IRA Distributions, Secondary
1175	E69635		Next Year's Total Roth IRA Distribution Amount, Primary
1176	E69636		Next Year's Total Roth IRA Distribution Amount, Secondary
1177	E69640		Roth IRA Distribution Gain, Primary
1178	E69645		Roth IRA Distribution Gain, Secondary
1179	E69650		Nonqualified Distributions Minus First-time Homebuyer Expenses, Primary
1180	E69651		Nonqualified Distributions Minus First-time Homebuyer Expenses, Secondary
1181	E69680		Basis Amount from Conversion To Roth IRA, Primary
1182	E69685		Basis Amount from Conversion to Roth IRA, Secondary
1183	E69692		Qualified First Time Homebuyer Expenses, Primary
1184	E69693		Qualified First Time Homebuyer Expenses, Secondary
1185	E69695		Total Roth IRA Conv & First Time Homebuyers Expenses, Prim
1186	E69696		Total Roth IRA Conv & First Time Homebuyers Expenses, Sec
1187	E69700		Taxable Roth Distributions, Primary
1188	E69705		Taxable Roth Distributions, Secondary
1189	E70300		Basis in Traditional IRA 12-31, Combined
1190	E70500		Current Tax Year's Non-Deductible Traditional IRA Contributions, Combined
1191	E70550		Total Basis in Traditional IRA, Combined
1192	E70600		Non-Deductible Traditional IRA Contributions by APR, Combined
1193	E70700		Net Non-Deductible Traditional IRA Contributions, Combined
1194	E71000		Value of Traditional IRA 12-31, Combined
1195	E71100		Traditional IRA Distribution, Combined
1196	E71125		Net Traditional IRA Converted, Combined
1197	E71150		Non-Taxable Converted, Combined
1198	E71175		Total Non-Taxable Distributions, Combined
1199	E71200		Total Value of Traditional IRA, Combined
1200	E71400		Non-Taxable Traditional IRA Distributions, Combined
1201	E71550		Traditional IRA Basis for Next Year, Combined
1202	E71555		Taxable Traditional Distributions, Combined
1203	E71580		Corrected Total Conversion Amount, Combined
1204	E71590		Converted Roth IRA Basis Amount, Combined
1205	E71600		Taxable Roth Conversion Amount, Combined
1206	E71620		Total Roth IRA Distributions, Combined
1207	E71635		Corrected Total Roth IRA Distribution Amount, Combined
1208	E71640		Roth IRA Distribution Gain, Combined
1209	E71650		Nonqualified Distributions Minus First-time Homebuyer Expenses, Combined
1210	E71680		Basis Amount from Conversion to Roth IRA, Combined
1211	E71692		Qualified First Time Homebuyers Expenses, Combined
1212	E71695		Total Roth IRA Conv. & First Time Homebuyers Expenses, Comb
1213	E71700		Taxable Roth Distributions, Combined
			LOW INCOME HOUSING CREDIT - FORM 8609A ANNUAL STATEMENT
1214	E72000		Eligible basis of building
1215	E72020		Qualified basis of building
1216	E72040		Credit allowed for building
			TAX FOR CHILDREN UNDER AGE 14 WITH INVESTMENT
			INCOME OF MORE THAN \$1,200 - FORM 8615

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

(all fields are 17 digits-- 4 for the key and 13 for the sign and amount**) Changed on 03/2

KEY	ELEMENT	SIGN	ELEMENT NAME
			<u>(TAX ON CHILDREN WITH UNEARNED INCOME)</u>
1217	E72800		Form 8615 gross unearned income
1218	E72900		Form 8615 deductions
1219	E73000		Net investment income
1220	E73100		Net unearned income
1221	E73200		Parents taxable income
1222	E73300		Other children's unearned income
1223	E73400		Total form 8615 income
1224	E73500		Tax on Form 8615 income
1225	E73600		Parent's tax
1226	E73700		Difference between tax on parent's taxable inc. plus children's inv. income and tax on parent's income
1227	E73800		Combined net investment income of all children in the household
1228	E73900		Child's net investment income as a percentage of net investment income from all the parent's children
1229	E74000		Investment income taxed at parent's marg. tax rate
1230	E74100		Excess of child's income over net investment income
1231	E74160		Tax on child's excess income
1232	E74200		Tax on net taxable income
1233	E74300		Tax on earned income
1234	E74400		Form 8615 tax
1235	E74430		Form 8615 Income Amount Taxed at 5% Capital Gains
1236	E74440		Form 8615 5% Capital Gains Tax Amount
1237	E74450		Form 8615 Income Amount Taxed at 8% Capital Gains
1238	E74460		Form 8615 8% Capital Gains Tax Amount
			<u>EMPOWERMENT ZONE EMPLOYMENT CREDIT - FORM 8844</u>
1239	E75000		Tentative empowerment zone employment credit
1240	E75001		Qualified Empowerment Zone Wages
1241	E75002		Qualified Renewal Community Wages
1242	E75010		Adjusted income tax liability
1243	E75015		Alternative minimum tax
1244	E75020		Tentative minimum tax
1245	E75030		75% tentative minimum tax
1246	E75040		Maximum allowable empowerment zone employment credit
1247	E75050		Excess adjusted income tax liability
1248	E75060		Current yr allowed empowerment zone employment cred.
			<u>NEW YORK LIBERTY ZONE BUSINESS EMPLOYEE CREDIT - FORM 8884</u>
1249	E76000		Qualified Wages Paid Credit - Part Time
1250	E76010		Qualified Wages Paid Credit - Full Time
1251	E76020		Total Qualified Wages Paid Credit
1252	E76030		Employee Credit From Pass Through
1253	E76040		Tentative New York Liberty Credit
1254	E76050		New York Liberty Passive Activity Credit
1255	E76060		Reduced New York Liberty Credit - Current Year
1256	E76070		Allowed New York Liberty Passive Activity Credit
1257	E76080		Form 8884 Carry Forward Credit
1258	E76090		Current Year New York Liberty Credit
1259	E76110		Maximum Allowable New York Liberty Business Credit
1260	E76120		Adjusted Income Tax Liability
1261	E76130		Excess Adjusted Income Tax Liability
1262	E76140		Tentative New York Liberty Tax Liability
1263	E76150		Tentative New York Liberty Tax Liability Less General Business Credit
1264	E76160		New York Liberty Business Credit

