# TFORM = 0

<b>104</b>			tment of the Treasury—Internal Revenue . Individual Income Tax R		2005		LPD YR / M	-	DL ot write or	N staple in this space.	
	7		the year Jan. 1-Dec. 31, 2005, or other tax year be			i, ending		20		MB No. 1545-0074	-
Label			r first name and initial	Last na	me		·		-	ocial security num	_
(See	L L				FNMLN					S00	2
instructions on page 16.)	AB	lfa	joint return, spouse's first name and Initial	Last na					Spous	e's social security r	numb
Use the IRS	EL				SNMLN					<u> </u>	3
label.	н	Hor	ne address (number and street). If you have	a P.O. bo	x, see page 16.		Apt. no	D.		'ou must enter	
Otherwise, please print	ER		ADDRSS						А у	our SSN(s) above	e. 🖊
or type.	E	City	, town or post office, state, and ZIP code.	•••	-	ess, see	e page 16.		Checki	ng a box below wil	ll not
Presidential	<u> </u>			(ZIP COL	•		•		change	your tax or refund	
			neck here if you, or your spouse if filin	g jointly,	want \$3 to go	to the	is fund ELEC	T 1,2	<u> </u>	You 🛄 Spou	ise 1
	RS=1	1	Single		MARS=4 4		Head of house	nold (with	qualifying	g person). (See pag	je 17.
Filing Stat	<b>US</b> RS=2	2	Married filing jointly (even if only or	ne had inc	come)					t not your depender	
Check only		3	Married filing separately. Enter spo	use's SSI					-	S=6 SPOUSE NO	_
one box. M			and full name here.  MFN		MARS=5 5				h depen	dent child (see pag Boxes checked	<u> </u>
Evenetie	XFPT		Yourself. If someone can claim y			o not o	check box 6a		· · }	on 6a and 6b	N3
Exemption	ns	b	Spouse XFST			· ·	(3) Dependent's		J	No. of children on 6c who:	N
		С	Dependents:		<ol> <li>Dependent's al security numbe</li> </ol>		relationship to	child for c	hild tax	<ul> <li>lived with you</li> </ul>	
			(1) First name Last name		•		you	credit (see		<ul> <li>did not live with you due to divorce</li> </ul>	
If more than f	four			1	thru NMDEF			XTXCR		or separation	N8
dependents,			ILDREN AWAY FROM HOME RENTS		5 thru S034		N8 XOCAWH	XTXCR		(see page 20) Dependents on 6c	
page 19.							N9 XOPAR		24	not entered above	
			TAL DEPENDENTS		· · ·		N6	<u>N:</u>	24	Add numbers on	N2
			Total number of exemptions claimed		_		<u> </u>		- <u>†</u>	lines above ►	
Income		7	Wages, salaries, tips, etc. Attach For	.,		othr e	ernd inc E00	250 +/	7	E0020	
moonic		8a	Taxable interest. Attach Schedule B	•		   0h	E00400	· · ·	_8a	EUUSU	-
Attach Form		b	Tax-exempt interest. Do not include			8b	E00400	1	-	E00606	
W-2 here. Als attach Forms		9a	Ordinary dividends. Attach Schedule			 9b	E00650		9a		
W-2G and	-	b			· · · · ·	•	-			E00709	
1099-R if tax		10	Taxable refunds, credits, or offsets o			e taxe	es (see page 2	23)	10	E00800	+
was withheld	1.	11	Alimony received			 Can	gain distrib		11	E00900 +/-	-
		12	Business income or (loss). Attach Sc						12   13	E01000 +/-	+
		13	Capital gain or (loss). Attach Schedul		uired. If not r	equire	d, check here		14	E01200 +/-	-
If you did not get a W-2,		14	Other gains or (losses). Attach Form	4797 01300	· · · · · .	· ·	• • • •	• • •		E01200 4/2	-
see page 22.		15a		01500			le amount (see		15b	E01700	+
		16a					le amount (see		16b	E02000 +/-	
Enclose, but not attach, ar		17	Rental real estate, royalties, partnersh	•	•	ists, et	tc. Attach Sch	iedule E	<u>17</u> 18	E02000 +/-	
payment. Als		18	Farm income or (loss). Attach Sched	ule F	•••••	•••		• • •		E02300	
please use		19		02400			••••		19 20b	E02500	
Form 1040-V		20a					le amount (see		200	E02600 +/-	
		21 22	Other income. List type and amount Add the amounts in the far right column							E02650 +/-	
						23	E03220		a geometre	FEI exci E02700	
Adjusted		23	Educator expenses (see page 29)			20			Contraction of the local division of the loc	NOL E02540	
Gross	-	24	Certain business expenses of reservists,			24	E03700		·	gambling inc El	
Income		<b>.</b>	fee-basis government officials. Attach F			25	E03290		Concernant a		1
		25	Health savings account deduction. At			26	E03280	_	21	stock options E02	2605
		26	Moving expenses. Attach Form 3903			20	E03260				
· •		27	One-half of self-employment tax. Atta			28	E03300	_			
		28	Self-employed SEP, SIMPLE, and qu	•		29	E03270				
•		29	Self-employed health insurance dedu			30	E03400	-			
		30	Penalty on early withdrawal of saving	js	S023	31a	E03500				
		31a 1	Alimony paid b Recipient's SSN ►			312	E03150				
		32	IRA deduction (see page 31)			32	E03210		26 1	nousing ded E04	1000
		33	Student loan interest deduction (see			33	E03210			Archer MSA E036	
		34 07	Tuition and fees deduction (see page	•		34 35	E03230	_		ther adj E03900	500
		35	Domestic production activities deduction	n Attach	Form 8903	00	1 200240		00_0	unerauj E03900	
		36	Add lines 23 through 31a and 32 thro			<u> </u>			36	E02900	1

Form 1040 (2005)		AGEP PBI AGES SBI	Page <b>2</b>
	38	Amount from line 37 (adjusted gross income)	
Tax and	39a	Check ( Very word horn hefers January 2, 1941 Blind ) Total hores	
Credits	<b>3</b> 54	if $\int \Box c_{\text{provide weak hour holes hour holes } 2 1041 \Box Blind (checked b 20c)$	-
<u> </u>	L.		0
Standard Deduction	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here \$600 to \$600	0
for	40	Remized deductions (nom ochedule A) of your standard deduction (see for margin).	<u>n</u>
People who	41		
checked any	42	If the so is over \$109,475, or you provided housing to a person displaced by Humcare Ratina,	0
box on line 39a or 39b or		see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line bd	
who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- TXST 43 E0480	
claimed as a dependent,	44	Tax (see page 37). Check if any tax is from: a Form(s) 8814 b Form 4972 E05100 E057	`
see page 36.	45	Alternative minimum tax (see page 39). Attach Form 6251	
All others:	46	Add lines 44 and 45	00
Single or	47	Foreign tax credit. Attach Form 1116 if required	07700
Married filing	48	Credit for child and dependent care expenses. Attach Form 2441 48 E07180 54b F8859 T0	7950
separately, \$5,000	49	Credit for the elderly or the disabled. Attach Schedule R 49 E07200 55a F3800 E0	7400
Married filing	50	Education credits. Attach Form 8863	7600
jointly or	51	Retirement savings contributions credit. Attach Form 8880. 51 E07240 55c F8844 E0	7500
Qualifying	52	Hearement savings contributions credit. Attach form bood.	07900
widow(er), \$10,000		Child tax cledit (see page 4). Attach 1 official control to the control of the co	•
Head of	53		
household,	54		
\$7,300	55	Other credits. Check applicable box(es): a Form 3800	
	, 		0
	56	Add lines 47 through 55. These are your total credits	
	57		<u> </u>
Other	58		
Taxes	59	Social security and medicale tax on the motine not reported to employer. Attach form 4107	
iunou -	60	Additional tax on IRAS, other qualified retirement plans, etc. Attach form 3529 in required	
	61		
	62	Household employment taxes. Attach Schedule H	
	63	Add lines 57 through 62. This is your total tax 63 E09700 63 E10075 63 E10100 ► 63 E0920	0
Payments	64	Federal income tax withheld from Forms W-2 and 1099 64 E10700	
	65	2005 estimated tax payments and amount applied from 2004 return 65 E10900	· · ·
If you have a	_66a	Earned income credit (EIC) E59530 EICERR 66a E59660 E11000 E11060	
qualifying child, attach	b	Nontaxable combat pay election ► 66b E11055 E59525	
Schedule EIC.	67	Excess social security and tier 1 BRTA tax withheld (see page 59) 67 CT1200 70a F24	39 E11400
	68	Additional child tax credit. Attach Form 8812	36 E11300
	69	Amount paid with request for extension to file (see page 59) 69 E11100 70c F88	85 E11500
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 70	
	71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments	600
Dofund	72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid 72 E1190	0 (-)
Refund		Amount of line 72 you want refunded to you	0
Direct deposit? See page 59	► b		
and fill in 73b,			
73c, and 73d.	►.d		
Amoust	74	Amount of line 72 you want applied to your 2006 estimated tax ► 74 E12000 E1190 E1190 E1190 E1190	)0 (+)
Amount You Owe	75 76	Estimated tax penalty (see page 60)	
		by you want to allow another person to discuss this return with the IRS (see page 61)? Yes. Complete the for	ollowing. 🗌 No
Third Party			
Designee		esignee's AUTHCD Phone Personal identification ame ► no. ► ( ) number (PIN) ►	
 Sian	L le	index ponsition of portion. I declare that I have examined this ration and accompanying schedules and statements, and to the best of m	knowledge and
Sign	be	ellef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has a	ny knowledge.
Here	Yo	our signature Date Your occupation Daytime phone	number
Joint return? See page 17.		OCCPRI ( )	
Keep a copy	-	pouse's signature. If a joint return, both must sign. Date Spouse's occupation	
for your	р <sup>эр</sup>	pouse's signature. If a joint return, bour must sign. Date OCCSEC	
records.	,		l or PTIN
Paid	Pr	reparer's Check if	
Preparer's			
Use Only	Fi	irm's name (or EIN :	
	a	ddress, and ZIP code / Phone no < _ /	1040 (0000
		For the property of the FDWDDD	m 1040 (2005)

		•			
					• *
orm	Department of the TreasuryInternal Revenu	Je Service FLPD	YR/MO	DLN	
040A	U.S. Individual Income Ta		2005 IRS L	lse OnlyDo not writ	e or staple in this space.
	Your first name and initial	Last name			OMB No. 1545-0074
		FNM	LN ·	Your soc	ial security number
See page 18.) L A B			···		S002
E	If a joint retum, spouse's first name and initial	Last name	MLN	Spouse's	social security number S003
Jse the L RS label.			· · · · · · · · · · · · · · · · · · ·		
thenvise	Home address (number and street). If you have a P. ADDRSS	O. box, see page 18.			u <b>must</b> enter ur SSN(s) above.
please print E	City. town or post office. state, and ZIP code. If you	have a foreign address, see page	• 18.		
Presidential	CITYST	n21 (zip code	elect	= 1,2 change ye	a box below will not our tax or refund. n14 =
	Check here if you, or your spouse if find the spouse of	iling jointly, want \$3 to go	to this fund (see page		You CSpouse 1,2
iling MAR	S 1 Single MARS 6 = spo	use not filing MARS	4 Head of house	hold (with qualifying	person). (See page 19.)
mmy	S 2 Married filing jointly (even if on	•	If the qualifyin	g person is a child b	out not your dependent,
heck only MAR	S 3 🗌 Married filing separately. Enter	spouse's SSN above and		's name here. ►	
e box.	full name here. ► MF	NL MARS	5 🗌 Qualifying wid	ow(er) with depende	ent child (see page 19)
Exemptions	6a Vourself. If someone of	can claim you as a c	lependent, do no	ot check	Boxes checked on N3
	XFPT box 6a. b 🗌 Spouse XFST			Ì	6a and 6b
	c Dependents:		(3) Dependent's	(4) vif qualifying	No. of children on 6c who:
		(2) Dependent's social	relationship to	child for child tax credit (see	• lived with N7
more than six	(1) First name Last name	security number	you	page 21)	did not live
lependents,	CHILDREN AT HOME	NMDEP1 thru NMDEP1	N7 XOCAH	XTXCR 1	with you due to divorce or
ee page 21.	CHILDREN AWAY FROM HOME	S025 thru S034	N8 XOCAWH	thur	separation N8
	PARENTS		N9 XOPAR		(see page 22)
			N10 XOODEP		Dependents on 6c not
	TOTAL DEPENDENTS		N6	N24	entered above
	· · · · · · · · · · · · · · · · · · ·				Add numbers
1	d Total number of exemption	ns claimed.	хтот		on lines above ► N2
ncome					E00200
	7 Wages, salaries, tips, etc.	Attach Form(s) W-2	•	7	E00200
orm(s) W-2				· 🛓	E00300
nere. Also	8a Taxable interest. Attach S			<u>_8a_</u>	
attach	<b>b</b> Tax-exempt interest. Do 9a Ordinary dividends. Attach			9a	E00600
Form(s) 1099-R if tax	<ul> <li>9a Ordinary dividends. Attach</li> <li>b Qualified dividends (see particular)</li> </ul>		9b E0065		
was withheld.	<b>10</b> Capital gain distributions			<u> </u>	E01100
lf you did not	11a IRA		11b Taxable a		E01400
get a W-2. see page 24.	distributions. <u>11a</u>	E01300	(see page	25). 11b	E01400
-	12a Pensions and	E01500	12b Taxable a		E01700
Enclose, but do not attach. any	annuities. 12a	E01500	(see page	14 A A A A A A A A A A A A A A A A A A A	
	40	ation and Alastis Mar	other inc E0260		E02300
payment.	13 Unemployment compense	auon and Alaska Per	14b Taxable a		
payment.	14a Social security	E02400	(see page		E02500
payment.	benefits 14a		<u></u>		
payment.	benefits. 14a		is your total inco	<b>me.</b> 🕨 15	E02650
ayment.	benefits.         14a           15         Add lines 7 through 14b (fractional stress of the stress of	ar right column). This			
	<ul> <li>15 Add lines 7 through 14b (failed by 14b)</li> <li>16 Educator expenses (see pailed by 14b)</li> </ul>	bage 28).	16 E032		
Adjusted	<ul> <li>Add lines 7 through 14b (fa</li> <li>Educator expenses (see p</li> <li>IRA deduction (see page</li> </ul>	page 28). 28).	16 E032 17 E031	50	
Adjusted gross	<ul> <li>Add lines 7 through 14b (f.</li> <li>Educator expenses (see p</li> <li>IRA deduction (see page</li> <li>Student loan interest ded</li> </ul>	bage 28). 28). uction (see page 31)	16         E032           17         E031           18         E032	50 10	
Adjusted gross	<ul> <li>Add lines 7 through 14b (f.</li> <li>Educator expenses (see p</li> <li>IRA deduction (see page</li> <li>Student loan interest ded</li> <li>Tuition and fees deduction</li> </ul>	page 28). 28). uction (see page 31) on (see page 32).	16         E032           17         E031           18         E032           19         E032	50 10 30	E02900
Adjusted gross income	<ul> <li>Add lines 7 through 14b (f.</li> <li>Educator expenses (see p</li> <li>IRA deduction (see page</li> <li>Student loan interest ded</li> </ul>	page 28). 28). uction (see page 31) on (see page 32).	16         E032           17         E031           18         E032           19         E032	50 10	E02900
Adjusted gross	<ul> <li>Add lines 7 through 14b (f.</li> <li>Educator expenses (see p</li> <li>IRA deduction (see page</li> <li>Student loan interest ded</li> <li>Tuition and fees deduction</li> </ul>	bage 28). 28). uction (see page 31) on (see page 32). These are your <b>tota</b>	16         E032           17         E031           18         E032           19         E032           I adjustments.	50 10 30 20	E02900 E00100 +/-

Form 1040A	(2005)			Page	2
Tax,	22	Enter the amount from line 21 (adjusted gross income).	22	2	_
credits,		AGEP AGES PBI SBI			
and	23a	Check { You were born before January 2, 1941, Blind Total boxes			
		if:			
payments Standard	b	If you are married filing separately and your spouse itemizes deductions, see page 32 and check here MIDR > 23b		E04100	
Deduction for	24	Enter your standard deduction (see left margin). DSI	2	4 E04200	
<ul> <li>People who</li> </ul>	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0	25	5 E04500	<u> </u>
checked any	26	If line 22 is over \$109,475, or you provided housing to a person displaced by			— .
box on line 23a or 23b <b>or</b>		Hurricane Katrina, see page 33. Otherwise, multiply \$3,200 by the total number	ər		
who can be		of exemptions claimed on line 6d.	26	6 E04600	
claimed as a dependent,	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0			
see page 32.		This is your taxable income.	► <u>2</u>		
<ul> <li>All others:</li> </ul>	28_	Tax, including any alternative minimum tax (see page 34). E09600 TXS			
Single or	29	Credit for child and dependent care expenses.	. 1	E05100 E05800	
Married filing separately,		Attach Schedule 2. 29 E07180			
\$5,000	30	Credit for the elderly or the disabled. Attach			
Married filing		Schedule 3. 30 E07200			
jointly or Qualifying	<u>31 .</u>	Education credits. Attach Form 8863. 31 E07230			
widow(er),	32	Retirement savings contributions credit. Attach Form 8880. 32 E07240	<u> </u>		
\$10,000 Head of	33	Child tax credit (see page 38). Attach			
household,		Form 8901 if required.33E07220Adoption credit Attach Form 883934E07250			
\$7,300	34_			5 E07100	
·	<u>35</u>	Add lines 29 through 34. These are your total credits.         SSNERR           Subtract line 35 from line 28. If line 35 is more than line 28, enter -0         Source of the second sec	3	<b>J</b>	<b>—</b>
	36	Advance earned income credit payments from Form(s) W-2.	<u>3(</u> 3	= 10000	—
·	<u>37</u> 38	Advance earned income credit payments from Form(s) w-2.	► 3		—
		Federal income tax withheld from Forms W-2 and 1099. 39 E10700	<u> </u>	<u>,</u>	<u> </u>
	<u>39</u> 40	2005 estimated tax payments and amount			
If you have	40	applied from 2004 return. 40 E10900			
a qualifying	41a		60 E1	1060	
child, attach Schedule	<u>41a</u>	Nontaxable combat pay election. 41b E11055 E59525		excess FICA w/h E112	,
EIC.	42	Additional child tax credit. Attach Form 8812. 42 E11070		extension request E1110	<b>_</b>
	43	Add lines 39, 40, 41a, and 42. These are your total payments.	▶ 43		
Refund	44	If line 43 is more than line 38, subtract line 38 from line 43.		. *	<b>-</b>
Refund	•••	This is the amount you overpaid.	44	E11900 (-)	
Direct	45a	Amount of line 44 you want refunded to you.	▶ 4	5a E12100	
deposit? See page 53 and fill in	► b	Routing number ► c Type: Checking Savings D	IRDEP		
45b, 45c,	► d				
and 45d.	P u	number RAL			
	46	Amount of line 44 you want applied to your			
		<b>2006 estimated tax.</b> <u>46 E12000</u>		· · ·	
Amount	47	Amount you owe. Subtract line 43 from line 38. For details on how		E14000 (1)	
you owe		to pay, see page 54.	▶ 47	7 E11900 (+)	
	48	Estimated tax penalty (see page 54). 48 E12200			
Third party	,	Do you want to allow another person to discuss this return with the IRS (see page 55)? $\[$ ] Y	es. Cor	nplete the following.	No
designee			l identifi	cation	_
		no. F ( ) number			
Sign		Under penalties of perjury, I declare that I have examined this return and accompanying schedules and state showledge and belief, they are true, correct, and accurately list all amounts and sources of income I received c	ements, a luring the	and to the best of my tax year. Declaration	
here		of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.		Daytime phone number	
Joint return?		Your signature Date Your occupation OCCPRI			
See page 18. Keep a copy					
for your		Spouse's signature. If a joint return, both must sign. Date Spouse's occupation OCCSEC			
records.	7			Preparer's SSN or PTIN	
Paid		Preparer's PPREP Date Check if self-employed self-employed		ISPAIS SON ULTIN	_
		signature FFINEF self-employed	<u> </u>		
preparer s	-				
preparer's use only		Firm's name (or EIN cours if self-employed), Phone in Pho		<u> </u>	

form prep code FRMPRP

Form 1040A (2005)