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

(all fields are 17 digits-- 4 for the key and 13 for the sign and amount**)

Changed on 03/2

KEY	ELEMENT	SIGN	ELEMENT NAME
			HEALTH COVERAGE TAX CREDIT - FORM 8885
1265	E76210		Amount Paid for Health Insurance
1266	E76220		MSA Used National Emergency Grants Total Amounts Received
1267	E76230		Insurance Paid minus MSA & NEGs
1268	E76240		65% Eligible Payments
1269	E76250		Advanced Payments
1270	E76260		Health Coverage Tax Credit
			CREDIT FOR PRIOR YEAR MINIMUM TAX - FORM 8801
1271	E80000	+/-	Form 8801 taxable income
1272	E80100	+/-	Adjustments and preference exclusions
1273	E80150		Minimum tax credit net operating loss
1274	E80200		Total income form 8801
1275	E80300		Form 8801 exemption amount
1276	E80400		Phase-out of exemption
1277	E80500		Form 8801 adjustment income
1278	E80600		Form 8801 limited exemption amount
1279	E80700		Form 8801 adjusted income limitation
1280	E80800		Form 8801 net income
1281	E80900		Form 8801 tentative minimum tax on exclusion items before foreign tax credit
1282	E81000		Form 8801 foreign tax credit
1283	E81100		Tentative minimum tax on exclusion items
1284	E81200		Form 8801 income tax before credits
1285	E81300		Net minimum tax on exclusion items
1286	E81400		Prior year alternative minimum tax
1287	E81500	+/-	Adjusted net minimum tax
1288	E81600		Carryforward of minimum tax credit from prior year
1289	E81700		Unallowed nonconventional fuel credit
1290	E81800		Form 8801 current year income tax after credits
1291	E81850		Form 8801 amount from Form 6251
1292	E81900		Adjusted income tax before credits
1293	E82000		Allowable minimum tax credit
1294	E82100		Allowable minimum tax carryforward
1295	E82200		Carryforward of minimum tax credit
			ADDITIONAL CHILD TAX CREDIT - FORM 8812
1296	E82880		Form 8812 Total Tax Earned Income Amount
1297	E82882		Form 8812 Nontaxable Combat Pay Amount
1298	E82885		Limited Total Tax Earned Income Amount
1299	E82890		10% Limit Total Tax Earned Income Amount
1300	E82900		Total Social Security and Medicare Withheld Amount
1301	E82905		Form 1040 Deduction for Self Employment Tax Amount
1302	E82910		Total Social Security and Medicare Tax Amount
1303	E82915		Form 1040 EIC and Excess SST Amount
1304	E82920		Total Social Security Less EIC Amount
1305	E82925		Child Tax Credit Worksheet Amount
1306	E82930		Form 1040 Child Tax Credit Amount
1307	E82935		Child Tax Credit Worksheet Amount Less 1040 Child Tax Credit
1308	E82937		Larger of 10% Limited Tax Amount or EIC and Excess SST
1309	E82940		Additional Child Tax Credit Amount
			PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND
			DIVIDENDS: FIRST FORM 8814
1310	E83060		Child's taxable interest