Schedule 1 Form 1040A)	Department of the Treasury—Internal Revenue Service Interest and Ordinary Dividends for Form 1040A Filers (99) 2005		OMB No. 1545-0
Name(s) shown on For	n 1040A	Your	social security numb
Part I	Note. If you received a Form 1099-INT, Form 1099-OID, or substitute s brokerage firm, enter the firm's name and the total interest show	tateme	nt from a at form.
nterest See back of schedule and the nstructions or Form	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 back of schedule and list this interest first. Also, show that buyer's social security number and address.		Amount
1040A, ine 8a.)		1	
			· ·
. •			
· · · · ·			
		-	
	<ul> <li>2 Add the amounts on line 1.</li> <li>3 Excludable interest on series EE and I U.S. savings bonds issued</li> </ul>	_2	E21090
	<ul> <li>after 1989. Attach Form 8815.</li> <li>Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.</li> </ul>	3	E21100
Part II	<b>Note.</b> If you received a Form 1099-DIV or substitute statement from a enter the firm's name and the ordinary dividends shown on that	brokera	age firm,
Ordinary dividends	5 List name of payer.		Amount
(See back		5	
of schedule and the instructions			
for Form 1040A, line 9a.)			
	· · · · · · · · · · · · · · · · · · ·		
•			
	6 Add the amounts on line 5. Enter the total here and on Form 1040A, line 9a.	6	E21150

## Purpose of Schedule

Use Schedule 1 if any of the following apply.

• You had over \$1,500 of taxable interest (fill in Part I).

• You received interest from a seller-financed mortgage and the buyer used the property as a personal residence (fill in Part I).

• You are claiming the exclusion of interest from series EE or I U.S. savings bonds issued after 1989 (fill in Part I).

 You received interest as a nominee or a Form 1099-INT for tax-exempt interest (fill in Part I).

• You had over \$1,500 of ordinary dividends or you received ordinary dividends as a nominee (fill in Part II).



If you need more space to list your interest or ordinary dividends, attach separate statements. that are the same size as Schedule 1. Use the same format as lines 1 and 5, but show your

totals on Schedule 1. Be sure to put your name and social security number on the statements and attach them at the end of your return.

## Part I

Interest

## Line 1

Report on line 1 all of your taxable interest. Interest should be shown on your Forms 1099-INT, Forms 1099-OID, or substitute statements. Include interest from series EE and I U.S. savings bonds. List each payer's name and show the amount.

Seller-financed mortgages. If you sold your home or other property and the buyer used the property as a personal residence, list first any interest the buyer paid you on a mortgage or other form of seller financing. Be sure to show the buyer's name, address, and social security number (SSN). You must also let the buyer know your SSN. If you do not show the buyer's name, address, and SSN, or let the buyer know your SSN, you may have to pay a \$50 penalty.

Nominees. If you received a Form 1099-INT that includes interest you received as a nominee (that is, in your name, but the interest actually belongs to someone else), report the total on line 1. Do this even if you later distributed some or all of this income to others. Under your last entry on line 1, . put a subtotal of all interest listed on line 1. Below this subtotal, enter "Nominee Distribution" and show the total interest you received as a nominee. Subtract this amount from the subtotal and enter the result on line 2.



If you received interest as a nominee, you must give the actual owner a Form 1099-INT unless the owner is your spouse. You must also file a Form 1096 and a Form 1099-INT

with the IRS. For more details, see the General Instructions for Forms 1099, 1098, 5498, and W-2G and Instructions for Forms 1099-1NT and 1099-01D.

Tax-exempt interest. If you received a Form 1099-INT for tax-exempt interest, follow the rules earlier under Nominees to see how to report the interest on Schedule 1. But identify the amount to be subtracted as "Tax-Exempt Interest." Be sure to also include this tax-exempt interest on Form 1040A, line 8b.

## Line 3

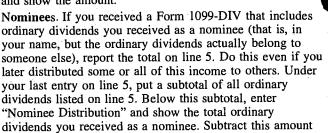
Did you cash series EE or I U.S. savings bonds in 2005 that were issued after 1989? If you did and you paid qualified higher education expenses in 2005 for yourself, your spouse, or your dependents, you may be able to exclude part or all of the interest on those bonds. See Form 8815 for details.

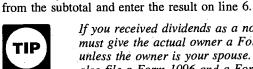
## Part II

## **Ordinary Dividends**

## Line 5

Report on line 5 all of your ordinary dividends. Ordinary dividends should be shown in box la of your Forms 1099-DIV or substitute statements. List each payer's name and show the amount.





If you received dividends as a nominee, you must give the actual owner a Form 1099-DIV unless the owner is your spouse. You must also file a Form 1096 and a Form 1099-DIV

with the IRS. For more details, see the General Instructions for Forms 1099, 1098, 5498, and W-2G and Instructions for Form 1099-DIV.

Form 1040A)	Chi	tment of the Treasury—Internal Re Id and Dependent ( Denses for Form 104	Care	99) 200	)5			OMB No. 154	5-0074
Name(s) shown on Form	1040A				•		Your social	l security number	
Before you beg • Dependent c		ou need to understand the senefits	e following term • Qualifying			on page 1 o		arate instruction	
Part I	<u>1</u>	(a) Care provider's name	(b) Address (num city, state,	ber, street, a and ZIP code		(c) Iden number (SS		(d) Amount p (see instructio	
Persons or organizations who provided the care		· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·			••• ••		E32700	
You <b>must</b> complete this part.		(If you need more space Did you receive dependent care bene		n of page No Yes	<b>→</b> (	Complete or Complete P		below. Ne back next.	• •
		Caution. If the care was must use Form 1040. S	ee Schedule H	and its ins	struction	s for detail	S.		
Part II	2	Information about your the instructions.	qualifying pers	o <b>n(s).</b> If yo	bu have i	more than	two quali	(c) Qualified exp	
Credit for child and dependent care expenses		<b>(a)</b> Qualifying p	erson's name Last			alifying perso security num		you incurred and in 2005 for the p listed in colum	d paid Derson
							S056	E32750	
		number of qualified	persons - F2441				S057	E32775	
	3	Add the amounts in col \$3,000 for one qualifyin If you completed Part II	g person or \$6,	000 for two	o or mor		3	E32800	
	_4	Enter your earned inco	me. See the ins	tructions.			4	E32880	
 	5	If married filing jointly, e spouse was a student o others, enter the amou	or was disabled,				5	E32890	
· · · · ·	6	Enter the smallest of li	ne 3, 4, or 5.				6	E33000	
	7	Enter the amount from	Form 1040A, lin	e 22.	7	· · · · · · · · · · · · · · · · · · ·		· ·	
	8	Enter on line 8 the deci amount on line 7. If line 7 is:		If line 7 is		· .			
		Over over am	cimal iount is	Over	But not over	Decima amoun		· .	
		\$0—15,000 15,000—17,000 17,000—19,000 19,000—21,000 21,000—23,000 23,000—25,000	.35 .34 .33 .32 .31 .30	\$29,000	33,000 35,000 37,000 39,000	.27 .26 .25 .24 .23 .22			
•		25,000—27,000 27,000—29,000	.29 .28	41,000— 43,000—	43,000 No limit	.21 .20	8	AG2441	
	9	Multiply line 6 by the d expenses in 2005, see	ecimal amount the instructions.	on line 8. I	t you pa	id 2004	9	current yr prior year -	
) • • •		Enter the amount from Credit for child and dep			r the sma	aller of line		total credit- E	33400
		or line 10 here and on For					11		.00400

Part III	12	Enter the total amount of dependent care benefits you received for 2005. This amount should be shown in box 10 of your Form(s)		1
)ependent are benefits		W-2. <b>Do not</b> include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12	E33420
•	13	Enter the amount forfeited or carried forward to 2006, if any. See the instructions.	13_	E33450
	14	Subtract line 13 from line 12.	<u>14</u>	
	15	Enter the total amount of <b>qualified expenses</b> incurred in 2005 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	you.		
· · ·		<ul> <li>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).</li> </ul>		
	•	<ul> <li>If married filing separately, see the instructions for the amount to enter.</li> </ul>		
•		All others, enter the amount from line 17. 18 E32890	<del>-</del> .	
	19	Enter the smallest of line 16, 17, or 18. 19	<u> </u>	e de la composition de La composition de la c
	20	<ul> <li>Excluded benefits. Enter here the smaller of the following:</li> <li>The amount from line 19, or</li> <li>\$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18).</li> </ul>	20	E32840
	21	<b>Taxable benefits.</b> 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.		· · · 1
	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, <b>stop.</b> You cannot take the credit. <b>Exception.</b> If you paid 2004 expenses in 2005, see the instructions for line 9.	24	
	25	Complete line 2 on the front of this schedule. <b>Do not</b> 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 <b>smaller</b> 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

Done

(Form 1040A)	Credit for the Elderly or for Form 1040A Filers	the Disabled (99) 2005 OMB No. 1545-0
Name(s) shown on For	m 1040A	Your social security numb
	<ul> <li>You were age 65 or olde</li> <li>But you must also meet of</li> </ul>	<ul> <li>his credit and reduce your tax if by the end of 2005:</li> <li>er or • You were under age 65, you retired on permaner and total disability, and you received taxa disability income.</li> <li>ther tests. See the separate instructions for Schedule 3.</li> <li>is can figure the credit for you. See the instructions.</li> </ul>
Part I	If your filing status is:	And by the end of 2005: Check only one box
Check the box for your filing status and age	Single, Head of household, or Qualifying widow(er)	FLGSTR  1 You were 65 or older
		<b>3</b> Both spouses were 65 or older
· · · · · · · · · · · · · · · · · · ·		<b>4</b> Both spouses were under 65, but only one spouse retired on permanent and total disability 4
	Married filing jointly	<ul> <li>5 Both spouses were under 65, and both retired on permanent and total disability.</li> <li>6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability.</li> <li>6 □</li> </ul>
		<ul> <li>7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability</li> </ul>
	Married filing	8 You were 65 or older and you lived apart from your spouse for all of 2005
	separately	<ul> <li>9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2005</li> </ul>
	Did you check	Yes► Skip Part II and complete Part III on the ba
	box 1, 3, 7, or 8?	— No — ► Complete Parts II and III.
Part II Statement of permanent and total disability Complete this part only if you checked box 2, 4, 5, 6,	or you filed or got line B on the stater 2 Due to your contine substantial gainful a • If you checked th • If you did not co	n's statement for this disability for 1983 or an earlier year, a statement for tax years after 1983 and your physician signed nent, <b>and</b> UISAB ued disabled condition, you were unable to engage in any activity in 2005, check this box is box, you do not have to get another statement for 2005. check this box, have your physician complete the statement tructions. You <b>must</b> keep the statement for your records.

For Paperwork Reduction Act Notice, see Form 1040A instructions.

Cat. No. 12064K

art III igure your	10	If you checked (in Part I):         Enter:           Box 1, 2, 4, or 7         \$5,000           Box 3, 5, or 6         \$7,500		
redit	<u>.</u> * •	Box 8 or 9	10	
		Did you check       Yes       You must complete line 11.         box 2, 4, 5, 6,       No       ► Enter the amount from line 10 on line 12 and go to line 13.		
	11	If you checked (in Part I):		
		• 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.		
•	n i l Shug	• Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.		
		For more details on what to include on line 11, see the instructions.	11	E28200
	12	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11; <b>all others,</b> 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 2005.		
	а	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		
· ·	С	Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> 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 <b>E28400</b>	, .	
	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		
	16	Subtract line 15 from line 14. If zero or less, enter -0 16 E28500		
	17	Enter one-half of line 16. 17 E28600	- 40	E28700
	18	Add lines 13c and 17.	18	
	19	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit. Otherwise, go to line 20.	19	E28800
	20	Multiply line 19 by 15% (.15).	20	
	21	Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.	21	· · ·
	22	Credit for the elderly or the disabled. Enter the smaller of line 20	22	E28900



Form		Department of the Treasury-			FLPD \	/R/MO		DL	.N	
1040EZ		Income Tax Ret Joint Filers With				5		·	OMB No.	1545-0074
Label	ſ	Your first name and initial		Last name	FNMLN			Your s	social security n	umber )02
See page 11.) Use the IRS	A B E	If a joint return, spouse's first nan	ne and initial	Last name	SNMLN	MARS	= 1 OR 2	Spouse	e's social securit S	y number 003
<b>abel.</b> Otherwise,	L H E	Home address (number and stree ADDRSS		P.O. box, see pag	e 11.		Apt. no.		ou <b>must</b> enter our SSN(s) abo	ve. 🔺
please print or type. Presidential	L R E	City, town or post office, state, an CITYST	nd ZIP code. If yo		address, see page 11	•			ing a box belov e your tax or re	
Election Campaign page 12)		Check here if you, or you	r spouse if a	a joint return,	want \$3 to go t		CT = 1, 2	Yo	N14 = 1, 2	Spouse
Income		1 Wages, salaries, and tip Attach your Form(s) W		ld be shown	in box 1 of your	Form(s) W-2	2.	•1	E00200	
Attach Form(s) W-2 here.	·	2 Taxable interest. If the			annot use Form		E00400	2	E00300	
Enclose, but do not attach any payment.	,	3 Unemployment competence (see page 13).	nsation and A	Alaska Perma	nent Fund divid	ends	E02600	) 3	E02300	
	_	<ul><li>4 Add lines 1, 2, and 3. '</li><li>5 If someone can claim y</li></ul>					E02650	4	E00100	
		box(es) below and enter You If someone cannot clai SI \$16,400 if married fil	the amount f Spouse im you (or ye ing jointly.	from the work our spouse if See back for	sheet on back. a joint return), explanation.	XFPT enter \$8,200	XFST N2,N3 XT	E	04100 + E046 E04500	500
		6 Subtract line 5 from lin	ne 4 It line			^				
		This is your taxable in	icome.		·		<b>•</b>	6	E04800	_
-	· .	This is your taxable in 7 Federal income tax wit	thheld from	box 2 of your	Form(s) W-2.	SSN		7	E10700	E11(
	·	This is your taxable in 7 Federal income tax wit 8a Earned income credit	thheld from thheld from the transformed states the transformation of transformationo		·	SSN	E59525			E110
	·	This is your taxable in 7 Federal income tax wit 8a Earned income credit b Nontaxable combat par	thheld from thheld from to the from the	box 2 of your E59530	Form(s) W-2. EICERR ES	<b>SSN</b> 59660	E59525	7 8a 9	E10700 E11000 E10600	
-	-	This is your taxable in 7 Federal income tax wit 8a Earned income credit b Nontaxable combat pa	thheld from 1 t (EIC). y election. hese are you on line 6 ab	box 2 of your E59530 Ir total paymove to find you	Form(s) W-2. EICERR ES 8b ents. F4868 pa our tax in the ta	SSN 59660 E11055 yment E1110 x table on pa	E59525	7 8a 9 0 10	E10700 E11000 E10600 E05100 E05 E08795 E092	800
and tax Refund Have it directly	  1	This is your taxable in 7 Federal income tax wit 8a Earned income credit b Nontaxable combat par 9 Add lines 7 and 8a. Th 0 Tax. Use the amount of	thheld from 1 t (EIC). y election. hese are you on line 6 ab Then, enter t	box 2 of your E59530 In total payment ove to find you the tax from t	Form(s) W-2. EICERR ES 8b ents. F4868 pa our tax in the ta he table on this	SSN 59660 E11055 yment E1110 x table on pa line. TXST	E59525	7 9 0 0 10 11a	E10700 E11000 E10600 E05100 E05	800 200
and tax Refund Have it directly deposited! See page 18 and fill in 11b, 11c,	- - 1	This is your taxable in         7       Federal income tax with         8a       Earned income credit         b       Nontaxable combat pay         9       Add lines 7 and 8a. The combat pay         9       Add lines 7 and 8a. The combat pay         0       Tax. Use the amount of the combat pay of the booklet.         1a       If line 9 is larger than         b       Routing number	thheld from 1 t (EIC). y election. hese are you on line 6 ab Then, enter t	box 2 of your E59530 In total payment ove to find you the tax from t	Form(s) W-2. EICERR ES 8b ents. F4868 pa our tax in the ta he table on this	SSN 59660 E11055 yment E1110 x table on pa line. TXST s is your refu	E59525	7 9 0 0 10 11a	E10700 E11000 E10600 E05100 E05 E08795 E092 2100	800 200
And tax Refund Have it directly deposited! See page 18 and fill in 11b, 11c, and 11d. Amount		This is your taxable in7Federal income tax with8aEarned income tax with8aEarned income creditbNontaxable combat pay9Add lines 7 and 8a. The9Add lines 7 and 8a. The0Tax. Use the amount of the booklet.1aIf line 9 is larger than	thheld from 1 t (EIC). y election. hese are you on line 6 ab Then, enter t line 10, sub	box 2 of your E59530 r total paymove to find your the tax from to tract line 10 for ract line 9 from	Form(s) W-2. EICERR ES 8b ents. F4868 pa our tax in the ta he table on this from line 9. Thi c Type: m line 10. This	SSN 59660 E11055 yment E1110 x table on pa line. T×ST s is your refu	E59525 00 ► ges E0575 md. ►	7 9 0 0 10 11a	E10700 E11000 E10600 E05100 E05 E08795 E092 2100	800 200
And tax Refund Have it directly deposited! See bage 18 and fill in 11b, 11c, and 11d. Amount you owe Third party		This is your taxable in         7       Federal income tax with         8a       Earned income credit         b       Nontaxable combat pay         9       Add lines 7 and 8a. The second se	the d from d t (EIC). y election. hese are you on line 6 ab Then, enter t line 10, sub her person to d HCD	box 2 of your E59530 ar total payme ove to find your the tax from to tract line 10 from n how to pay discuss this ro Pho no.	Form(s) W-2. EICERR ES 8b ents. F4868 pa our tax in the ta he table on this from line 9. Thi ↓ c Type: ↓ ↓ ↓ ↓ pm line 10. This , see page 19. eturn with the IR pne ▶ ( )	SSN 59660 E11055 yment E1110 x table on pa line. TXST s is your refu Checking is S (see page	E59525	7 8a 9 0 E1 11a DIRDEP • 12 • 12 • 5. Com	E10700 E11000 E05100 E05 E08795 E092 2100 E11900 (-) plete the follow	800 200 ) 
And tax Refund Have it directly deposited! See page 18 and fill in 11b, 11c, and 11d. Amount you owe Third party designee Sign here Joint return?		This is your taxable in         7       Federal income tax with         8a       Earned income credit         b       Nontaxable combat par         9       Add lines 7 and 8a. The         0       Tax. Use the amount of 24–32 of the booklet.         1a       If line 9 is larger than         b       Routing number         d       Account number         2       If line 10 is larger than the amount you owe.         Do you want to allow anothe         Designee's       AUT	the ld from l the ld from l t (EIC). y election. hese are you on line 6 ab Then, enter t line 10, sub line 10, sub line 9, subt For details of er person to of HCD	box 2 of your E59530 r total payme ove to find your the tax from to tract line 10 from n how to pay discuss this re- Pho- no. e examined this some l received of	Form(s) W-2. EICERR ES 8b ents. F4868 pa our tax in the ta he table on this from line 9. Thi ↓ c Type: ↓ ↓ ↓ om line 10. This , see page 19. eturn with the IR one ↓ ( ) s return, and to the furing the tax year.	SSN 59660 E11055 yment E1110 x table on pa line. T×ST s is your refu Checking is S (see page	E59525	7 8a 9 0 10 E1 11a DIRDEP 12 es. Com entificatio N) ellief, it is than the	E10700 E11000 E05100 E05 E08795 E092 2100 E11900 (-) E11900 (+) plete the follow	800 200 ) ving. [] I
and tax Refund Have it directly deposited! See page 18 and fill in 11b, 11c, and 11d. Amount you owe Third party designee Sign here Joint return? See page 11. Keep a copy for your		This is your taxable in 7 Federal income tax with 8a Earned income credit b Nontaxable combat par 9 Add lines 7 and 8a. Th 0 Tax. Use the amount of 24–32 of the booklet. 1a If line 9 is larger than b Routing number d Account number 2 If line 10 is larger than the amount you owe. Do you want to allow another besignee's AUT ame ►	theld from I theld from I t (EIC). y election. hese are you on line 6 ab Then, enter t line 10, sub line 10, sub for details of er person to of HCD	box 2 of your E59530 r total payment ove to find year the tax from to tract line 10 from now to pay discuss this re- no. e examined this bone I received on the tax from to pay	Form(s) W-2. EICERR ES 8b ents. F4868 pa our tax in the ta he table on this from line 9. Thi C Type: C	SSN 59660 E11055 yment E1110 x table on pa line. T×ST s is your refu Checking is S (see page best of my kn Declaration of occupation	E59525	7 8a 9 0 10 E1 11a DIRDEP 12 es. Com entificatio N) veilief, it is than the	E10700 E11000 E110600 E05100 E05 E08795 E092 2100 E11900 (-) plete the follow plete the fo	800 200 ) //ing. [] 1 ind ad number
Payments and tax Refund Have it directly deposited! See page 18 and fill in 11b, 11c, and 11d. Amount you owe Third party designee Sign here Joint return? See page 11. Keep a copy for your records. Paid preparer's		This is your taxable im 7 Federal income tax with 8a Earned income credit b Nontaxable combat par 9 Add lines 7 and 8a. Th 0 Tax. Use the amount of 24–32 of the booklet. 1a If line 9 is larger than b Routing number d Account number 2 If line 10 is larger than the amount you owe. Do you want to allow another Designee's AUT name ► Under penalties of perjury, I decicutately lists all amounts and so on all information of which the pro- Your signature	theld from I theld from I t (EIC). y election. hese are you on line 6 ab Then, enter t line 10, sub line 10, sub for details of er person to of HCD	box 2 of your E59530 r total payment ove to find year the tax from to tract line 10 from now to pay discuss this re- no. e examined this bone I received on the tax from to pay	Form(s) W-2. EICERR ES 8b ents. F4868 pa our tax in the ta he table on this from line 9. Thi C Type: C	SSN 59660 E11055 yment E1110 x table on pa line. TXST s is your refu Checking Checking is S (see page best of my kn Declaration of occupation OCCPR ise's occupatio OCCSE	E59525	7 8a 9 0 10 E1 11a DIRDEP 12 es. Com entification N velief, it is than the	E10700 E11000 E10600 E05100 E05 E08795 E092 2100 E11900 (-) E11900 (+) plete the follow on s true, correct, ar taxpayer) is base	200 ) //ing. []   ind ad

	• You do not claim any dependents. For information on dependents, use TeleT (see page 6).	ax topic 354
	• Your taxable income (line 6) is less than \$100,000.	
· ·	<ul> <li>You do not claim any adjustments to income. For information on adjustment TeleTax topics 451-458 (see page 6).</li> </ul>	s to income, use
	• The only tax credit you can claim is the earned income credit. For informatic TeleTax topics 601-608 and 610 (see page 6).	on on credits, use
	• You had only wages, salaries, tips, taxable scholarship or fellowship grants, a compensation, or Alaska Permanent Fund dividends, and your taxable interes \$1,500. But if you earned tips, including allocated tips, that are not included of your Form W-2, you may not be able to use Form 1040EZ (see page 12). to use Form 1040EZ for a child who received Alaska Permanent Fund dividends.	at was not over in box 5 and box 7 If you are planning
	• 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 municipal bonds, see the booklet before filling in the form. Also, see the booklet Form 1099-INT showing federal income tax withheld or if federal income tax your unemployment compensation or Alaska Permanent Fund dividends.	et if you received a
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 your employer. You must also report all your taxable interest, including interest savings and loans, credit unions, etc., even if you do not get a Form 1099-INT	t from banks,
Worksheet for dependents	Use this worksheet to figure the amount to enter on line 5 if someone can clair spouse if married filing jointly) as a dependent, even if that person chooses not out if someone can claim you as a dependent, use TeleTax topic 354 (see page	to do so. To find
who checked one or both boxes on line 5	<ul> <li>A. Amount, if any, from line 1 on front</li> <li>B. Is line A more than \$550?</li> <li>□ Yes. Add \$250 to line A. Enter the total.</li> <li>□ No. Enter \$800.</li> <li>C. If single, enter \$5,000; if married filing jointly, enter \$10,000</li> <li>D. Enter the smaller of line B or line C here. This is your standard deduction</li> </ul>	A B C D
(keep a copy for your records)	E. Exemption amount.	- -
<b>,</b>	• If single, enter -0	
	• If married filing jointly and you checked—	E
. •	both boxes on line 5, enter -0	
	only one box on line 5, enter \$3,200.	
•		. <b>F</b>
	If you did not check any boxes on line 5, enter on line 5 the amount shown you.	below that applies to
	• Single, enter \$8,200. This is the total of your standard deduction (\$5,000) and (\$3,200).	your exemption
	• Married filing jointly, enter \$16,400. This is the total of your standard deduc	

SCHEDULES	5 A&I	B Schedule A—Itemized Dec	luctions	OMB No. 1545-0074
(Form 1040)		(Schedule B is on back)		
Department of the Tre Internal Revenue Serv		99) Attach to Form 1040. See Instructions for Se	chedules A&B (Form 1040).	Attachment Sequence No. 07
Name(s) shown on	Form	1040		Your social security number
		· · · · · · · · · · · · · · · · · · ·		
Medical		<b>Caution.</b> Do not include expenses reimbursed or paid by others.	1 E17500	
and Dental	1	Medical and dental expenses (see page A-2)		
Expenses	2 3	Multiply line 2 by 7.5% (.075).	3 E17750	E47000
Expended	4	Subtract line 3 from line 1. If line 3 is more than line 1, en	ter -0	4 E17000
Taxes You	5	State and local (check only one box): STATETX	E E18400	
Paid		a 🗌 Income taxes, or E18425	5 210400	
(See		b 🗌 General sales taxes (see page A-3) 5 E18450	6 E18500	
page A-2.)	6	Real estate taxes (see page A-5)	<u>6</u> <u>E18500</u> 7 E18800	
	7	Personal property taxes	and the second sec	
•	8	Other taxes. List type and amount	8 E18900	
	9	Add lines 5 through 8	<u> </u>	9 E18300
		Home mortgage interest and points reported to you on Form 1098	10 E19400	The second se
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098. If paid		
	11	to the person from whom you bought the home, see page A-6		
(See page A-5.)		and show that person's name, identifying no., and address		
,, , , , , , , , , , , , , , , , ,			E10500	
Note.		· · · · · · · · · · · · · · · · · · ·	11 E19500	
Personal	12	Points not reported to you on Form 1098. See page A-6	E10520	
intere <b>s</b> t i <b>s</b> not		for special rules	12 E19530	
deductible.	13	Investment interest. Attach Form 4952 if required. (See	40 E19570	
	4.4	page A-6.)	13 219570	14 E19200
	14			
Gifts to Charity	15a	Total gifts by cash or check. If you made any gift of \$250 or more, see page A-7	15a E19800	
-	Ь	Gifts by cash or check after August		
lf you made a gift and got a	D.	27 2005 that you elect to treat as		
benefit for it,		qualified contributions (see page A-7) [15b] E19850		
see page A-7.	16	Other than by cash or check. If any gift of \$250 or more,	E20100	
		see page A-7. You must attach Form 8283 if over \$500	16 E20100	· ·
	17	Carryover from prior year	17 E20200	18 E19700
<del></del>	18	Add lines 15a, 16, and 17 CGDED	<u> </u>	18 219700
Casualty and Theft Losses	10	Casualty or theft loss(es). Attach Form 4684. (See page A	-8)	19 E20500
Job Expenses	20	Unreimbursed employee expenses—job travel, union		
and Certain Miscellaneous		dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-8.) ►	20 E20550	
Deductions	21	Tax preparation fees.	21 E20600	
(See	22	Other expenses—investment, safe deposit box, etc. List		
page A-8.)	<u></u>	type and amount ►	Food	
			22 E20950	
	23	Add lines 20 through 22	23 E20400	
	24	Enter amount from Form 1040, line 38 24	25 E20750	
	25	Multiply line 24 by 2% (.02)	20	26 E20800
04har	26	Subtract line 25 from line 23. If line 25 is more than line 3		20 220000
Other Miscellaneous	27	Other-from list on page A-9. List type and amount <b>&gt;</b> .		
Deductions		E20900, E21000, E21010	· · · · · · · · · · · · · · · · · · ·	27 E21020
	28	Is Form 1040, line 38, over \$145,950 (over \$72,975 if ma	rried filing separately)?	
Total Itemized	20	$\square$ No. Your deduction is not limited. Add the amounts in		
Deductions		for lines 4 through 27. Also, enter this amount on	Form 1040, line 40. 👌 🕨	28 E04470
E210		Yes. Your deduction may be limited. See page A-9 for th	e amount to enter.	
IE	29	If you elect to itemize deductions even though they are less than your standa		

# For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2005

Schedules A&B (Form 1040) 2005

OMB No. 1545-0074 Page 2

Name(s) shown on F	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	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 ▶	Amount
See page B-1 and the instructions for Form 1040, line 8a.)		
Note. If you eceived a Form 099-INT, Form	······································	
099-OID, or substitute statement from a brokerage firm, ist the firm's name as the		
payer and enter the total interest shown on that form.		2 E21090 3 E21100
	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.	4 Amount
Part <b>II</b> Ordinary Dividends	5 List name of payer ►	
(See page B-1 and the instructions for Form 1040, line 9a.)	· · · · · · · · · · · · · · · · · · ·	
Note. If you received a Form	······································	5
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.	6 E21150
Part III Foreign	You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary divide a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, 7a At any time during 2005, did you have an interest in or a signature or other authority	o, a foreign trust.
Accounts and Trusts	account in a foreign country, such as a bank account, securities account, or other fir See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.	inancial account?
(See page B-2.)	<ul> <li>b If "Yes," enter the name of the foreign country ► BCNTRY</li> <li>8 During 2005, did you receive a distribution from, or were you the grantor of, or foreign trust? If "Yes," you may have to file Form 3520. See page B-2 SCHBFT</li> </ul>	

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule B (Form 1040) 2005

(For	IEDULE C m 1040) ment of the Treasury		rtnerships, joint v	(Sole P entures	<b>s From Business</b> roprietorship) , etc., must file Form 1065 or 1065 See Instructions for Schedule C (Fo		040)	OMB No. 154	5
	of proprietor	Attach to	orm 1040 or 104	1. 🕨 :	See Instructions for Schedule C (P			y number (SSN)	0.00
Name	SXPRC1	SX	VRF1	FIR	ST SCHEDULE C				
A	Principal business or prof CMSCH1		ng product or serv DPEXP1	ice (see	page C-2 of the instructions) DOMC1	ΒE	nter code	from pages C-8, NAIC1	9, & 10 
C	Business name. If no sep. LLC1	arate business	name, leave blank	κ.		D E	mployer I	D number (EIN), EINC1	if any
E	Business address (includi City, town or post office,	ing suite or roo state, and ZIP	om no.) ► code	· .					
F G H	Did you "materially particl If you started or acquired	(1) Cash ipate" in the o this business	(2) Accru ceration of this bus during 2005, chec	siness d	(3) ☐ Other (specify) ► ACME uring 2005? If "No," see page C-3 fo FRS	limit	on losse	es 🗌 Yes	
Pa						_	_		-
1	Gross receipts or sales. C employee" box on that fo	aution. If this i orm was check	ncome was reporte ed, see page C-3	ed to you and che	on Form W-2 and the "Statutory ck here STATM1 ►			91020	_
2						• —		91030	
3	Subtract line 2 from line					•		91040 +/-	_
4	Cost of goods sold (from	line 42 on pag	ge 2)	• -		·	<u>4 E</u>	91050	
		- 4 from line (			•		5 E	91060 +/-	
5 6	Gross profit. Subtract lin Other income, including f	Federal and st	ate gasoline or fue	l tax cre	dit or refund (see page C-3)	: [	6 E	91080 +/-	
7	Gross income. Add lines						7 E	91010 +/-	
<u> </u>	rt II Expenses. En	ter expenses	s for business u	se of y	our home only on line 30.				
8	Advertising		E91110		18 Office expense	Ŀ	18 E9	1280	
.0	Car and truck expenses				19 Pension and profit-sharing plans		19 E	91290	
Ň	page C-3).		E91140		20 Rent or lease (see page C-5):			4000	
10	Commissions and fees	10	E91160		a Vehicles, machinery, and equipment	· –		91300	_
11	Contract labor (see page	C-4) 11	E91165		<b>b</b> Other business property.	· -		91310	
12	Depletion	12	E91170		21 Repairs and maintenance .	• F		91320	_
13	Depreciation and section	n 179			22 Supplies (not included in Part III)	- F		91325	
	expense deduction	(not			23 Taxes and licenses		23 ES	91330	-
	included in Part III) page C-4)	(see 13	E91190		24 Travel, meals, and entertainmer		2 <u>4a</u> E	91340	_
14	Employee benefit pro	grams	E01200		b Deductible meals and			4055	
	(other than on line 1	19) <b>14</b>	E91200	-   ·	entertainment (see page C-5	, L		1355	_
15	Insurance (other than he	alth) . <b>15</b>	E91210		<b>25</b> Utilities	· F		13 <u>60</u> 1370	- <del> </del>
16	Interest:	10-	E91240		26 Wages (less employment credits)	· F	20 10	/10/10	
а	Mortgage (paid to banks, o		E91250		27 Other expenses (from line 48		27 E9	91430	
b	Other	<u>16b</u>	E91230		page 2)				
17	services	17	E91260						
28	Total expenses before e	expenses for b	usiness use of hor	me. Add	lines 8 through 27 in columns	▶	<u>28 E</u>	91100	-
	Tentative profit (loss). Su	ubtract line 28	from line 7	•		. L	29 E	91435 +/-	
29 30	Expenses for business u			 829 .		. L	30 E	91438	
30 31	Net profit or (loss). Sub			•					Ì
		orm 1040, line	12, and also on S	chedule ine 3.	SE, line 2 (statutory employees,		31	91440 +/-	_
	<ul> <li>If a loss, you must go</li> </ul>				loss (+)/suspended loss carryover (-)	J -	E91640	) +/-	
32	If you have a loss, check	k the box that enter the loss	describes your inv on Form 1040, lin	vestment ne 12, a	in this activity (see page C-6). nd also on Schedule SE, line 2	}		All investment i Some investme	

For Paperwork Reduction Act Notice, see page C-7 of the instructions.