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
1311	E83080		Child's tax exempt interest
1312	E83130		Child's Ordinary Dividends Amount
1313	E83160		Child's gross taxable interest and dividend, and Capital Gains
1314	E83180		Child's net taxable interest and dividends
1315	E83185		Child's gross taxable capital gain distributions
1316	E83190		Interest and dividend income taxed at 15% rate
1317	E83200		Tax on income at 15% rate
			<u>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND</u>
			<u>DIVIDENDS: SECOND FORM 8814</u>
1318	E83460		Child's taxable interest
1319	E83480		Child's tax-exempt interest
1320	E83530		Child's Ordinary Dividends Amount
1321	E83560		Child's gross taxable interest and dividends
1322	E83580		Child's net taxable interest and dividends
1323	E83585		Child's gross taxable capital gain distribution
1324	E83590		Interest and dividend income taxed at 15% rate
1325	E83600		Tax on income at 15% rate
			<u>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND</u>
			<u>DIVIDENDS: THIRD FORM 8814</u>
1326	E83860		Child's taxable interest
1327	E83880		Child's tax-exempt interest
1328	E83930		Child's Ordinary Dividends Amount
1329	E83960		Child's gross taxable interest and dividends
1330	E83980		Child's net taxable interest and dividends
1331	E83985		Child's net taxable capital gain distributions
1332	E83990		Interest and dividend income taxed at 15% rate
1333	E84000		Tax on income at 15% rate
			<u>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND</u>
			<u>DIVIDENDS: COMBINED FORMS 8814</u>
1334	E84060		Children's taxable interest
1335	E84080		Children's tax-exempt interest
1336	E84130		Children's Ordinary Dividends Amount
1337	E84160		Children's gross taxable interest and dividends
1338	E84180		Children's net taxable interest and dividends
1339	E84185		Child's gross taxable capital gain distribution
1340	E84190		Interest and dividend income taxed at 15% rate
1341	E84200		Tax on income at 15% rate
			<u>ADDITIONAL FORMS 8814</u>
1342	E84210		Additional Form 8814 net income amount
1343	E84220		Additional Form 8814 tax amount
			<u>EXCLUSION OF INTEREST FROM U.S. SAVINGS BONDS - FORM 8815</u>
1344	E85000		Total qualified higher education expense
1345	E85020		Nontaxable education expense
1346	E85040		Taxable education expense
1347	E85060		Bond-proceeds
1348	E85080		Interest on bond proceeds
1349	E85090		Ratio of Taxable Education Expenses to Bond Proceeds
1350	E86000		Interest allocable to txbl portion of educ. expenses
1351	E86020		Form 8815 modified AGI
1352	E86025		Form 8815 exclusion amount
1353	E86030	+/-	Modified AGI less exclusion amount

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
1354	E86035		Form 8815 interest percentage
1355	E86040		Interest Limit due to modified AGI
1356	E86060		Excluded bond interest, Form 8815
			QUALIFIED ADOPTION CREDITS - FORM 8839
1357	T86100		Child 1 qualified adoption Expenses (Taxpayer)
1358	T86110		Child 2 qualified adoption Expenses (Taxpayer)
1359	S86115		Total Limited Qualified Adoption Expenses (Revenue Processing)
1360	T86120		Credit Carryforward (Taxpayer)
1361	S86125		Gross Adoption Credit Amount (Revenue Processing)
1362	T86130		Employer provided adoption benefit (Taxpayer)
1363	T86140		Employer provided exclusion benefit (Taxpayer)
1364	T86150		Employer provided taxable benefit (Taxpayer)
1365	T86160		Qualified Adoption credit - verified (Taxpayer)
			MEDICAL SAVINGS ACCOUNTS - FORM 8853
1366	T86200		Total employer MSA contribution (Taxpayer)
1367	E86210		MSA contributions
1368	E86220		MSA limitation
1369	E86230		Maintaining employer compensation
1370	E86240		MSA deduction
1371	E86250		Total MSA distributions
1372	E86260		Distribution rollover
1373	E86270		MSA distribution less rollover
1374	E86280		Unreimbursed qualified medical expenses
1375	E86290		Taxable MSA distributions
1376	E86300		Tax on MSA distributions (computer)
1377	E86310		Gross LTC benefits
1378	E86315		LTC per diem
1379	E86320		Accelerated death benefits
1380	E86330		LTC per diem plus accidental death benefits
1381	E86340		LTC limitation
1382	E86350		Cost for LTC services
1383	E86355		Adjusted cost for LTC services
1384	E86360		Qualified LTC services
1385	E86365		Per diem limitation
1386	E86370		Taxable LTC payments
1387	E86375		Total Medicare and Choice Distributions Amount
1388	E86380		Unreimbursed Qualified Medicare and Choice Expense Amount
1389	E86385		Taxable Medicare and Choice Distributions Amount
1390	E86390		Tax on Medicare and Choice Distributions Amount
			HEALTH SAVINGS ACCOUNTS (HSAs) - FORM 8889
1391	E86500		Health Savings Account Contributions Amount - Primary
1392	E86501		Health Savings Account Contributions Amount - Secondary
1393	E86502		Health Savings Account Contributions Amount - Combined
1394	E86505		HSA Limited Annual Deductible Amount - Primary
1395	E86506		HSA Limited Annual Deductible Amount - Secondary
1396	E86507		HSA Limited Annual Deductible Amount - Combined
1397	E86510		Total Archer MSA Contributions Amount - Primary
1398	E86511		Total Archer MSA Contributions Amount - Secondary
1399	E86512		Total Archer MSA Contributions Amount - Combined
1400	E86515		HSA Limited Deductible Allowed Amount - Primary
1401	E86516		HSA Limited Deductible Allowed Amount - Secondary
1402	E86517		HSA Limited Deductible Allowed Amount - Combined
1403	E86520		Half HSA Limited Deductible Allowed Amount - Primary