Schedule C (Form 1040) 2005

chedu	ule C (Form 1040) 2005 FIRS	ST SCHEDULE	•					- Pa	ige <b>2</b>
Part		d (see page C-6	5)						
١	Method(s) used to value closing inventory: <b>a</b> Was there any change in determ	INVLC1		cost or market			er (attach expla	anation)	
	"Yes," attach explanation					ventory	Yes	•	No
	nventory at beginning of year. If	different from last y	ear's closing invente	ory, attach explana	tion	35	E91450		
ł	Purchases less cost of items with	drawn for personal	use	•••••	••••	36	E91460		
• (	Cost of labor. Do not include any	amounts paid to yo	ourself	•••••		37	E91470		
I	Materials and supplies					38	E91480		
(	Other costs	· · · · · · · ·		• • • • •	· · · ·	39	E91490		
. 7	Add lines 35 through 39			• • • • • •	• • •	40	504500		
	Inventory at end of year					41	E91500		
: (	Cost of goods sold. Subtract lin	e 41 from line 40. E	nter the result here	and on page 1, lin	e4	42			
	C-4 to find out if yo	ou must file Forr	n 4562.					•	
,	When did you place your vehicle	in service for busin	ess purposes? (mor	nth, day, year) 🕨	. <i>.</i>		• • •		
	When did you place your vehicle Of the total number of miles you								
. 1	•	drove your vehicle o	luring 2005, enter th	ne number of miles	s you used yo	our vehic	cle for:		
8	Of the total number of miles you	drove your vehicle d	luring 2005, enter th	ne number of miles	you used yo	our vehic	c <b>ie</b> for:		No
8	Of the total number of miles you Business	drove your vehicle c b Commuting other vehicle availab	luring 2005, enter th (see instructions) le for personal use	ne number of miles	you used yo	bur vehid	cle for:		
8	Of the total number of miles you Business Do you (or your spouse) have and	drove your vehicle d b Commuting other vehicle availab rsonal use during of	luring 2005, enter th (see instructions) le for personal use f-duty hours?	ne number of miles	you used yo c Oth	er	cle for: Ves		No
a i	Of the total number of miles you Business Do you (or your spouse) have and Was your vehicle available for pe Do you have evidence to support If "Yes," is the evidence written?	drove your vehicle d b Commuting other vehicle availab rsonal use during of t your deduction?	luring 2005, enter th (see instructions) le for personal use f-duty hours?	ne number of miles	you used yo c Oth  	bur vehia er 	cle for: Yes Yes Yes Yes Yes		No No
a a b	Of the total number of miles you Business Do you (or your spouse) have and Was your vehicle available for pe Do you have evidence to support	drove your vehicle d b Commuting other vehicle availab rsonal use during of t your deduction?	luring 2005, enter th (see instructions) le for personal use f-duty hours?	ne number of miles	you used yo c Oth  	bur vehia er 	cle for: Yes Yes Yes Yes Yes		No No No
a i	Of the total number of miles you Business Do you (or your spouse) have and Was your vehicle available for pe Do you have evidence to support If "Yes," is the evidence written?	drove your vehicle d b Commuting other vehicle availab rsonal use during of t your deduction?	luring 2005, enter th (see instructions) le for personal use f-duty hours?	ne number of miles	you used yo c Oth  	bur vehia er 	cle for: Yes Yes Yes Yes Yes		No No No
a b	Of the total number of miles you Business Do you (or your spouse) have and Was your vehicle available for pe Do you have evidence to support If "Yes," is the evidence written?	drove your vehicle d b Commuting other vehicle availab rsonal use during of t your deduction?	luring 2005, enter th (see instructions) le for personal use f-duty hours?	ne number of miles	you used yo c Oth  	bur vehia er 	cle for: Yes Yes Yes Yes Yes		No No No
a i	Of the total number of miles you Business Do you (or your spouse) have and Was your vehicle available for pe Do you have evidence to support If "Yes," is the evidence written?	drove your vehicle d b Commuting other vehicle availab rsonal use during of your deduction? <u>st below busine</u>	luring 2005, enter th (see instructions) le for personal use f-duty hours?	ne number of miles	you used yo c Oth  	bur vehia er 	cle for: Yes Yes Yes Yes Yes		No No No
a b	Of the total number of miles you Business Do you (or your spouse) have and Was your vehicle available for pe Do you have evidence to support If "Yes," is the evidence written?	drove your vehicle d b Commuting other vehicle availab rsonal use during of your deduction? <u>st below busine</u>	luring 2005, enter th (see instructions) le for personal use if-duty hours? <u>SS expenses no</u>	ne number of miles	you used yo c Oth  	bur vehia er 	cle for: Yes Yes Yes Yes Yes		No No No
a i	Of the total number of miles you Business Do you (or your spouse) have and Was your vehicle available for pe Do you have evidence to support If "Yes," is the evidence written? IV Other Expenses. Li	drove your vehicle d b Commuting other vehicle availab rsonal use during of your deduction? <u>st below busine</u>	luring 2005, enter th (see instructions) le for personal use f-duty hours? <u>ss expenses no</u>	ne number of miles	you used yo c Oth  	bur vehia er 	cle for: Yes Yes Yes Yes Yes		No No No
a i	Of the total number of miles you Business Do you (or your spouse) have and Was your vehicle available for pe Do you have evidence to support If "Yes," is the evidence written? <b>t V</b> Other Expenses. Li	drove your vehicle d b Commuting other vehicle availab rsonal use during of t your deduction? <u>st below busine</u>	luring 2005, enter th (see instructions) le for personal use ff-duty hours? <u>SS expenses no</u>	ne number of miles	you used yo c Oth  	bur vehia er 	cle for: Yes Yes Yes Yes Yes		No No No
ab	Of the total number of miles you Business Do you (or your spouse) have and Was your vehicle available for pe Do you have evidence to support If "Yes," is the evidence written? <b>t V</b> Other Expenses. Li	drove your vehicle d b Commuting other vehicle availab rsonal use during of a your deduction? <u>st below busine</u>	luring 2005, enter th (see instructions) le for personal use ff-duty hours? <u>SS expenses no</u>	ne number of miles	you used yo c Oth  	bur vehia er 	cle for: Yes Yes Yes Yes Yes		No No No
a i j	Of the total number of miles you Business Do you (or your spouse) have and Was your vehicle available for pe Do you have evidence to support If "Yes," is the evidence written? V Other Expenses. Li	drove your vehicle d b Commuting other vehicle availab rsonal use during of a your deduction? <u>st below busine</u>	luring 2005, enter th (see instructions) le for personal use ff-duty hours? <u>ss expenses no</u>	ne number of miles	you used yo c Oth  	bur vehia er 	cle for: Yes Yes Yes Yes Yes		No No No
a   ;	Of the total number of miles you Business Do you (or your spouse) have and Was your vehicle available for pe Do you have evidence to support If "Yes," is the evidence written? V Other Expenses. Li	drove your vehicle d b Commuting other vehicle availab rsonal use during of t your deduction? <u>st below busine</u>	luring 2005, enter th (see instructions) le for personal use ff-duty hours? <u>ss expenses no</u>	ne number of miles	you used yo c Oth  	bur vehia er 	cle for: Yes Yes Yes Yes Yes		No No No

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							I OMB No. 15	45-0074
	IEDULE C m 1040)		Profit o		s From Business		201	15
		, 🕨 Pa	artnerships, joint v	entures	, etc., must file Form 1065 or 1065	в.		
	ment of the Treasury Revenue Service (99)				See Instructions for Schedule C (F		). Attachmen Sequence	No. <b>09</b>
Name	of proprietor SXPRC2	S	KVRF2	SEC	OND SCHEDULE C	Social se	ecurity number (SSN	)
A	Principal business or profession CMSCH2	on, incluc	ling product or serv	vice (see	page C-2 of the instructions) DOMC2	B Enter	code from pages C-I	8, 9, & 10 
С	Business name. If no separate	busines	s name, leave blan	k		D Empl	oyer ID number (EIN) EINC2	), if any
E	Business address (including s City, town or post office, state	uite or ro and Zi	oom no.) ► P code				· · · · · ·	
F		Cash		ual —	(3) 🗌 Other (specify) 🕨 ACME	C2	MP	RTC2
G H	Did you "materially participate	" in the 🤇	operation of this bu	siness d	uring 2005? If "No," see page C-3 fo	r limit on		
Par	t I Income						· .	
1	Gross receipts or sales. Cautio	on. If this	income was reporte	ed to you	on Form W-2 and the "Statutory ck here STATM2	]   1	E92020	
2							E92030	
2						3	E92040 +/-	
4	Cost of goods sold (from line					. 4	E92050	
5	Gross profit. Subtract line 4					. 5	E92060 +/-	
6	Other income, including Fede					. 6	E92080 +/-	
7	Gross income. Add lines 5 a				ann hanna amhr an line 20	▶ 7	E92010 +/-	
Pat	rt II Expenses. Enter e			ise or y	our home only on line 30.	10	E92280	1
8	Advertising	8	E92110	_}	18 Office expense	18	E92290	· .
9	Car and truck expenses (se		E92140		19 Pension and profit-sharing plans			
	page C-3).		E92160		20 Rent or lease (see page C-5): a Vehicles, machinery, and equipment		E92300	· .
10	Commissions and fees . Contract labor (see page C-4)	11	E92165		b Other business property.	20b	E92310	
11 12	Depletion	12	E92170		21 Repairs and maintenance	21	E92320	
	Depreciation and section 17				22 Supplies (not included in Part III)	22	E92325	
13	expense deduction (no	1			23 Taxes and licenses	. 23	E92330	
•	included in Part III) (se page C-4)		E92190		24 Travel, meals, and entertainmen	t: 24a	E92340	
14	Employee benefit program (other than on line 19).	is 14	E92200		<b>b</b> Deductible meals and entertainment (see page C-5	) 24b	E92355	
15	Insurance (other than health)		E92210		25 Utilities	25	E92360	
16	Interest:				26 Wages (less employment credits)	26	E92370	
ja	Mortgage (paid to banks, etc.)	. 16a	E92240	_	27 Other expenses (from line 48 of		500400	
b	Other	<u>16b</u>	E92250		page 2)	27	E92430	
17	Legal and professional services	. 17	E92260					
28	Total expenses before expe	nses for	business use of hor	me. Add	lines 8 through 27 in columns	28	E92100	_
29	Tentative profit (loss). Subtra	t line 28	from line 7			29	E92435 +/-	
30	Expenses for business use o			829		30	E92438	
31	Net profit or (loss). Subtract					<b>,</b>		
	• If a profit, enter on Form 1 see page C-6). Estates and t				SE, line 2 (statutory employees,	31	E92440 +/-	
	<ul> <li>If a loss, you must go to li</li> </ul>				loss (+)/suspended loss carryover (-)	J E9:	2640 +/-	
32	If you have a loss, check the	box that			in this activity (see page C-6).	1		
		the loss ge C-6).	on Form 1040, lin Estates and trusts,	ne 12, a enter or	nd also on Schedule SE, line 2 n Form 1041, line 3. ARSKC2	1 .	All investment	
J—	• IT you checked 32b, you m	ust atta		1055 []]	ay be infined.		at risk.	

For Paperwork Reduction Act Notice, see page C-7 of the instructions.

Schedule C (Form 1040) 2005

Sche	dule C (Form 1040) 2005 SECOND SCHEDULE				-
Par	t III Cost of Goods Sold (see page C-6)	,			
3	Method(s) used to INVLC2	<b></b>			
			ther (attach expl	anation)	
•	Was there any change in determining quantities, costs, or valuations between opening and closing in "Yes," attach explanation	ventor	y?.lf ⊡ Yes		No
			E92450		
5	Inventory at beginning of year. If different from last year's closing inventory, attach explanation $\ .$	35	E92430		
6	Purchases less cost of items withdrawn for personal use	36	E92460		
			500470		
7	Cost of labor. Do not include any amounts paid to yourself	37	E92470		
-		38	E92480		
3	Materials and supplies			· ·	
9	Other costs	39	E92490		
_		40			
0	Add lines 35 through 39	40			
1	Inventory at end of year	41	E92500		
_					1.1
2 Pat	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 <b>Information on Your Vehicle.</b> Complete this part <b>only</b> if you are claimin	42	r or truck e	vnense	s 00
2	line 9 and are not required to file Form 4562 for this business. See the ins				
	C-4 to find out if you must file Form 4562.		•		
	When did you place your vehicle in service for business purposes? (month, day, year) >/	- /			
3					
		•	· ·		
	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used yo	•	· ·	·	
		our vel	nicle for:	•••••	
4 8	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used yo Business b Commuting (see instructions) c Oth	er	nicle for:		
4 8	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used yo	er	nicle for:		No
3 4 5 6	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used yo Business b Commuting (see instructions) c Oth	er	nicle for:		No No
4 5 6	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you         Business       b       Commuting (see instructions)       c       Oth         Do you (or your spouse) have another vehicle available for personal use?       .       .       .         Was your vehicle available for personal use during off-duty hours?       .       .       .	er	nicle for: Yes Yes		No
1 a 5	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you Business	er	nicle for: 🗌 Yes 🗌 Yes		• • • • •
a 5 7a	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you         Business       b       Commuting (see instructions)       c       Oth         Do you (or your spouse) have another vehicle available for personal use?       .       .       .         Was your vehicle available for personal use during off-duty hours?       .       .       .         Do you have evidence to support your deduction?       .       .       .       .	er	nicle for: Yes Yes Yes Yes Yes		No
1 a 5 7a	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you         Business       b       Commuting (see instructions)       c       Othen         Do you (or your spouse) have another vehicle available for personal use?       .       .       .         Was your vehicle available for personal use during off-duty hours?       .       .       .         Do you have evidence to support your deduction?       .       .       .	er	nicle for: Yes Yes Yes Yes Yes		No
a 5 7a	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you         Business       b       Commuting (see instructions)       c       Oth         Do you (or your spouse) have another vehicle available for personal use?       .       .       .         Was your vehicle available for personal use during off-duty hours?       .       .       .         Do you have evidence to support your deduction?       .       .       .       .	er	nicle for: Yes Yes Yes Yes Yes		No
a	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you         Business       b       Commuting (see instructions)       c       Oth         Do you (or your spouse) have another vehicle available for personal use?       .       .       .         Was your vehicle available for personal use during off-duty hours?       .       .       .         Do you have evidence to support your deduction?       .       .       .       .	er	nicle for: Yes Yes Yes Yes Yes		No
a	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you         Business       b       Commuting (see instructions)       c       Oth         Do you (or your spouse) have another vehicle available for personal use?       .       .       .         Was your vehicle available for personal use during off-duty hours?       .       .       .         Do you have evidence to support your deduction?       .       .       .       .	er	nicle for: Yes Yes Yes Yes Yes		No
a	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you         Business       b       Commuting (see instructions)       c       Oth         Do you (or your spouse) have another vehicle available for personal use?       .       .       .         Was your vehicle available for personal use during off-duty hours?       .       .       .         Do you have evidence to support your deduction?       .       .       .       .	er	nicle for: Yes Yes Yes Yes Yes		No
a	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you         Business       b       Commuting (see instructions)       c       Oth         Do you (or your spouse) have another vehicle available for personal use?       .       .       .         Was your vehicle available for personal use during off-duty hours?       .       .       .         Do you have evidence to support your deduction?       .       .       .       .	er	nicle for: Yes Yes Yes Yes Yes		No
a	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you         Business       b       Commuting (see instructions)       c       Oth         Do you (or your spouse) have another vehicle available for personal use?       .       .       .         Was your vehicle available for personal use during off-duty hours?       .       .       .         Do you have evidence to support your deduction?       .       .       .       .	er	nicle for: Yes Yes Yes Yes Yes		No
a	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you         Business       b       Commuting (see instructions)       c       Oth         Do you (or your spouse) have another vehicle available for personal use?       .       .       .         Was your vehicle available for personal use during off-duty hours?       .       .       .         Do you have evidence to support your deduction?       .       .       .       .	er	nicle for: Yes Yes Yes Yes Yes		No
a	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you         Business       b       Commuting (see instructions)       c       Oth         Do you (or your spouse) have another vehicle available for personal use?       .       .       .         Was your vehicle available for personal use during off-duty hours?       .       .       .         Do you have evidence to support your deduction?       .       .       .       .	er	nicle for: Yes Yes Yes Yes Yes		No
a 5 7a	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you         Business       b       Commuting (see instructions)       c       Oth         Do you (or your spouse) have another vehicle available for personal use?       .       .       .         Was your vehicle available for personal use during off-duty hours?       .       .       .         Do you have evidence to support your deduction?       .       .       .       .	er	nicle for: Yes Yes Yes Yes Yes		No
1 a 5 7a	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you         Business       b       Commuting (see instructions)       c       Oth         Do you (or your spouse) have another vehicle available for personal use?       .       .       .         Was your vehicle available for personal use during off-duty hours?       .       .       .         Do you have evidence to support your deduction?       .       .       .       .	er	nicle for: Yes Yes Yes Yes Yes		No
1 a 5 7 a	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you         Business       b       Commuting (see instructions)       c       Oth         Do you (or your spouse) have another vehicle available for personal use?       .       .       .         Was your vehicle available for personal use during off-duty hours?       .       .       .         Do you have evidence to support your deduction?       .       .       .       .	er	nicle for: Yes Yes Yes Yes Yes		No
1 a 5 7 a	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you         Business       b       Commuting (see instructions)       c       Oth         Do you (or your spouse) have another vehicle available for personal use?       .       .       .         Was your vehicle available for personal use during off-duty hours?       .       .       .         Do you have evidence to support your deduction?       .       .       .       .	er	nicle for: Yes Yes Yes Yes Yes		No
4 5 6 7a	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you         Business       b       Commuting (see instructions)       c       Oth         Do you (or your spouse) have another vehicle available for personal use?       .       .       .         Was your vehicle available for personal use during off-duty hours?       .       .       .         Do you have evidence to support your deduction?       .       .       .       .	er	nicle for: Yes Yes Yes Yes Yes		No
4 5 6 7a	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you         Business       b       Commuting (see instructions)       c       Oth         Do you (or your spouse) have another vehicle available for personal use?       .       .       .         Was your vehicle available for personal use during off-duty hours?       .       .       .         Do you have evidence to support your deduction?       .       .       .       .	er	nicle for: Yes Yes Yes Yes Yes		No
1 a 5 7a	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used you         Business       b       Commuting (see instructions)       c       Oth         Do you (or your spouse) have another vehicle available for personal use?       .       .       .         Was your vehicle available for personal use during off-duty hours?       .       .       .         Do you have evidence to support your deduction?       .       .       .       .	er	nicle for: Yes Yes Yes Yes Yes		No

	IEDULE C m 1040)	► P:	(\$	Sole P	<b>s From Business</b> roprietorship) , etc., must file Form 1065 or 1065	-B.		омв No. 15 200	)5
	ment of the Treasury				See Instructions for Schedule C (F		1040)	Attachment	No. <b>09</b>
	I Revenue Service (99) Att							curity number (SSN)	
Name	SXPRC3	s	(VRF3	THI	RD SCHEDULE C				
<u>Α</u>	Principal business or profession	incluc	ling product or service			в	Enter	code from pages C-8	9. 8. 10
•	CMSCH3	, moluc	DPEXP3	5 (300	DOMC3			NAIC3	
	Business name. If no separate t	usines	s name, leave blank.	•		D	Emplo	yer ID number (EIN)	, if any
	LLC3						1 :	EINC3	
						_			
	City, town or post office, state,	e or ro and <b>7</b>	ornino.) ► Picode						
					(3) Other (specify) ACME	СЗ	· · ·	MP	RTC3
-	Accounting method: (1)	Cash	(2) 🗌 Accrual				nit on l		•
à	Did you "materially participate"	in the (	operation of this busin	iess a	uring 2005? If "No," see page C-3 fo	TC3			▶ □ '
1	If you started or acquired this b	usiness	s during 2005, check	liere	<u> </u>		•	<u> </u>	
Pa	rt I Income						. 1	·	<u> </u>
1	Gross receipts or sales. Caution	. If this	income was reported	to you	on Form W-2 and the "Statutory	٦Ì		E93020	
-	employee" box on that form wa	s chec	ked, see page C-3 ar	d che	ckhere STATM3 🕨 L	<b>_</b>	.1		—
2	· · ·						2	E93030	_
3	Subtract line 2 from line 1						3	E93040 +/-	_
4				-			4	E93050	_
				•				E93060 +/-	
5	Gross profit Subtract line 4 fro	m line	3				5		
5 6	Other income, including Federa	l and s	tate gasoline or fuel to	ax cre	dit or refund (see page C-3)		6	E93080 +/-	
,	Other moothe, mondaring rodord	, une e			, ,	·			
7	Gross income Add lines 5 and	16			<u> </u>		7	E93010 +/-	ŀ
	til Expenses Enter ex	nense	s for business use	<u></u> a of v	our home only on line 30.				
		8	E93110			•	18	E93280	
B	Advertising	P			<b>18</b> Office expense	_	19	E93290	
9	Car and truck expenses (see		E93140		19 Pension and profit-sharing plan		13		
	page C-3)	9			20 Rent or lease (see page C-5):			E93300	
0	Commissions and fees	10	E93160		a Vehicles, machinery, and equipment	•	20a	E93310	
1	Contract labor (see page C-4)	11	E93165		<b>b</b> Other business property	•	20b		
2	Depletion	12	E93170	ļ	21 Repairs and maintenance .	• .	21	E93320	
~	Depreciation and section 179				22 Supplies (not included in Part III)	•	22	E93325	
3	expense deduction (not				23 Taxes and licenses		23	E93330	
	included in Part III) (see	1 .			24 Travel, meals, and entertainment	nt:			
	page C-4)	13	E93190	1	a Travel		24a_	E93340	
					b Deductible meals and		· ·		
4	Employee benefit programs (other than on line 19).	14	E93200	1 ·	entertainment (see page C-	5) <sup>.</sup>	24b	E93355	· _
r		15	E93210	1	<b>25</b> Utilities	'	25	E93360	
5	Insurance (other than health) .				26 Wages (less employment credits)	•	26	E93370	
6	Interest:	16a	E93240		1				
a		16b	E93250		27 Other expenses (from line 48		27	E93430	
b		100		1	page 2)	•			
7	Legal and professional	47	E93260	1					
_	services	17		· · ·			28	E93100	100000000000000000000000000000000000000
8	Total expenses before expense	es for	business use of home	e. Add	lines 8 through 27 in columns	-	20		
	•		-	•			- 20	E93435 +/-	
9	Tentative profit (loss). Subtract			• •		•	29	E93438	
30	Expenses for business use of	our ho	me. Attach Form 882	9.		•	-30	293430	
81	Net profit or (loss). Subtract l					`			.
	• If a profit, enter on Form 10	40, line	e 12, and also on Sch		SE, line 2 (statutory employees,	l	1	E93440 +/-	
	see page C-6). Estates and tru					1	31		•
	<ul> <li>If a loss, you must go to line</li> </ul>				loss (+)/suspended loss carryover (-)	J	E93	8640 +/-	
32					in this activity (see page C-6).	٦			
12					nd also on Schedule SE, line 2		32a	All investment	is at r
	• II you checked 32a, enter t	.C.6)	Estates and trusts, er	nter or	n Form 1041, line 3. ARSKC3	1		Some investm	
	istatutory employees see page								
	<ul> <li>If you checked 32b, you mu</li> </ul>					)		at risk.	

Sch	edule C (Form 1040) 2005	THIRD SCHEDULE				,		P:
_		ds Sold (see page C-6)	)			• • •	-	
33	Method(s) used to	INVLC3			·			
34	value closing inventory: Was there any change in	a └┘ Cost ⊢determining quantities, cos	<b>b</b> Lower of ts. or valuations be	1 St.		Other (attacl	h explanati	oņ)
							Yes	
35	Inventory at beginning of	year. If different from last ye	ar's closing invento	ory, attach explana	tion	35 E934	50	
36	Purchases less cost of ite	ems withdrawn for personal	use			36 E934	460	
37		ude any amounts paid to yo				37 E934	170	
				•••••		38 E934	480	
38	Materials and supplies		••••	•••••		F03	490	<u>,</u> ,
39	Other costs	•••••	• • • • • .	••••••	· · ·  -	39	· .	
40	Add lines 35 through 39	••••••		•••••	· · ·  -	40 E03	500	-
41	Inventory at end of year	•••••	• • • • • • •	• • • • • •	· · ·  -	41 E93		
42		otract line 41 from line 40. Er				42		
			•					
44 a	e e e e e e	les you drove your vehicle du			•		, 	
•	Business		(see instructions)	······	<b>c</b> Other	·····	Yes	· ·
a	Business Do you (or your spouse) i	<b>b</b> Commuting	(see instructions) le for personal use?	······	<b>c</b> Other	🗆		
a 45 46	Business Do you (or your spouse) h Was your vehicle availabl	<b>b</b> Commuting nave another vehicle availabl	(see instructions) le for personal use? f-duty hours?	······	<b>c</b> Other	🗆	Yes Yes	
a 45 46 47a	Business Do you (or your spouse) h Was your vehicle availabl Do you have evidence to	<b>b</b> Commuting have another vehicle availabl e for personal use during off support your deduction?	(see instructions) le for personal use? f-duty hours?	· · · · · · · · ·	<b>c</b> Other	· · · · □	Yes Yes Yes	
a 45 46 47a 	Business Do you (or your spouse) h Was your vehicle availabl Do you have evidence to If "Yes," is the evidence y	<b>b</b> Commuting have another vehicle availabl e for personal use during off	(see instructions) le for personal use? f-duty hours?	· · · · · · · · ·	c Other	· · · · □	Yes Yes	
a 45 46 47a 	Business Do you (or your spouse) h Was your vehicle availabl Do you have evidence to If "Yes," is the evidence y	<b>b</b> Commuting nave another vehicle availabl e for personal use during off support your deduction? written?	(see instructions) le for personal use? f-duty hours?	· · · · · · · · ·	c Other	· · · · □	Yes Yes Yes	
a 45 46 47a 	Business Do you (or your spouse) h Was your vehicle availabl Do you have evidence to If "Yes," is the evidence y	<b>b</b> Commuting nave another vehicle availabl e for personal use during off support your deduction? written?	(see instructions) le for personal use? f-duty hours?	· · · · · · · · ·	c Other	· · · · □	Yes Yes Yes	
45 46 47a	Business Do you (or your spouse) h Was your vehicle availabl Do you have evidence to If "Yes," is the evidence y	<b>b</b> Commuting nave another vehicle availabl e for personal use during off support your deduction? written?	(see instructions) le for personal use? f-duty hours?	· · · · · · · · ·	c Other	· · · · □	Yes Yes Yes	
45 46 47a b	Business Do you (or your spouse) h Was your vehicle availabl Do you have evidence to If "Yes," is the evidence y	<b>b</b> Commuting nave another vehicle available e for personal use during off support your deduction? written? ses. List below busines	(see instructions) le for personal use? f-duty hours? <u>SS expenses no</u>	,	c Other	· · · · □	Yes Yes Yes	
45 46 47a	Business Do you (or your spouse) h Was your vehicle availabl Do you have evidence to If "Yes," is the evidence y	<b>b</b> Commuting nave another vehicle available e for personal use during off support your deduction? written? ses. List below busines	(see instructions) le for personal use? f-duty hours?	,	c Other	· · · · □	Yes Yes Yes	
45 46 47a	Business Do you (or your spouse) I Was your vehicle availabl Do you have evidence to If "Yes," is the evidence v If "Yes," is the evidence v If <b>Other Expense</b>	<b>b</b> Commuting nave another vehicle available e for personal use during off support your deduction? written? ses. List below busines	(see instructions) le for personal use? f-duty hours? SS expenses no		c Other	· · · · □	Yes Yes Yes	
45 46 47a	Business Do you (or your spouse) I Was your vehicle availabl Do you have evidence to If "Yes," is the evidence v If "Yes," is the evidence v If <b>Other Expense</b>	<b>b</b> Commuting nave another vehicle availabl e for personal use during off support your deduction? <u>written?</u> ses. List below busines	(see instructions) le for personal use? f-duty hours? SS expenses no		c Other	· · · · □	Yes Yes Yes	
a 45 46 47a 	Business Do you (or your spouse) I Was your vehicle availabl Do you have evidence to If "Yes," is the evidence v If "Yes," is the evidence v If <b>Other Expense</b>	<b>b</b> Commuting nave another vehicle availabl e for personal use during off support your deduction? <u>written?</u> ses. List below busines	(see instructions) le for personal use? f-duty hours? SS expenses no		c Other	· · · · □	Yes Yes Yes	
a 45 46 47a 	Business Do you (or your spouse) I Was your vehicle availabl Do you have evidence to If "Yes," is the evidence v If "Yes," is the evidence v If <b>Other Expense</b>	<b>b</b> Commuting nave another vehicle availabl e for personal use during off support your deduction? <u>written?</u> ses. List below busines	(see instructions) le for personal use? f-duty hours? SS expenses no		c Other	· · · · □	Yes Yes Yes	
a 45 46 47a 	Business Do you (or your spouse) I Was your vehicle availabl Do you have evidence to If "Yes," is the evidence v If "Yes," is the evidence v If <b>Other Expense</b>	<b>b</b> Commuting nave another vehicle availabl e for personal use during off support your deduction? <u>written?</u> ses. List below busines	(see instructions) le for personal use? f-duty hours? SS expenses no		c Other	· · · · □	Yes Yes Yes	
a 45 46 47a 	Business Do you (or your spouse) I Was your vehicle availabl Do you have evidence to If "Yes," is the evidence v If "Yes," is the evidence v If <b>Other Expense</b>	<b>b</b> Commuting nave another vehicle availabl e for personal use during off support your deduction? <u>written?</u> ses. List below busines	(see instructions) le for personal use? f-duty hours? SS expenses no		c Other	· · · · □	Yes Yes Yes	
a 45 46 47a 	Business Do you (or your spouse) I Was your vehicle availabl Do you have evidence to If "Yes," is the evidence v If "Yes," is the evidence v If <b>Other Expense</b>	<b>b</b> Commuting nave another vehicle availabl e for personal use during off support your deduction? <u>written?</u> ses. List below busines	(see instructions) le for personal use? f-duty hours? SS expenses no		c Other	· · · · □	Yes Yes Yes	
a 45 46 47a 	Business Do you (or your spouse) I Was your vehicle availabl Do you have evidence to If "Yes," is the evidence v If "Yes," is the evidence v If <b>Other Expense</b>	<b>b</b> Commuting nave another vehicle availabl e for personal use during off support your deduction? <u>written?</u> ses. List below busines	(see instructions) le for personal use? f-duty hours? SS expenses no		c Other	· · · · □	Yes Yes Yes	
45 46 47a	Business Do you (or your spouse) I Was your vehicle availabl Do you have evidence to If "Yes," is the evidence v If <b>Other Expens</b>	<b>b</b> Commuting nave another vehicle availabl e for personal use during off support your deduction? <u>written?</u> ses. List below busines	(see instructions) le for personal use? f-duty hours? <u>SS expenses no</u>		c Other	· · · · □	Yes Yes Yes	

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(For	HEDULE C m 1040) ment of the Treasury			(S artnerships, joint ven	olė Pro tures, e	From Business prietorship) tc., must file Form 1065 or			OMB No. 1 20 Attachmet	05
Interna	I Revenue Service (99)	► Atta	ach to	Form 1040 or 1041.	► Se	e Instructions for Schedule				
Name	of proprietor SEXPF	20	67	(VRFY CO		D SCHEDULE C		Social se	cunty number (SSI	N)
							——	D	1 1	0.0.40
Α	Principal business or COMS		includ	ing product or service DEPEXP	e (see p	age C-2 of the instructions) DOMC		B Enter	code from pages C ► NAIC	-8, 9, & 10
C	Business name. If no LLC	separate b	usines	s name, leave blank.				D Emplo	over ID number (EIN	I), if any
E	Business address (in City, town or post of	cluding suite fice, state, a	e or ro and Zil	om no.) ► P code						
F	Accounting method:	(1)	Cash	(2) 🗌 Accrual	(3)	Other (specify)			MP	ARTC
G	Did you "materially p	articipate" i	n the c		ess dur	ng 2005? If "No," see page	C-3 for I	imit on I	losses 🗌 Yes	s 🗌 No
Ĥ	If you started or acqu	uired this bu	isiness	during 2005, check h	nere .	<u> </u>	FIRST	<u>. o</u>	<u></u> .	
Par	rt Income									
1	Gross receipts or sale	es. Caution.	If this	income was reported t	o you o	n Form W-2 and the "Statuto		1	E90020	
						here STATEM		2	E90030	_
2	Returns and allowand							3	E90040 +/-	
3	Subtract line 2 from								E90040 +/- E90050	
4	Cost of goods sold (	from line 42	on pa	ıge 2)	•••		• • •	4	L30030	
			· · ·			· · · · · · · · · · · · · · · · · · ·	•		E90060 +/-	
5						· · · · · · · ·		-5 6	E90080 +/-	-
6	Other income, includ	ing Federal	and s	tate gasoline or fuel ta	x credi	or refund (see page C-3)				
_	<b>A</b>	Rose C.	<u> </u>				⊾	7	E90010 +/-	
7		lines 5 and	<u><u> </u></u>			r homo <b>only</b> on line 30	🖻	1 (		
Pai	rt II Expenses.	Enter exp				ur home <b>only</b> on line 30				
8	Advertising		8	E90110		18 Office expense		18	E90280 E90290	
9	Car and truck expe	nses (see	_	E90140		19 Pension and profit-sharin	• •	19	E90290	
L.	page C-3)		9			20 Rent or lease (see page			E90300	
10	Commissions and fe	es	10	E90160		a Vehicles, machinery, and equ	ipment.	20a	E90310	
11	Contract labor (see p	age C-4)	11	E90165		b Other business property		20b	E90310	
12	Depletion		12	E90170		21 Repairs and maintenand			E90325	
13	Depreciation and se	ection 179				22 Supplies (not included in Pa			E90325	
•	expense deducti					23 Taxes and licenses		23	E90330	
	included in Part	III) (see		E90190		24 Travel, meals, and enterta			E90340	
	page C-4)		_13	Ea01a0		<b>a</b> Travel		24a	230340	_ {
14	Employee benefit	programs		E90200		b Deductible meals and			F00255	
	(other than on lir	ne 19)	14		-	entertainment (see pag	je C-5)	24b	E90355	
15	Insurance (other that	n health)	15	E90210		25 Utilities		25	E90360 E90370	
16	Interest:	4		E90240	-	26 Wages (less employment c		Į.	290370	
а	Mortgage (paid to bar	nks, etc.)	16a			27 Other expenses (from lin	ne 48 <mark>on</mark>	27	E90430	
b		• • • •	_16b_	E90250		page 2)	• • •	21		
17	Legal and profession			E90260						
	services		17		<u> </u>			28	E90100	
28	Total expenses bef	ore expense	es for l	ousiness use of home.	. Add lir	nes 8 through 27 in columns	· · <b>▶</b>	. 20	230100	
				· · ·			· •	20	E90435 +/-	
29	Tentative profit (loss	•					• •	29 30	E90438	
30	•			me. Attach Form 882	9		• •			
31	Net profit or (loss).						1		ł	
				e 12, and also on Sch ter on Form 1041, line		E, line 2 (statutory employe	es,   }	31	E90440 +/-	
	• If a loss, you mus	t go to line	32.	nondeduc	tible lo	ss (+)/suspended loss carryo	ver (-) J	E90	)640 +/-	
32	If you have a loss, c If you checked 3	heck the bo 2a, enter th	ox that e loss		12, and	this activity (see page C-6) also on Schedule SE, line orm 1041, line 3. ATR	2	32a 32b	All investmen	
				ch Form 6198. Your lo				020	at risk.	

For Paperwork Reduction Act Notice, see page C-7 of the instructions.