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
1404	E86521		Half HSA Limited Deductible Allowed Amount - Secondary
1405	E86522		Half HSA Limited Deductible Allowed Amount - Combined
1406	E86525		Additional HSA Contributions Amount - Primary
1407	E86526		Additional HSA Contributions Amount - Secondary
1408	E86527		Additional HSA Contributions Amount - Combined
1409	E86530		Gross HSA Contributions Limit Amount - Primary
1410	E86531		Gross HSA Contributions Limit Amount - Secondary
1411	E86532		Gross HSA Contributions Limit Amount - Combined
1412	E86535		Employer HSA Contributions Amount - Primary
1413	E86536		Employer HSA Contributions Amount - Secondary
1414	E86537		Employer HSA Contributions Amount - Combined
1415	E86540		HSA Contributions Limit Amount - Primary
1416	E86541		HSA Contributions Limit Amount - Secondary
1417	E86542		HSA Contributions Limit Amount - Combined
1418	E86545		Form 8889 HSA Deduction Amount - Primary
1419	E86546		Form 8889 HSA Deduction Amount - Secondary
1420	E86547		Form 8889 HSA Deduction Amount - Combined
1421	E86550		Total HSA Distributions Amount - Primary
1422	E86551		Total HSA Distributions Amount - Secondary
1423	E86552		Total HSA Distributions Amount - Combined
1424	E86555		HSA Distributions Rollover Amount - Primary
1425	E86556		HSA Distributions Rollover Amount - Secondary
1426	E86557		HSA Distributions Rollover Amount - Combined
1427	E86560		Net HSA Distributions Amount - Primary
1428	E86561		Net HSA Distributions Amount - Secondary
1429	E86562		Net HSA Distributions Amount - Combined
1430	E86565		Unreimbursed Qualified Medical Expenses Amount - Primary
1431	E86566		Unreimbursed Qualified Medical Expenses Amount - Secondary
1432	E86567		Unreimbursed Qualified Medical Expenses Amount - Combined
1433	E86570		Taxable HSA Distributions Amount - Primary
1434	E86571		Taxable HSA Distributions Amount - Secondary
1435	E86572		Taxable HSA Distributions Amount - Combined
1436	E86575		Additional 10 Percent Distributions Tax Amount - Primary
1437	E86576		Additional 10 Percent Distributions Tax Amount - Secondary
1438	E86577		Additional 10 Percent Distributions Tax Amount - Combined
			EDUCATION CREDITS - FORM 8863
1439	E87480		Hope Qualified Expenses - Student 1
1440	E87485		Hope Qualified Expenses - Student 2
1441	E87490		Hope Qualified Expenses - Student 3
1442	E87495		Hope Qualified Expenses - Student 4
1443	E87500		Hope Qualified Expenses-Limited
1444	E87510		Hope One Half Amount
1445	E87520		Total Hope Credit Amount
1446	E87522		Lifetime Learning Qualified Expenses - Student 1
1447	E87524		Lifetime Learning Qualified Expenses - Student 2
1448	E87526		Lifetime Learning Qualified Expenses - Student 3
1449	E87528		Lifetime Learning Qualified Expenses - Student 4
1450	E87530		Lifetime Learning Total Qualified Expenses
1451	E87540		Lifetime Learning Limited Amount
1452	E87550		Maximum Lifetime Learning Credit Amount
1453	E87560		Hope Plus Lifetime Credit Amounts
1454	E87570		Form 8863 Maximum AGI Threshold
1455	E87580	+/-	AGI Amount
1456	E87590		Form 8863 AGI Limit Amount
1457	E87600		Form 8863 Limit Amount

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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Changed on 03/2