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Schedule C orm 10

Scheo	dule C (Form 1040) 2005 COMBINED SCHEDULE			Page <b>2</b>
-	t III Cost of Goods Sold (see page C-6)		·	
33	Method(s) used to INVALC value closing inventory: a Cost b Lower of cost or market c	🗌 otr	ner (attach explan	ation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing in "Yes," attach explanation		•	🗌 No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	E90450	
36	Purchases less cost of items withdrawn for personal use	36	E90460	
37	Cost of labor. Do not include any amounts paid to yourself	37	E90470	
38	Materials and supplies	38	E90480	· · · · · ·
39	Other costs	39	E90490	I
10	Add lines 35 through 39	40	×	
41	Inventory at end of year	41	E90500	
12	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4			
3 4	When did you place your vehicle in service for business purposes? (month, day, year) >			
a	Business       b       Commuting (see instructions)       c       Oth         Do you (or your spouse) have another vehicle available for personal use?       .       .       .			
15	Was your vehicle available for personal use during off-duty hours?			
6	Do you have evidence to support your deduction?	• • •	. 🗌 Yes	
17a				
b Pat	If "Yes," is the evidence written?	<u></u> or line	<u>.                                     </u>	
			· · · · · ·	
• • • •			· •	
• • • •			 	
• • • •				
				<b>`</b> \
48	Total other expenses. Enter here and on page 1, line 27	48		

SCHEDULE C-EZ Form 1040)		Net Profit (Sole I ships, joint ventures ch to Form 1040 or	Proprietorship s, etc., must fi	) le Form 106			A	2000 ttachment equence No	5 . 09A	<u> </u>
lame of proprietor						Social s	security	number (S	SN)	
Part I General Ir	nformation FIR	ST SCHEDULE C	- EZ CEZ1		<b></b>			• •		
You May Use Schedule C-EZ nstead of Schedule C Only If You:	less.	vear. INVLC1 et loss from your siness as either a	CMEC1 And	You:		equired t tion and ness. Sec dule C, li nd out if educt ex use of y ave prior activity lo	to file F Amorti: e the in ine 13, you mu penses your hou	orm 4562, zation, for structions on page ust file. for me. nallowed		
A Principal business o	r profession, including	product or service		<u></u>		B Ent		rom pages C AIC1	-8, 9, &	10
C Business name. If n	o separate business n LL(				· · · · · · · · · · · · · · · · · · ·	D Em	ployer I EINC	D number ( 1	EIN), ii	any
E Business address (in	ncluding suite or room	no.). Address not re	equired if same	as on Form	1040, page 1.	,				
City, town or post o	fier state and 7ID a					· ·				
	nice. Slale. and ZIF C	oue								
	mce, state, and ZIP c	oue								
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Part II Figure Yo 1 Gross receipts. O employee" box or		ne was reported to cked, see <b>Statuto</b> i	ry Employee:	<b>s</b> in the inst	e "Statutory ructions for			91010 9 <b>1020</b>	1	E91040
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## Schedule C-EZ (Form 1040) 2005

# Instructions

You can use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship or you were a statutory employee 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-8 through C-10 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. Enter on lines **b** through **g** the type and amount of expenses not included on line **a**.

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

## Line 5b

Generally, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or vice versa), enter your commuting miles only for the period you drove your vehicle for business. For information on certain travel that is considered a business expense rather than commuting, see the instructions for Form 2106.

**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 Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is approved under OMB control number 1545-1973 and is shown below.

Recordkeeping										. 45 min.
Learning about the law										
or the form							. •			. 4 min.
Preparing the form.	•						:			. 35 min.
Copying, assembling,										
and sending the form to	) th	ie i	RS	;.				۰.		. 20 min.
If you have comments	col	nce	erni	ng	the	a a	ccu	rac	у с	of these
time estimates or sugges										
we would be happy to he	ar	fro	m y	you	. S	ee	the	) in	stri	uctions for
the tax return with which	thi	s fo	orm	ı is	file	ed.				

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

			• .		
а	Deductible business meals and entertainment (see page C-5)	а			
b	· · · · · · · · · · · · · · · · · · ·	b			
с	· · · · · · · · · · · · · · · · · · ·	с			
		d			
u		е		_	•
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g		g		(	
h	Total. Add lines a through g. Enter here and on line 2	h			

Schedule C-EZ (Form 1040) 2005







# SCHEDULE D (Form 1040)

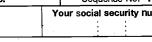
# **Capital Gains and Losses**

► Attach to Form 1040. ► See Instructions for Schedule D (Form 1040).

OMB No. 1545-0074

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

► Use Schedule D-1 to list additional transactions for lines 1 and 8.



# 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)	s (f) Gain or (loss) Subtract (e) from (	d)
1							
			<u> </u>				
2	Enter your short-term totals, if any, line 2.	, from Schedu	ule D-1, 2			E21600 +/-	
3	Total short-term sales price amount column (d)	s. Add lines 1	and 2 in	E21550+/-			
4	Short-term gain from Form 6252 and s	short-term gain	or (loss) from	Forms 4684, 6781	, and 8824 <b>4</b>	E21620+/-	
5	Net short-term gain or (loss) from Schedule(s) K-1	partnerships,	S corporation	s, estates, and	trusts from 5	E21775+/-	<u> </u>
6	Short-term capital loss carryover. En Carryover Worksheet on page D-6 o	ter the amoun	t, if any, from	line 8 of your Ca	apital Loss	( E21800	)
	Net short-term capital gain or (loss					E22250+/-	E22260
7							·
Par	t II Long-Term Capital Gains a						
•	(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)	(see page D-6 of the instructions)	sis (f) Gain or (los Subtract (e) from	s) (d)
8							
	· ·						·
						_	
						· · · · · · · · · · · · · · · · · · ·	
							<u> </u>
9	Enter your long-term totals, if any line 9					E22300+/-	
10	Total long-term sales price amount column (d)	ts. Add lines 8	and 9 in	E22270+/-			
11	Gain from Form 4797, Part I; long-ter (loss) from Forms 4684, 6781, and 88	m gain from F	orms 2439 and	d 6252; and long-	term gain or	1 E22320+/-	
12	Net long-term gain or (loss) from Schedule(s) K-1	partnerships,	S corporation	ns, estates, and	trusts from	2 E22365+/-	
10	Capital gain distributions. See page I					3 E22370	
13 14	Long-term capital loss carryover. En	ter the amoun	t, if any, from	line 13 of your C	apital Loss	4 ( E22390	Ň
15	Carryover Worksheet on page D-6 Net long-term capital gain or (los	of the instructies <b>s).</b> Combine lir	ons nes 8 through	14 in column (f).	Then go to	E23250+/-	E2330
	Part III on the back					5	=======================================

Schedule D (Form 1040) 2005

Pa	rt III Summary		
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	16 E23650+/-	
17	Are lines 15 and 16 <b>both</b> gains? <b>E23660+/-</b> <b>Yes.</b> Go to line 18. <b>No.</b> Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-7 of the instructions	18 E24518	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-8 of the instructions	19 E24515	-
20	<ul> <li>Are lines 18 and 19 both zero or blank?</li> <li>Yes. Complete Form 1040 through line 43, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040. Do not complete lines 21 and 22 below.</li> </ul>		
	<ul> <li>No. Complete Form 1040 through line 43, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions. Do not complete lines 21 and 22 below.</li> </ul>		
21	<ul> <li>If line 16 is a loss, enter here and on Form 1040, line 13, the smaller of:</li> <li>The loss on line 16 or</li> <li>(\$3,000), or if married filing separately, (\$1,500)</li> </ul>	21 (	)
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	<ul> <li>Do you have qualified dividends on Form 1040, line 9b?</li> <li>Yes. Complete Form 1040 through line 43, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040.</li> <li>No. Complete the rest of Form 1040.</li> </ul>		

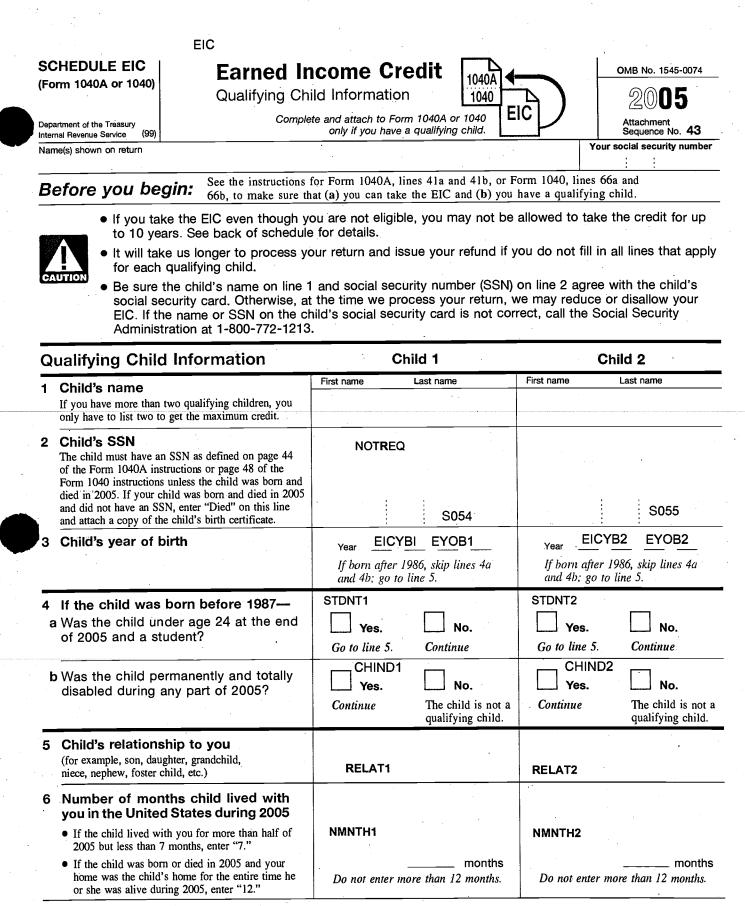
Schedule D (Form 1040) 2005

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Denar	tment of the Treasury			porations, est							Attachme	nt	
	al Revenue Service (99)	Attach to Form	1040 (	or Form 1041.	► Se	e Instructions	s for Sc	hedule E (Forr	<u>n 104</u>		Sequence	No. 13	
Name	e(s) shown on return									Your s	ocial secur	ity numl	ber
Da	rt I Income or	Loss From Renta		al Estate and	Roval	ties Note If	VOLLare	in the husines	s of re	antina r	· · ·	ronerty	
Га		or C-EZ (see page l									ersonar p	ioperty,	use
1		location of each re						h rental real es			/	Yes	No
A	Number of RENT	TALS N22						n line 1, did yo					
								luring the tax yes for more that				PUR	P
в	Number of ROY	ALTIES N23					• 14 d			g			
								of the total d	ays r	ented a	at B		
С	· · · · · · · · · · · · · · · · · · ·							rental value?					
	<u> </u>	· · · · · · · · · · · · · · · · · · ·		1		Duanauti	· ·	age E-3.)		1	C		
Inc	ome:			A		Properti B		C		- (Ad	<b>Tota</b> l d columns .		40)
	Dante received		3	RENT					1	3	E25350	· · ·	
3	Rents received . Royalties received		4			ROYALTY				4	E25360		
Evr	penses:								1				•
	Advertising		5		1								
	Auto and travel (s		-6					-					
7	Cleaning and mai	,	7										
8	Commissions .		8										
9			9		•				<u> </u>				
10	Legal and other p	professional fees	10			· · ·		•		-			
11	Management fees	<b>3</b>	11			•							
12	Mortgage interest		10							12	E2537	rin	
	etc. (see page E-	•	12 13					E25380	-	12	E2557		
13	Other interest		14			·		E23300					
14 15	Repairs		15		· ·	· · · · ·			1				
16	Taxes		16		· ·		-		1				
17			17						1				
18	Other (list) ▶			· · · · ·									
			18										
										-			
	· · ·			505400		505400	-		_				
19	Add lines 5 through	gh 18	19	E25400		E25430			_	19	· ·		
20	Depreciation expe		20	E25500		E25470				20			
04	(see page E-4) Total expenses. Ad		20						+				
21 22	income or (loss)		<u> </u>						1				
	estate or roya	alty properties.							ŀ.				
	Subtract line 21 fr				ŀ	,							
	or line 4 (royalties a (loss), see page												
	if you must file Fo		22	E25700 +/-		E25800 +/-			1	_			
23	Deductible rental			 									
	Caution. Your re			nonaea		e rental loss		E25830					
	loss on line 22 ma page E-5 to find			suspend	ed los	s carryover		E25840					
	file Form 8582	2. Real estate											
	professionals mu	st complete line	23	( E25820		(	1	(					
04	43 on page 2	sitive amounts show	<u> </u>	-	nt inc		/ SOS		_	24	E2585	0	
		y losses from line 22				-		total losses ho	ro	24	( E2586		
	-	state and royalty in										-	'
		nd line 40 on page											
		include this amoun								26	E2587	0 +/-	

For Paperwork Reduction Act Notice, see page E-7 of the instructions.

Schedule E (Form 1040) 2005

chedu	le E (Form 1040) 2005				Attachr	ment Sequence	No. <b>13</b>	j P	age <b>2</b>
ame(s	) shown on return. Do not ent	er name and social security n	umber if showr	n on other side.			Your soc	cial security nur	nber
auti	on The IBS compares	amounts reported on y	our tax retu	rn with amoun	ts shown on	Schedule(s)	L K-1.	<u> </u>	
Part		ss From Partnershi						an at-risk activ	ity for
	which any amoun	it is not at risk, you must	check the bo	x in column (e)	on line 28 and	attach Form	6198. See	page E-1.	
27° A	re vou reporting any loss	not allowed in a prior yea	r due to the	at-risk or basis	limitations, a p	- orior year una	llowed		
lo	oss from a passive activity	y (if that loss was not rep	orted on Fori	m 8582), or unre	eimbursed par	tnership expe	enses?	🗌 Yes 🗌	No
lf	you answered "Yes," s	see page E-6 before co	mpleting thi	is section.	SCHELOSS				
8		(a) Name		(b) Enter P for partnership; S	(c) Check if foreign	(d) Emp identific		(e) Check any amour	
			*	for S corporation		num		not at ris	
		Number of PART	NERSHIPS	N15				N17	
<u> </u>						·			·
		Number of	S-CORPS	N16	N13	<u> </u>		N18	
	<u> </u>	· · · ·	· ·	<u> </u>					
	Passive Incom				onpassive Ir				
(a	(f) Passive loss allowed ttach Form 8582 if required)	(g) Passive income from Schedule K-1		onpassive loss Schedule K-1		ion 179 expense n from Form 45		from Schedule	
	PARTNERSHIPS	PARTNERSHIPS	PARTN			IERSHIPS	P	ARTNERSHIP	s i
	E25920	E25940	E259	960	E261			E25980	
	S-CORPS	S-CORPS	S-CO	ORPS	S-CO			S-CORPS	
	E26160	E26170	E26*	180	E261	00		E26190	L
9a T	otals	E26210		<u> </u>				26225	
bТ	otals E26205		E26215		E26220			E26200	<u> </u>
	Add columns (g) and (j)					• • • •	30	E26250	<b>1</b> . '
		d (i) of line 29b			· · · ·		31 (	E20250	<u> </u>
2 T	<b>Fotal partnership and</b>	S corporation income in the total on line 41	e or (loss). below	Combine lines			32	E26270 +/-	
Part		oss From Estates an			_ <u>· · · · ·</u>	<u> </u>	1 - 1		·
								(b) Employer	· /
3		(a) N	ame					tification numbe	r i
	<u>.</u>								
	Pass	ive Income and Loss		· ·	Non	passive Inc	come an	d Loss	
	(c) Passive deduction or loss		) Passive incor		(e) Deductio			ther income fror	n
	(attach Form 8582 if requ	uired) fro	m Schedule K	<u>(-1</u>	from Sched	lule K-1		Schedule K-1	
	· · · · · · · · · · · · · · · · · · ·								ļ
				2363					<b></b>
4a 1	lotals	E E	26340					26380	
<b>b</b> 7	Totals E26320				E26360			E26390	T .
	Add columns (d) and (f)				• • • •	• • • •		E26400	
	Add columns (c) and (e)		••••	· · · · · ·			30 (	L20400	/
	<b>Fotal estate and trust</b> nclude in the total on I	income or (loss). Con	nbine lines	35 and 36. En	ter the result	t nere and	37 E	26500 +/-	
		oss From Real Estat	e Mortgad	ie Investmer	nt Conduits	(REMICs)		ual Holder	<u> </u>
a		(b) Employer	(c) Exce	ess inclusion from		ncome (net loss)	1	) Income from	
8	(a) Name	identification number		dules Q, line 2c e page E-6)		luies Q, line 1b		edules Q, line 3	b
			E26600		E2665	i0+/-			
9 (	Combine columns (d) ar	nd (e) only. Enter the res					39 E	E27100 +/-	
Par									
		or (loss) from Form 483	35. Also, co	mplete line 42	below			E27200 +/-	
1	Total income or (loss). Con	nbine lines 26, 32, 37, 39, a	nd 40. Enter t	the result here and	d on Form 104	0, line 17 🕨	41 E	E27300 +/-	and a state of the
		g and fishing income. E							
		rted on Form 4835, line							
	1065), box 14. code B: S	chedule K-1 (Form 1120	S), box 17. c	ode N; and					
		1), line 14, code F (see p		4	2 E2731	5 +/-			
	,	estate professionals. If		real estate					
1	professional (see page E	E-1), enter the net income	e or (loss) yo	ou reported 🎆					
	anywhere on Form 1040	0 from all rental real es	tate activitie	es in which 🎆	Former				
	you materially participat	ed under the passive a	activity loss rules 43 E27320 +/-						



TIP

You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2005, and (b) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 68 of Form 1040.

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Schedule EIC (Form 1040A or 1040) 2005

	EDULE F	• •		Profit or L					-			ОМВ No. 1545-	0074
Departn	nent of the Treasury	•	Atta	ich to Form 1040, I						•		Attachment Sequence No.	14
	Revenue Service (99) of proprietor			See Instruction	• .	SCR	eaule r (r		<u>140j.</u>	So	cial se	curity number (SSN	
				FIRST SCHEDUL									
A Prin	cipal product. Describe	in one or two wor	rds y	our principal crop or a CMSCF1	ctivity f	or the	NAIF>			В	Enter	code from Part IV I NAIF1	
C Acc	counting method:	. (1)		Cash	(2)		Accrual		DOMF1	D	Emplo	yer ID number (EIN)	), if any
			_	ACMEF1 =	:1		ACME	=1 = 2				EINF1	
						000E	) 16 %N/a %		o E O for limi		PRTF		N/a
Par	you "materially partic			Complete Parts									<u> </u> No 11.)
1 61				ck held for draft,									
1	Sales of livestock and	d other items yo	ou b	ought for resale .		•••	. 1	E960	70				
	Cost or other basis o				line 1		. 2	E960	080				
3	Subtract line 2 from I	line 1	•							•	3	E96090 +/-	
4	Sales of livestock, pr	oduce, grains, a	and	other products you	raised					•	4	E96100	
5a	Cooperative distributio	ons (Form(s) 1099	)-PA	TR) 5a E9	96200			5b	Taxable am	ount	5b	E96210	_
	Agricultural program	• • • •			96220			6b	Taxable am	ount	6b	E96230	
7	Commodity Credit C							•					
-	CCC loans reported	• •									7a	E96240	
	CCC loans forfeited .			7b E	96260			7c	Taxable am	ount	7c	E96250	- <u> </u>
	Crop insurance proce		al cr	op disaster paymer	nts (se	e paq	e F-3):						ľ
	Amount received in 2				96270		,, 	8b	Taxable am	ount	8b	E96280	
-	If election to defer to			check here 🕨 🗌		8d	Amount	_	from 2004		8d		
9	Custom hire (machin									•	9	E96290	
	Other income, includir					or refu	ind (see p	 age F-3)		•	10	E96300 +/-	
11	Gross income. Add									enter			
	the amount from Parl		-				· · · · ·			. >	11	E96310 +/-	
Par	t II Farm Expens			ccrual Method. ng expenses such	n as ti	axes.	insuran	ce. repa	airs. etc o	n vou	r hom	e.	
12	Car and truck expe			<u>gp</u>					ofit-sharing				
16	page F-4-also attach I		12	E96320			plans .	•	•		25	E96440	
13	Chemicals		13	E96330		26			ee page F-5	):			,
14	Conservation expense						a Vehicles		achinery,	and			
	page F-4)	•	14	E96340			equipme	-			26a	-	
15	Custom hire (machin		15.	E96350					mals, etc.) .		26b		
				·	1	27			intenance .		27	E96420	
16	Depreciation and se expense deduction n	•		-		28	•		ts		28	E96430	
	elsewhere (see page		16	E96360		29		•	rehousing		29		
17	Employee benefit prog					30	-				30	E96450	
	than on line 25		17	E96370		31					31	E96460	
18	Feed		18	E96375		32	Utilities				32		
19	Fertilizers and lime		19	E96377		33			ng, and medic		33		•
20	Freight and trucking		20			34			(specify):				1
20	Gasoline, fuel, and o		21	E963 <b>8</b> 0		]		•			34a	·	
22	Insurance (other than		22	E95390							34b		
23	Interest:	100									34c		
	Mortgage (paid to ba		23a	E96400							34d		
	Other		23b	E96410							34e		
24	Labor hired (less employn	· · ·	24	E96415			f				34f		
35	Total expenses. Ad	d lines 12 throu	gh 3	34f Total of all unm							35	E96550	
	Net farm profit or (lo	se) Subtract lin	- 3E						Carryover (-)	)			
36	• If a profit, enter on	Form 1040. line	18	and also on Schedu	le SE	line 1		}.	E96660	.+/	36	E96640 +/-	
	<ul> <li>If a loss, you must</li> </ul>							J					
37	If you have a loss, you							tivitv (se	e page F-6)	۱	07-		<b>-</b>
<b>3</b>	<ul> <li>If you checked 37</li> </ul>	a, enter the los	s on	Form 1040, line 18	B, and	also	on Schee	dule SE	, line 1.	}		All investment i	
	<ul> <li>If you checked 37</li> </ul>	'b, you <b>must</b> att	ach	Form 6198. Your id	oss ma	ay be	limited.		ARSKF1	J	370	Some investment is	riot at ris

For Paperwork Reduction Act Notice, see page F-6 of the instructions.

Schedule F (Form 1040) 2005

## FIRST SCHEDULE F

3 Sales of livestock, produce, grains, and other products 38 E96100   39a Cooperative distributions (Form(s) 1099-PATR) 39a E96200 39b Taxable amount   39a Agricultural program payments 40a E96220 40b Taxable amount   40b Commodity Credit Corporation (CCC) loans: 41a E96240   a CCC loans reported under election 41b E96260 41c Taxable amount   b CCC loans forfeited 41b E96260 41c E96250   c Crop insurance proceeds 41a E96290 42 E96280   c Custom hire (machine work) income 43 E96290 44 E96290   4 Other income, including Federal and state gasoline or fuel tax credit or refund 46 47 48   5 Add amounts in the right column for lines 38 through 44 48 49 49   9 Inventory of livestock, produce, grains, and other products at end of year 49 50				•		
age Cooperative distributions (Form(s) 1099-PATH) Low   ba Agricultural program payments 40a   E96220 40b   a Correction (CCC) loans:   a CCC loans reported under election   b CCC loans forfeited   corp insurance proceeds   custom hire (machine work) income   custom hire (machine work) income   dother income, including Federal and state gasoline or fuel tax credit or refund   corp insurance produce, grains, and other products at beginning of the year   corp inventory of livestock, produce, grains, and other products at end of year	Sales of livestock, produce, grains, and other products			38	E96100	-
Commodity Credit Corporation (CCC) loans:         a CCC loans reported under election         b CCC loans forfeited         2 Crop insurance proceeds         3 Custom hire (machine work) income         4 Dther income, including Federal and state gasoline or fuel tax credit or refund         5 Add amounts in the right column for lines 38 through 44.         6 Inventory of livestock, produce, grains, and other products at beginning of the year         7 Cost of livestock, produce, grains, and other products at beginning of the year         8 Add lines 46 and 47.         9 Inventory of livestock, produce, grains, and other products at end of year	a Cooperative distributions (Form(s) 1099-PATR). 39a E96200	391	b Taxable amount	39b	E96210	-
a CCC loans reported under election   b CCC loans forfeited   crop insurance proceeds   3 Custom hire (machine work) income   4 Other income, including Federal and state gasoline or fuel tax credit or refund   4 Other income, including Federal and state gasoline or fuel tax credit or refund   5 Add amounts in the right column for lines 38 through 44.   6 Inventory of livestock, produce, grains, and other products at beginning of the year   7 Cost of livestock, produce, grains, and other products at end of year	a Agricultural program payments	40	b Taxable amount	40b	E96230	
a CCC loans reported under election   b CCC loans forfeited   crop insurance proceeds   custom hire (machine work) income   custom hire (machine work) income   d Other income, including Federal and state gasoline or fuel tax credit or refund   cost of livestock, produce, grains, and other products at beginning of the year   d Add lines 46 and 47.   a Add lines 46 and 47.   a Mathematical and state gasoline products at end of year	Commodity Credit Corporation (CCC) loans:					
b CCC loans forfeited   c c   c <td>a CCC loans reported under election</td> <td></td> <td></td> <td>41a</td> <td>E96240</td> <td></td>	a CCC loans reported under election			41a	E96240	
2 Crop insurance proceeds   3 Custom hire (machine work) income   4 E96280   43 E96290   44 E96300 +/-   45 E96600     46   47   48   40   41   42   43   44   45   46   47   48   49	b CCC loans forfeited	410	c Taxable amount	41c	E96250	
Custom hire (machine work) income   Add amounts in the right column for lines 38 through 44.   Inventory of livestock, produce, grains, and other products at beginning of the year   Cost of livestock, produce, grains, and other products purchased during the year   Add lines 46 and 47.   Inventory of livestock, produce, grains, and other products at end of year				42	E96280	
Custom hire (machine work) income   4   Custom hire (machine work) income   4   Custom hire (machine work) income   4   E96300 +/-   44   E96300 +/-   45   E96600       46   47   48   9   Inventory of livestock, produce, grains, and other products at end of year		• • •			· · ·	
Add amounts in the right column for lines 38 through 44.   Inventory of livestock, produce, grains, and other products at beginning of the year   Cost of livestock, produce, grains, and other products purchased during the year   Add lines 46 and 47.   Inventory of livestock, produce, grains, and other products at end of year	Custom hire (machine work) income	• • •	• • • • • •	43	E96290	
Add amounts in the right column for lines 38 through 44.   Inventory of livestock, produce, grains, and other products at beginning of the year   Cost of livestock, produce, grains, and other products purchased during the year   Add lines 46 and 47.   Inventory of livestock, produce, grains, and other products at end of year	Other income, including Federal and state gasoline or fuel tax credit or refu	nd	· · · · · ·	44	E96300 +/-	
<ul> <li>Inventory of livestock, produce, grains, and other products at beginning of the year</li> <li>Cost of livestock, produce, grains, and other products purchased during the year</li> <li>Add lines 46 and 47.</li> <li>Inventory of livestock, produce, grains, and other products at end of year</li> </ul>	5 Add amounts in the right column for lines 38 through 44			45	E96600	
the year 47   3 Add lines 46 and 47.   4   4   48     48     49     49	Inventory of livestock, produce, grains, and other products at beginning of	46			· · · ·	
Add lines 46 and 47		47				
Inventory of livestock, produce, grains, and other products at end of year		48				2
Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*.	Inventory of livestock, produce, grains, and other products at end of year	49				
	Cost of livestock, produce, grains, and other products sold. Subtract line 4	9 from line	48*	50		

\*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 and on Part I, line 11.

# Part IV Principal Agricultural Activity Codes

File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if (a) 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 (b) 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 the code that best identifies your primary farming activity and enter it 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)

SCH	EDULE F			Profit or L	.055	Fr	om Fa	rming			OMB No. 1545	-0074
(For	n 1040)	· •	A++-	ch to Form 1040, F					R		200	5
	nent of the Treasury Revenue Service (99)		Alla	<ul> <li>See Instruction</li> </ul>							Attachment Sequence No	- . 14
	of proprietor								So	cial se	curity number (SSN	<del>۱</del> )
·	SXP	·		SECOND SCHED								
A Prin	cipal product. Describe	e in one or two wor	'ds yo		ctivity fo	or the	current tax NAIFX		В	Enter	code from Part IV	
0.0-	counting method:			CMSCF2 Cash	(2)		Accrual	ZDOMF:		Emplo	yer ID number (EIN	
C ACC	counting method:	(1) · ·		ACMEF2 =						;	EINF2	
·		· · · · · · · · · · · · · · · · · · ·			-			<u> </u>	M		<b>2</b>	·
E Did	you "materially parti	cipate" in the op	eratio	on of this business d	Juring 2	20051	? If "No," s	ee page F-2 for lin				🗌 No
Par	t I Farm Incom	e-Cash Meth	nod.	<b>Complete Parts</b>	I and	(/	Accrual m	ethod. Complete F	Parts II a	and III	, and Part I, line	11.)
	Do not inclue	de sales of live	sto	k held for draft, k	oreedi	ng, s	sport, or	dairy purposes;	report	hese	sales on Form 4	1797.
1	Sales of livestock ar	nd other items yo	ou be	ought for resale.			. 1_	E97070				
2	Cost or other basis	of livestock and	othe	r items reported on	line 1		. 2	E97080			E97090 +/-	
-	Subtract line 2 from									3		
. 4	Sales of livestock, p	roduce, grains, a	and			• •	·	••••	• . •	4	E97100 E97210	<u> </u>
	Cooperative distributi				7200			5b Taxable ar		5b 6b	E97230	+
	Agricultural program	• •		∃ F-2). <u> </u>	1220			6b Taxable a	mount		207200	<u> </u>
	Commodity Credit C									7a	E97240	
	CCC loans reported			· · · · · · · · · · E	97260-	•••	· · ·	7c Taxable a	· ·	7c	E97250	
	CCC loans forfeited Crop insurance proc			• • • • • • • • • • • • • • • • • • • •		. nag	6 F-3)		indunt			1
8	Amount received in				97270	s pag		8b Taxable a	mount	8b	E97280	
-	If election to defer t			_		8d	Amount	deferred from 2004		8d		
9	Custom hire (machi									9	E97290	
10	Other income, includ							age F-3)		10	E97300 +/-	
	Gross income. Add								d, enter		E07040 .V	
	the amount from Pa	rt III, line 51	•	. <u></u>	<u>.</u> .		<u> </u>	<u> </u>	🕨	11	E97310 +/-	
Par	t II Farm Exper Do not inclu	ises—Cash ar ide personal oi	n <mark>d A</mark> r livi	ccrual Method. ng expenses such	n as ta	axes,	insuranc	e, repairs, etc.,	on you	hom	e.	
12	Car and truck exp	enses (see				25	Pension	and profit-sharing				
12	page F-4-also attach		12	E97320						25	E97440	
13	Chemicals		13	E97330		26	Rent or	lease (see page F-	·5):			
14	Conservation exper			E97340			a Vehicles	, machinery,	and			
	page F-4)	· · · · ⊢	14				equipme		• •	26a		
15	Custom hire (machi	ine work)	15	E97350	·		-	ind, animals, etc.)		26b 27	E97420	
16	Depreciation and s				:	27		and maintenance		28	E97430	· ·
	expense deduction		16	E97360		28		nd plants		29		
	elsewhere (see pag	····	10			29 30	-	and warehousing		30	E97450	
17	Employee benefit pro than on line 25	-	17	E97370		31	Taxes			31	E97460	
18	Feed	· · · · F	18	E97375		32	Utilities		- · 	32		
19	Fertilizers and lime	$\cdot$ $\cdot$ $\cdot$ $\cdot$ $\vdash$	19	E97377		33		y, breeding, and med	licine	33		
20	Freight and trucking		20			34		penses (specify):				
21	Gasoline, fuel, and		21	E97380		-	a			34a	· · · · ·	
22	Insurance (other the		22	E97390			b			34b		
23	Interest:			E97400			c			34c		
· a	Mortgage (paid to I		23a	E97400	-					34d		_
b		· · · · -	23b	E97410		{			•••••	34e		
24	Labor hired (less employ	ment credits)	24	E97415	l	l exper	f ises E975	540		34f 35	E97550	
35	Total expenses. A	dd lines 12 throu	ugh (	34f Total of all unm			(4) / 0	andod Corrigues (	►	30	201000	
36	Net farm profit or (	loss). Subtract lin	ie 35	from line 11.Nonded		LOSS	(*)/Susp	E97660	-) +/-	36	E97640 +/-	
				and also on Schedu				}			<u>_</u>	
				s, trusts, and partner				ivity (see page E e)	·٦		<u> </u>	
37	<ul> <li>If you checked 3</li> </ul>	7a, enter the los	ss on	ox that describes you Form 1040, line 10	8, and	also	on Scheo	fule SE, line 1.	• }			
- · · ·	If you checked 3	37b, you <b>mu</b> st at	tach	Form 6198. Your lo	oss ma	ay be	limited.	ARSKF	2 J	37b	Some investment is	s not at risk.

## SECOND SCHEDULE F

Page 2

Par	<b>Till</b> Farm Income—Accrual Method (see page F-6). Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; 4797 and do not include this livestock on line 46 below.	repor	t these sales on	Form
38	Sales of livestock, produce, grains, and other products	38	E97100	
39a	Cooperative distributions (Form(s) 1099-PATR). 39a E97200 39b Taxable amount	39b	E97210	
40a	Agricultural program payments	40b	E97230	
41	Commodity Credit Corporation (CCC) loans:			
a	CCC loans reported under election	41a	E97240	
b	CCC loans forfeited	41c	E97250	, ·.
42	Crop insurance proceeds	42	E97280	1
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			
47	Cost of livestock, produce, grains, and other products purchased during the year			
48	Add lines 46 and 47			
40	Inventory of livestock, produce, grains, and other products at end of year			
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 Part I, 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 and on Part I, line 11.

## Part IV Principal Agricultural Activity Codes

CAUTION

File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if (a) 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 (b) 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 the code that best identifies your primary farming activity and enter it 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)

	HEDULE F rm 1040)	SCHF		Profit or L				-				омв №. 154	5-0074 5
•	•	▶.	Attach	h to Form 1040, F	orm 1	041,	Form 106	5, or Form	1065-B.				J
	tment of the Treasury al Revenue Service (99)			See Instruction	ns for	Sche	dule F (F	orm 1040).				Sequence N	
		PRF		OMBINED SCH						Soc	cial se	curity number (SS	N}
	incipal product. Describ			r principal crop or ad	tivity fo	r the i	NAIF					code from Part IV NAIF	
C A	ccounting method:	ACCMEF (1)	🗆 C	Cash ACMEF = 1	•••	□ <i>4</i>	ACMEF		DOMF	D	Emplo :	oyer ID number (EI	N), if any
										MP		F	
E Di	id you "materially part									n pa	ssive	loss <del>e</del> s. 🔲 Yes	
Pa				Complete Parts									
·	Do not inclu	de sales of live	stock	held for draft, b	breedi	ng, s			oses; rep	ortti	hese	sales on Form	4797.
1	Sales of livestock a					-	. 1	E95070 E95080					
2	Cost or other basis			items reported on	line 1.	•	. 🗠	20000			3	E95090 +/-	
3	Subtract line 2 from				 	•••	• • •	• • •		ŀ	4	E95100	
4	Sales of livestock, p				faised . 5200	•••	· · ·		 able amou	. †	5b	E95210	
	Cooperative distribut     Agricultural program			γ · <u> </u>	5220			1	able amou		6b	E95230	
6a 7	Commodity Credit (	•	-						aple arriou				
	a CCC loans reported			3 (See page 1 -0).							7a	E95240	
-	CCC loans forfeited				5260			7c Ta	able amou	nt [	7c	E95250	
8	Crop insurance pro			o disaster paymen	ts (see	page	e F-3):			CT CHEME			
	Amount received in		•		95270			<b>8b</b> Tax	kable amou	nt	8b	E95280	
c	If election to defer t	to 2006 is attache	ed, che	eck here 🕨 🔲		8d -	Amount o	deferred fro	m 2004	.	8d		
9	Custom hire (machi									.	9	E95290	
10	Other income, incluc									.	10	E95300 +/-	
11	Gross income. Add								method, er	nter		E95310 +/-	
	the amount from Pa			<u></u>	• •	· · _	<u> </u>	• • •	• • •	. 💌	11		
		nses—Cash an ude personal or		expenses such	as ta	xes,	insuranc	e, repairs	, etc., on y	your	hom	e	
12	Car and truck exp			95320		25	Pension	and profit-s	sharing			E95440	
	page F-4also attach		-+-		· · · ·		plans .				25	290440	_
13	Chemicals .	· · · ·  -	13   E	E95330		26	Rent or I	lease (see p	bage F-5):				
14	Conservation expen	· .	E	E95340		а	Vehicles	•	nery, an	ıd	06-		
	page F-4)	· · · · –	14 -	E95350			equipme			•	26a 26b		
15	Custom hire (mach							ind, animals			27	E95420	
16	Depreciation and s					27 28		and mainte nd plants	nance	-	28	E95430	
	expense deduction elsewhere (see pag		16	E95360		20 29		and wareh		•	29		
, 			-   -			29 30	•		•		30	E95450	
17	Employee benefit pro than on line 25	-	17	E95370		31		· · · ·			31	E95460	
18	Feed		18 E	E95375		32	Utilities		· · ·		32		
19	Fertilizers and lime		19 E	E95377		33		y, breeding, a			33		
20	Freight and trucking		20			34	Other ex	penses (sp	ecify):				
21	Gasoline, fuel, and	•		E95380		. 8	ı				34a	<u> </u>	
22	Insurance (other the	an health)	22 E	E95390	<u> </u>	k					34b		
23	Interest:			E95400		¢	:				34c		
á	a Mortgage (paid to I		. <b>3</b> 8			c	I	····	• • • • • • • • • • • • • • • •	••	34d		
	b Other	· · · · F		E95410		6					34e		
_24	Labor hired (less employ		24 E	E95415	arked o	vnen					34f	E95550	
35	Total expenses. A	dd lines 12 throu	gh 34f			vheir		·····	• • •	. ►	35	E95550	
36	Net farm profit or (	loss). Subtract line	e 35 fro	om line 11 <sup>Nondedu</sup>	ictible	LOSS	(+) / Susp	ended Cari	ryover (-) E95660 +/-		36	E95640 +/-	· ·
	<ul> <li>If a profit, enter o</li> </ul>	n Form 1040, line	<b>18,</b> an	nd also on Schedul	ie SE, I	line 1	•	}'		•		<u> </u>	
	• If a loss, you mus	-						, 1 la		•			
37	If you have a loss, y If you checked 3	7a, enter the loss	s on F	orm 1040, line 18	, and a	also	on <b>Sch</b> ed	ivity (see pa Iule SE. lin	ige r-6). e 1.	ļ		All investment	
·	<ul> <li>If you checked 3</li> </ul>	37b, you must att	ach Fe	orm 6198. Your lo	ss ma	y be	limited.		TRSKF	J	37b	Some investment	is not at risk

For Paperwork Reduction Act Notice, see page F-6 of the instructions.