KEY	ELEMENT	SIGN	ELEMENT NAME
1458	E87610		Form 8863 Decimal Amount
1459	E87620		Tentative Education Credit
1460	E87630		Form 1040 Tax Amount
1461	E87640		Child Care Plus Elderly Credit Amount
1462	E87650		Allowable Education Credit Amount
1463	E87680		Education Credit Amount
SCHEDULE C/F SAMPLING ITEMS			
1464	T89500		Inventory, end of year - Schedule C (taxpayer)
1465	T89540	+/-	Total business receipts - Schedule C/F (taxpayer)
PROFIT OR LOSS FROM BUS. (NONFARM SOLE PROP.)			
SCHEDULE C (COMBINED)			
1466	E90010	+/-	Gross (total) income (loss)
1467	T90010	+/-	Gross (total) income (loss) (taxpayer)
1468	E90020		Gross receipts
1469	T90020		Gross receipts (taxpayer)
1470	E90030		Returns and allowances
1471	T90030		Returns and allowances (taxpayer)
1472	E90040	+/-	Income/loss from Sales and Operations
1473	E90050		Cost of goods sold and/or operations
1474	T90050		Cost of goods sold and/or operations (taxpayer)
1475	E90060	+/-	Gross profit (loss)
1476	E90080	+/-	Other income (loss)
1477	T90080	+/-	Other income (loss) (taxpayer)
1478	E90100		Total deductions (expenses)
1479	T90100		Total deductions (expenses) (taxpayer)
1480	E90110		Advertising expenses
1481	E90140		Car and truck
1482	E90160		Commissions
1483	E90165		Contract Labor
1484	E90170		Depletion
1485	E90190		Depreciation
1486	E90200		Employee benefit programs
1487	E90210		Insurance
1488	E90240		Mortgage interest
1489	E90250		Other interest
1490	E90260		Legal and professional services
1491	E90280		Office expenses
1492	E90290		Pension and profit sharing plans
1493	E90300		Rent on machinery and equipment
1494	E90310		Rent on other business property
1495	E90320		Repairs & Maintenance
1496	E90325		Supplies not included in Cost of Goods Sold
1497	E90330		Taxes and licenses
1498	E90340		Travel
1499	E90345		Total meals and entertainment
1500	E90350		Total meals and entertainment limitation
1501	E90355		Meals and entertainment deducted
1502	E90360		Utilities
1503	E90370		Net wages
1504	E90430		Other deductions
1505	E90435	+/-	Tentative Profit/Loss
1506	E90438		Expenses for business use of your home
1507	T90438		Expenses for business use of your home (taxpayer)

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
1508	E90440	+/-	Net profit (loss)
1509	E90445		Depreciation, Form 8829
1510	E90447		Casualty Loss, Form 8829
1511	E90449		Excess Casualty Depreciations, Form 8829
COMBINED SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS			
1512	E90450		Inventory, beginning of year
1513	E90460		Purchases
1514	E90470		Cost of labor
1515	E90480		Materials and supplies
1516	E90490		Other costs
1517	E90500		Inventory, end of year
1518	E90530		Business deductions
1519	E90540	+/-	Business receipts
1520	T90540	+/-	Business receipts (Taxpayer)
1521	E90550		Payroll
1522	E90560		Total interest
1523	E90570		Total Depreciation
1524	E90640	+/-	Nondeductible Sch. C loss(+) / loss carryover (-)
FIRST SCHEDULE C			
1525	E91010	+/-	Gross (total) income (loss)
1526	T91010	+/-	Gross (total) income (loss) (taxpayer)
1527	E91020		Gross receipts
1528	T91020		Gross receipts (taxpayer)
1529	E91030		Returns and allowances
1530	T91030		Returns and allowances (taxpayer)
1531	E91040	+/-	Income/loss from Sales and Operations
1532	E91050		Cost of goods sold and/or operations
1533	T91050		Cost of goods sold and/or operations (taxpayer)
1534	E91060	+/-	Gross profit (loss)
1535	E91080	+/-	Other income (loss)
1536	T91080	+/-	Other income (loss) (taxpayer)
1537	E91100		Total deductions (Expenses)
1538	T91100		Total deductions (Expenses) (Taxpayer)
1539	E91110		Advertising expenses
1540	E91140		Car and truck
1541	E91160		Commissions
1542	E91165		Contract Labor
1543	E91170		Depletion
1544	E91190		Depreciation
1545	E91200		Employee benefit programs
1546	E91210		Insurance
1547	E91240		Mortgage interest
1548	E91250		Other interest
1549	E91260		Legal and professional services
1550	E91280		Office expenses
1551	E91290		Pension and profit sharing plans
1552	E91300		Rent on machinery and equipment
1553	E91310		Rent on other business property
1554	E91320		Repairs & Maintenance
1555	E91325		Supplies not included in Cost of Goods Sold
1556	E91330		Taxes and licenses
1557	E91340		Travel
1558	E91345		Total meals and entertainment
1559	E91350		Total meals and entertainment limitation

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
1560	E91355		Meals and entertainment deducted
1561	E91360		Utilities
1562	E91370		Net wages
1563	E91430		Other deductions
1564	E91435	+/-	Tentative Profit/Loss
1565	E91438		Expenses for business use of your home
1566	T91438		Expenses for business use of your home (taxpayer)
1567	E91440	+/-	Net profit (loss)
1568	E91445		Depreciation, Form 8829
1569	E91447		Casualty Loss, Form 8829
1570	E91449		Excess Casualty Depreciations, Form 8829
			FIRST SCH. C: COST OF GOODS SOLD AND OPERATIONS
1571	E91450		Inventory, beginning of year
1572	E91460		Purchases
1573	E91470		Cost of labor
1574	E91480		Materials and supplies
1575	E91490		Other costs
1576	E91500		Inventory, end of year
1577	E91530		Business deductions
1578	E91540	+/-	Business receipts
1579	T91540	+/-	Business receipts (Taxpayer)
1580	E91550		Payroll
1581	E91560		Total interest
1582	E91570		Total Depreciation
1583	E91640	+/-	Nondeductible Sch. C loss(+) / loss carryover (-)
			SECOND SCHEDULE C
1584	E92010	+/-	Gross (total) income (loss)
1585	T92010	+/-	Gross (total) income (loss) (taxpayer)
1586	E92020		Gross receipts
1587	T92020		Gross receipts (taxpayer)
1588	E92030		Returns and allowances
1589	T92030		Returns and allowances (taxpayer)
1590	E92040	+/-	Income/loss from Sales and Operations
1591	E92050		Cost of goods sold and/or operations
1592	T92050		Cost of goods sold and/or operations (taxpayer)
1593	E92060	+/-	Gross profit (loss)
1594	E92080	+/-	Other income (loss)
1595	T92080	+/-	Other income (loss) (taxpayer)
1596	E92100		Total deductions (Expenses)
1597	T92100		Total deductions (Expenses) (taxpayer)
1598	E92110		Advertising expenses
1599	E92140		Car and truck
1600	E92160		Commissions
1601	E92165		Contract Labor
1602	E92170		Depletion
1603	E92190		Depreciation
1604	E92200		Employee benefit programs
1605	E92210		Insurance
1606	E92240		Mortgage interest
1607	E92250		Other interest
1608	E92260		Legal and professional services
1609	E92280		Office expenses
1610	E92290		Pension and profit sharing plans
1611	E92300		Rent on machinery and equipment

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

(all fields are 17 digits-- 4 for the key and 13 for the sign and amount**) Changed on 03/2

KEY	ELEMENT	SIGN	ELEMENT NAME
1612	E92310		Rent on other business property
1613	E92320		Repairs & Maintenance
1614	E92325		Supplies not included in Cost of Goods Sold
1615	E92330		Taxes and licenses
1616	E92340		Travel
1617	E92345		Total meals and entertainment
1618	E92350		Total meals and entertainment limitation
1619	E92355		Meals and entertainment deducted
1620	E92360		Utilities
1621	E92370		Net wages
1622	E92430		Other deductions
1623	E92435	+/-	Tentative Profit/Loss
1624	E92438		Expenses for business use of your home
1625	T92438		Expenses for business use of your home (taxpayer)
1626	E92440	+/-	Net profit (loss)
1627	E92445		Depreciation, Form 8829
1628	E92447		Casualty Loss, Form 8829
1629	E92449		Excess Casualty Depreciations, Form 8829
			SECOND SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS
1630	E92450		Inventory, beginning of year
1631	E92460		Purchases
1632	E92470		Cost of labor
1633	E92480		Materials and supplies
1634	E92490		Other costs
1635	E92500		Inventory, end of year
1636	E92530		Business deductions
1637	E92540	+/-	Business receipts
1638	T92540	+/-	Business receipts (Taxpayer)
1639	E92550		Payroll
1640	E92560		Total interest
1641	E92570		Total Depreciation
1642	E92640	+/-	Non deductible Sch. C loss(+) / loss carryover (-)
			THIRD SCHEDULE C
1643	E93010	+/-	Gross (total) income (loss)
1644	T93010	+/-	Gross (total) income (loss) (taxpayer)
1645	E93020		Gross receipts
1646	T93020		Gross receipts (taxpayer)
1647	E93030		Returns and allowances
1648	T93030		Returns and allowances (taxpayer)
1649	E93040	+/-	Income/loss from Sales and Operations
1650	E93050		Cost of goods sold and/or operations
1651	T93050		Cost of goods sold and/or operations (taxpayer)
1652	E93060	+/-	Gross profit (loss)
1653	E93080	+/-	Other income (loss)
1654	T93080	+/-	Other income (loss) (taxpayer)
1655	E93100		Total deductions (Expenses)
1656	T93100		Total deductions (Expenses) (taxpayer)
1657	E93110		Advertising expenses
1658	E93140		Car and truck
1659	E93160		Commissions
1660	E93165		Contract Labor
1661	E93170		Depletion
1662	E93190		Depreciation
1663	E93200		Employee benefit programs

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
1664	E93210		Insurance
1665	E93240		Mortgage interest
1666	E93250		Other interest
1667	E93260		Legal and professional services
1668	E93280		Office expenses
1669	E93290		Pension and profit sharing plans
1670	E93300		Rent on machinery and equipment
1671	E93310		Rent on other business property
1672	E93320		Repairs & Maintenance
1673	E93325		Supplies not included in Cost of Goods Sold
1674	E93330		Taxes and licenses
1675	E93340		Travel
1676	E93345		Total meals and entertainment
1677	E93350		Total meals and entertainment limitation
1678	E93355		Meals and entertainment deducted
1679	E93360		Utilities
1680	E93370		Net wages
1681	E93430		Other deductions
1682	E93435	+/-	Tentative Profit/Loss
1683	E93438		Expenses for business use of your home
1684	T93438		Expenses for business use of your home (taxpayer)
1685	E93440	+/-	Net profit (loss)
1686	E93445		Depreciation, Form 8829
1687	E93447		Casualty Loss, Form 8829
1688	E93449		Excess Casualty Depreciations, Form 8829
			THIRD SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS
1689	E93450		Inventory, beginning of year
1690	E93460		Purchases
1691	E93470		Cost of labor
1692	E93480		Materials and supplies
1693	E93490		Other costs
1694	E93500		Inventory, end of year
1695	E93530		Business deductions
1696	E93540	+/-	Business receipts
1697	T93540	+/-	Business receipts (Taxpayer)
1698	E93550		Payroll
1699	E93560		Total interest
1700	E93570		Total Depreciation
1701	E93640	+/-	Nondeductible Sch. C loss(+) / loss carryover (-)
			FARM INCOME AND EXPENSES (FARM PROPRIETORSHIP) -
			SCHEDULE F (COMBINED)
1702	E95070		Sale of Livestock (cash method)
1703	E95080		Cost of Purchased Items, (cash method)
1704	T95080		Cost of Purchased Items, (cash method) (Taxpayer)
1705	E95090	+/-	Net Livestock Increase (cash method)
1706	E95100		Sale of Agricultural Products
1707	E95200		Total Patronage Dividends (cooperative Distributions)
1708	E95210		Taxable Patronage Dividends
1709	E95220		Total Agricultural Program Payments
1710	E95230		Taxable Agricultural Program Payments
1711	E95240		CCC Loans Reported under Election
1712	E95250		CCC Loans Forfeited
1713	E95260		Total CCC Loans Forfeited or Repaid with Certificates

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
1714	E95270		Total Crop Insurance Proceeds and Certain Disaster Payments
1715	E95280		Taxable Crop Insurance Proceeds and Certain
1716	E95290		Custom Hire (Machine Work) Income
1717	E95300	+/-	Other Income
1718	E95310	+/-	Gross Income / (Loss), (Cash Method)
1719	T95310	+/-	Gross Income / (Loss), (Cash Method) (Taxpayer)
1720	E95320		Car and Truck Expense
1721	E95330		Chemicals Expense
1722	E95340		Conservation Expense
1723	E95350		Custom Hire (Machine Work)
1724	E95360		Depreciation and Sec. 179 Expense Deduction Not Elsewhere
1725	E95370		Employee Benefit Programs (Other than Pension Plans)
1726	E95375		Feed Purchased Expense
1727	E95377		Fertilizer's Line Expense
1728	E95380		Gasoline, Fuel, and Oil
1729	E95390		Insurance Non-Health Expense
1730	E95400		Mortgage Interest
1731	E95410		Other Interest
1732	E95415		Labor Hired
1733	E95420		Repairs and Maintenance
1734	E95430		Seeds and Plants Purchased
1735	E95440		Pension and Profit Sharing Plans
1736	E95450		Supplies Purchased
1737	E95460		Taxes Deducted on Schedule F
1738	E95540		Other Farm Expenses
1739	E95550		Total Deductions (Expenses)
1740	T95550		Total Deductions (Expenses) (Taxpayer)
1741	E95600		Farm Total Income (Receipts) (Accrual Method)
1742	T95600		Farm Total Income (Receipts) (Accrual Method) (Taxpayer)
1743	T95605		Farm Total Income (Receipts) (Taxpayer)
1744	E95610	+/-	Gross Income / (Loss), (Accrual Method)
1745	T95610	+/-	Gross Income / (Loss), (Accrual Method) (Taxpayer)
1746	E95640	+/-	Net Farm Profit / (Loss)
1747	E95660	+/-	Non-Deductible Schedule F Loss (+) / Suspended Loss Carryover (-)
			FIRST SCHEDULE F
1748	E96070		Sale of Livestock (cash method)
1749	E96080		Cost of Purchased Items, (cash method)
1750	T96080		Cost of Purchased Items, (cash method) (Taxpayer)
1751	E96090	+/-	Net Livestock Increase (cash method)
1752	E96100		Sale of Agricultural Products
1753	E96200		Total Patronage Dividends (cooperative Distributions)
1754	E96210		Taxable Patronage Dividends
1755	E96220		Total Agricultural Program Payments
1756	E96230		Taxable Agricultural Program Payments
1757	E96240		CCC Loans Reported under Election
1758	E96250		CCC Loans Forfeited
1759	E96260		Total CCC Loans Forfeited or Repaid with Certificates
1760	E96270		Total Crop Insurance Proceeds and Certain Disaster Payments
1761	E96280		Taxable Crop Insurance Proceeds and Certain
1762	E96290		Custom Hire (Machine Work) Income
1763	E96300	+/-	Other Income
1764	E96310	+/-	Gross Income / (Loss), (Cash Method)
1765	T96310	+/-	Gross Income / (Loss), (Cash Method) (Taxpayer)
1766	E96320		Car and Truck Expense
1767	E96330		Chemicals Expense

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
1768	E96340		Conservation Expense
1769	E96350		Custom Hire (Machine Work)
1770	E96360		Depreciation and Sec. 179 Expense Deduction Not Elsewhere
1771	E96370		Employee Benefit Programs (Other than Pension Plans)
1772	E96375		Feed Purchased Expense
1773	E96377		Fertilizer's Line Expense
1774	E96380		Gasoline, Fuel, and Oil
1775	E96390		Insurance Non-Health Expense
1776	E96400		Mortgage Interest
1777	E96410		Other Interest
1778	E96415		Labor Hired
1779	E96420		Repairs and Maintenance
1780	E96430		Seeds and Plants Purchased
1781	E96440		Pension and Profit Sharing Plans
1782	E96450		Supplies Purchased
1783	E96460		Taxes Deducted on Schedule F
1784	E96540		Other Farm Expenses
1785	E96550		Total Deductions (Expenses)
1786	T96550		Total Deductions (Expenses) (Taxpayer)
1787	E96600		Farm Total Income (Receipts) (Accrual Method)
1788	T96600		Farm Total Income (Receipts) (Accrual Method) (Taxpayer)
1789	T96605		Farm Total Income (Receipts) (Taxpayer)
1790	E96610	+/-	Gross Income / (Loss), (Accrual Method)
1791	T96610	+/-	Gross Income / (Loss), (Accrual Method) (Taxpayer)
1792	E96640	+/-	Net Farm Profit / (Loss)
1793	E96660	+/-	Non-Deductible Schedule F Loss (+) / Suspended Loss Carryover (-)
			SECOND SCHEDULE F
1794	E97070		Sale of Livestock (cash method)
1795	E97080		Cost of Purchased Items, (cash method)
1796	T97080		Cost of Purchased Items, (cash method) (Taxpayer)
1797	E97090	+/-	Net Livestock Increase (cash method)
1798	E97100		Sale of Agricultural Products
1799	E97200		Total Patronage Dividends (cooperative Distributions)
1800	E97210		Taxable Patronage Dividends
1801	E97220		Total Agricultural Program Payments
1802	E97230		Taxable Agricultural Program Payments
1803	E97240		CCC Loans Reported under Election
1804	E97250		CCC Loans Forfeited
1805	E97260		Total CCC Loans Forfeited or Repaid with Certificates
1806	E97270		Total Crop Insurance Proceeds and Certain Disaster Payments
1807	E97280		Taxable Crop Insurance Proceeds and Certain
1808	E97290		Custom Hire (Machine Work) Income
1809	E97300	+/-	Other Income
1810	E97310	+/-	Gross Income / (Loss), (Cash Method)
1811	T97310	+/-	Gross Income / (Loss), (Cash Method) (Taxpayer)
1812	E97320		Car and Truck Expense
1813	E97330		Chemicals Expense
1814	E97340		Conservation Expense
1815	E97350		Custom Hire (Machine Work)
1816	E97360		Depreciation and Sec. 179 Expense Deduction Not Elsewhere
1817	E97370		Employee Benefit Programs (Other than Pension Plans)
1818	E97375		Feed Purchased Expense
1819	E97377		Fertilizer's Line Expense
1820	E97380		Gasoline, Fuel, and Oil
1821	E97390		Insurance Non-Health Expense

TAX YEAR 2004 VARIABLE LENGTH RECORD LAYOUT

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KEY	ELEMENT	SIGN	ELEMENT NAME
1822	E97400		Mortgage Interest
1823	E97410		Other Interest
1824	E97415		Labor Hired
1825	E97420		Repairs and Maintenance
1826	E97430		Seeds and Plants Purchased
1827	E97440		Pension and Profit Sharing Plans
1828	E97450		Supplies Purchased
1829	E97460		Taxes Deducted on Schedule F
1830	E97540		Other Farm Expenses
1831	E97550		Total Deductions (Expenses)
1832	T97550		Total Deductions (Expenses) (Taxpayer)
1833	E97600		Farm Total Income (Receipts) (Accrual Method)
1834	T97600		Farm Total Income (Receipts) (Accrual Method) (Taxpayer)
1835	T97605		Farm Total Income (Receipts) (Taxpayer)
1836	E97610	+/-	Gross Income / (Loss), (Accrual Method)
1837	T97610	+/-	Gross Income / (Loss), (Accrual Method) (Taxpayer)
1838	E97640	+/-	Net Farm Profit / (Loss)
1839	E97660	+/-	Non-Deductible Schedule F Loss (+) / Suspended Loss Carryover (-)

** Note: The data type for the variable elements are numeric and the elements are identified by the "Key", which is the first 4 positions

The 5th position is the sign (+/-), followed by 11 numeric digits.