Schedule F (Form 1040) 2005

## COMBINED SCHEDULE F

•						E95100	
3	Sales of livestock, produce, grains, and other products	• •	• •		38	E95100	
a	Cooperative distributions (Form(s) 1099-PATR). 39a E95200		39b	Taxable amount	39b	E95210	
a	Agricultural program payments		40b	Taxable amount	40b	E95230	
	Commodity Credit Corporation (CCC) loans:						
а	CCC loans reported under election	·	• .•		41a	E95240	
b	CCC loans forfeited		41c	Taxable amount	41c	E95250	
	Crop insurance proceeds	•••	•••		42	E95280	
	Custom hire (machine work) income	•••		• • • • • •	43	E95290	<u> </u>
	Other income, including Federal and state gasoline or fuel tax credit or refu	nd.			44	E95300 +/-	
	Add amounts in the right column for lines 38 through 44.				45	E95600	
	Inventory of livestock, produce, grains, and other products at beginning of the year	46					
	Cost of livestock, produce, grains, and other products purchased during the year	47					
	Add lines 46 and 47	48					
	Inventory of livestock, produce, grains, and other products at end of year	49					
	Cost of livestock, produce, grains, and other products sold. Subtract line 4	9 from	i line 48	*	50		
)				· · · ·	.	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 and on Part I, line 11.

# Part IV Principal Agricultural Activity Codes

CAUTION FI

File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if (a) 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 **(b)** 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 the code that best identifies your primary farming activity and enter it 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)	Household Employment Taxes (For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) T Attach to Form 1040, 1040NR, 1040-SS, or 1041. See separate instructions.	axe <b>s</b> )	OMB No. 1545-1	)
nternal Revenue Service (99) Name of employer	See separate instructions.	Social	security number	
			<u> </u>	
	PRIMARY TAXPAYER	Emplo	yer identification n	umb
A Did you pay any spouse, your ch answer this que	one household employee cash wages of \$1,400 or more in 2005? (If any hous Id under age 21, your parent, or anyone under age 18, see the line A instructio stion.)	ehoid e ns on p	mployee was y age H-3 before	ou ye
☐ Yes. Skip lin ☐ No. Go to	nes B and C and go to line 1. ine B.			
B Did you withhole	federal income tax during 2005 for any household employee?			
☐ Yes. Skip lin ☐ No. Go to	ne C and go to line 5. line C.			
C Did you pay tot (Do not count c	al cash wages of \$1,000 or more in any calendar quarter of 2004 or 2005 to a ash wages paid in 2004 or 2005 to your spouse, your child under age 21, or yo	II house our pare	hold employees nt.)	s?
not have to	nes 1-9 and go to line 10 on the back. (Calendar year taxpayers having no hou complete this form for 2005.) c <b>urity, Medicare, and Income Taxes</b>	senoid	empioyees in 20	
1 Total cash wag	es subject to social security taxes (see page H-4)		S27610	
17.	axes. Multiply line 1 by 12.4% (.124)	2		+
3 Total cash wag	es subject to Medicare taxes (see page H-4)			
4 Medicare taxes	Multiply line 3 by 2.9% (.029)	4	S27630	
· · · · · ·	tax withheld, if any	5	T27640	
6 Total social se	curity, 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 (sub	ract line 7 from line 6)	8	T27670	
9 Did you pay tot (Do not count o	al cash wages of \$1,000 or more in any calendar quarter of 2004 or 2005 to h ash wages paid in 2004 or 2005 to your spouse, your child under age 21, or y	ouseho our pár	ld employees? ent.)	
	Enter the amount from line 8 above on Form 1040, line 62. If you are not requine not not requine nstructions on page H-4.	red to fi	le Form 1040, ຄ	ee
Yes. Go to	ine 10 on the back.		. * 	
				-

For Privacy Act and Paperwork Reduction Act Notice, see page 7 of the separate instructions. Cat. No. 12187K Schedule H (Form 1040) 2005

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		P	RIMAR	Y TAXF	PAYER					-	
chedule H Part II	(Form 1040) 2005	nemployment (FU	TAL Tox				FUTA1			P	age 2
		· · ·			ol /lf you r	aid contributiv		ark Stata		Yes	No
	ck "No.")	oloyment contributio		y one stat	.e? (ii you µ				10		
1 Did	you pay all state	e unemployment con	tributions	for 2005 l	by April 17,	2006? Fiscal y	/ear filers, see	page H-4			
2 Wei	re all wages that	t are taxable for FU	TA tax al	so taxable	e for your s	tate's unempl	oyment tax?		12_		
		e " <b>Yes"</b> box on all t e " <b>No"</b> box on any					plete Section	В.			
	-				tion A						
3 Nar	me of the state v	where you paid une	nplovmer				· .				
		ber as shown on st				•		a.			
	•	to your state unemp ubject to FUTA tax	-	•	page H-4)	15		16 T2	27700		
7 FU1	TA tax. Multiply	line 16 by .008. Ent	er the res	sult here, s	skip Sectior	B. and go to	line 26	17 T2	7740		
					tion B						
<b>8</b> _Co	mplete all colum	ns below that apply	/ (if you n			page H-5):					
of a	(b) te reporting number as shown on state unemployment tax return	<b>(c)</b> Taxable wages (as defined in state act)	State expe	d) erience rate riod	(e) State experience rate	<b>(f)</b> Multiply col. (c) by .054	<b>(9)</b> Multiply col. (c) by col. (e)	(h) Subtract co from col. zero or le enter -0	(f). If i ess, iur	(i) Contribu paid to nemploy fund	itions state yment
	· · ·										
		<u>l                                    </u>	-	-	1					<b>.</b>	
9 Tota	als						19	-		T276	80
						20 T276	3QA I				
		id (i) of line 19 ubject to FUTA tax				v		21 T	27700		
2 Mu	ltiply line 21 by (	6.2% (.062)	· · ·					22 S	27710		
2 <b>3</b> Mu	Itiply line 21 by	5.4% (.054)				23 S27	720		07700		а - -
		of line 20 or line 23						24 5	27730	)	
(Ne	w York State emp	ployers must use the	workshee	et in the se	parate instru	uctions and che	eck here) 📋				
25 FU	TA tax. Subtract	line 24 from line 22	. Enter th	ne result h	ere and go	to line 26 . '.		25 T	27740	)	
Part III		sehold Employm					· · · ·				<b></b>
26 Ent		om line 8						26 T	27670		
	1 <sup>1</sup> 11							27 8	27750		
		25) and line 26	• • •	• .• •				27 3			
		file Form 1040? Iter the amount from	n line 27 a	above on I	Form 1040.	line 62. Do n	ot complete				
	Part IV b	elow.									
		have to complete I					h a line 00 1				1 ~
Part IV		P.O. box if mail is not de				quirea. See t	ne line 28 in:	Apt., roor			1-5.
-uuicaa (II	and street of				,						
City, town	or post office, state,	and ZIP code				•		1			
							<u> </u>				
		clare that I have examine of any payment made to									
in the second second	- completer no part	e. any paymont made to					,				,
						L.					ļ
Emplo	over's signature					— 🕨	 Date				

Employer's signature

### 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.

	2005
	Attachment
	Sequence No. 44
al	security number

Employer identification number

Soci

OMB No. 1545-1971

Department of the Treasury Name of employer

### SECONDARY TAXPAYER

- Did you pay any one household employee cash wages of \$1,400 or more in 2005? (If any household employee was your Α 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.

Did you withhold federal income tax during 2005 for any household employee? B

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

- Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2004 or 2005 to all household employees? С (Do not count cash wages paid in 2004 or 2005 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 2005 do not have to complete this form for 2005.)

Pa	rt I Social Security, Medicare, and Income Taxes			
1	Total cash wages subject to social security taxes (see page H-4)			
2	Social security taxes. Multiply line 1 by 12.4% (.124)	2	S27611	
3	Total cash wages subject to Medicare taxes (see page H-4)			
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		T27661	
8	Net taxes (subtract line 7 from line 6)	8	T2 <b>7671</b>	
0				

- Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2004 or 2005 to household employees? 9 (Do not count cash wages paid in 2004 or 2005 to your spouse, your child under age 21, or your parent.)
  - No. Stop. Enter the amount from line 8 above on Form 1040, line 62. 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.

Schedule H (Form 1040) 2005 For Privacy Act and Paperwork Reduction Act Notice, see page 7 of the separate instructions. Cat. No. 12187K

Part II 0 Dic che 1 Dic 2 We Next: If If 3 Na 4 Sta 5 Co 6 To 17 FU 18 Co 4	d you pay unempleck "No.") d you pay all state ere all wages that you checked the you checked the you checked the ame of the state w ate reporting num portributions paid t tal cash wages su	employment (FL loyment contributio unemployment con are taxable for FL "Yes" box on all t "No" box on any /here you paid uner ber as shown on st o your state unemp ubject to FUTA tax ine 16 by .008. Ent	ns to only itributions ITA tax als the lines a of the line mploymen tate unem	for 2005 b so taxable above, con es above, <u>Sec</u> t at contribu ployment	by April 17, e for your s mplete Sec skip Section tion A ttions ►	2006? Fiscal y tate's unempletion A. on A and com	ear filers, see oyment tax? plete Section	page H-4	. 10	Yes	No
0 Dic cha 1 Dic 2 We Next: If If 3 Na 4 Sta 5 Co 6 To 7 FU 8 Ca	d you pay unempleck "No.") d you pay all state ere all wages that you checked the you checked the you checked the ame of the state w ate reporting num portributions paid t tal cash wages su	loyment contributio unemployment con are taxable for FU "Yes" box on all t "No" box on any where you paid unen ber as shown on st o your state unemp ubject to FUTA tax	ns to only itributions ITA tax als the lines a of the line mploymen tate unem	for 2005 b so taxable above, con es above, <u>Sec</u> t at contribu ployment	by April 17, e for your s mplete Sec skip Section tion A ttions ►	2006? Fiscal y tate's unempletion A. on A and com	ear filers, see oyment tax? plete Section	page H-4	. <u>10</u> 11		No
che 1 Dic 2 We lext: If If 3 Na 4 Sta 5 Co 6 To 7 FU 8 Co 4	eck "No.") d you pay all state ere all wages that you checked the you checked the you checked the me of the state w ate reporting num ontributions paid t tal cash wages su	unemployment con are taxable for FL "Yes" box on all t "No" box on any /here you paid uner ber as shown on st o your state unemp ubject to FUTA tax	tributions ITA tax als of the lines a of the line mploymen tate unem	for 2005 b so taxable above, con es above, <u>Sec</u> t at contribu ployment	by April 17, e for your s mplete Sec skip Section tion A ttions ►	2006? Fiscal y tate's unempletion A. on A and com	ear filers, see oyment tax? plete Section	page H-4	. <u>10</u> 11		
2 We lext: If 3 Na 4 Sta 5 Co 6 To 17 FU 18 Co	ere all wages that you checked the you checked the me of the state w ate reporting num ontributions paid t tal cash wages su	are taxable for FU "Yes" box on all t "No" box on any where you paid uner ber as shown on st o your state unemp ubject to FUTA tax	JTA tax als the lines a of the line mploymen tate unem	so taxable above, con es above, Sect at contribu ployment	e for your s mplete Sec skip Section tion A	tate's unempl tion A. on A and com	plete Section	• • •			
Iext: If           If           3           3           4           5           6           7           8           6	you checked the you checked the ame of the state w ate reporting num ontributions paid t tal cash wages su	"Yes" box on all t "No" box on any where you paid uner ber as shown on st o your state unemp ubject to FUTA tax	the lines a of the line mploymen tate unem	above, cor es above, Sect at contribu ployment	mplete Sec skip Section tion A tions ►	tion A.	plete Section				
If 3 Na 4 Sta 5 Co 6 To 7 FU 8 Ca (1)	you checked the me of the state wate reporting num ontributions paid t tal cash wages su	"No" box on any where you paid uner ber as shown on st o your state unemp ubject to FUTA tax	of the line mploymen tate unem bloyment f	es above, Sect at contribu ployment	skip Section tion A tions ►	on A and com		B.			
4 Sta 5 Co 6 To 7 FU 8 Co	ate reporting num ontributions paid t tal cash wages su JTA tax. Multiply I	ber as shown on st o your state unemp ubject to FUTA tax	tate unem ployment f	t contribu ployment	itions 🕨 .						
4 Sta 5 Co 6 To 7 FU 8 Co	ate reporting num ontributions paid t tal cash wages su JTA tax. Multiply I	ber as shown on st o your state unemp ubject to FUTA tax	tate unem ployment f	ployment							
5 Co 6 To 7 FU 8 Co	ontributions paid t tal cash wages su JTA tax. Multiply I	o your state unemp ubject to FUTA tax	oloyment f		tax return						
6 To 7 FU 8 Co	tal cash wages su	ubject to FUTA tax	-	und (see l							
6 To 7 FU 8 Co	tal cash wages su	ubject to FUTA tax	-	und (coo l		15   T276	681 j				
7 FU 8 Co	JTA tax. Multiply I	-	(see page	• •	page H-4)		· ·	16 T	27701	Ι.	
8 Co		ine 16 by .008. Ent		(11-4) .	• • • •		••••				
<i>(</i> -)			er the res	ult here, s	kip Sectior	B, and go to	line 26	17 T2	27741		
/->	omploto áll oplum			Sec	tion B		•				
(a)	omplete all colum	ns below that apply	y (if you ne	eed more	space, see	page H-5):		Г			
	(b) ate reporting number	(c)		d) erience rate	(e)	(f)	(g)	(h) Subtract o	:ol. (g)	(i) Contribu	
vame	as shown on state	Taxable wages (as		riod	State experience	Multiply col. (c) by .054	Multiply col. (c) by col. (e)	from col. zero or	(f). If	paid to unemplo	
state	unemployment tax return	defined in state act)	From	То	rate	by .034	by col. (e)	enter -		fun	
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9 To	tals	• • • • • •		•••	• • • •		•••				
0 Ad	d columns (h) an	d (i) of line 19				20   T276	691		0770		
1 To	tal cash wages su	ubject to FUTA tax	(see the li	ne 16 inst	ructions or	page H-4)	• • • •	21	2770	1	<u> </u>
								22 S	2771	1	
22 Mu	ultiply line 21 by (	6.2% (.062)		• • •	· · · ·						-
2 <b>3</b> Mi	ultiply line 21 by (	5.4% (054)				23 S27	721				
•		f line 20 or line 23						24	52773	1	
		ployers must use the				uctions and che	eck here) 📋				10
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Part li		sehold Employm					· · · ·				
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26 Er	nter the amount fr	om line 8...		•				26 T	2767	1	
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27 Ac	dd line 17 (or line	25) and line 26 .					•. • • •	27 5	2775	1	
28 Ar	re you required to										
	Yes. Stop. En Part IV b	ter the amount from	n line 27 a	above on I	Form 1040,	line 62. Do n	ot complete				
		have to complete	Part IV. Se	ee page H	I-5 for deta	ils.					
Part I		nd SignatureC					he line 28 in	struction	s on	page	H-5.
ddress (	(number and street) or	P.O. box if mail is not de	elivered to st	reet address				Apt., roo			
				_							
City, towr	n or post office, state,	and ZIP code									
Inder -	maltice of portune 1 de	clare that I have examine	ad this school	tula includia		ing statements or	id to the best of r	ny knowled	ae and	belief it	is true
correct, a	and complete. No part	of any payment made to	a state uner	nployment fu	und claimed as	s a credit was, or	s to be, deducted	from the p	ayments	s to emp	loyees.
Emp	loyer's signature						Date				

Form 1040) repartment of the Treasury ntemal Revenue Service (99)	(For Social Security, Medicare, Withheld Income, and Federal Unemploy ► Attach to Form 1040, 1040NR, 1040-SS, or 104 ► See separate instructions.	/ment (FUTA) Taxes)	OMB No. 1545-197 2005 Attachment Sequence No. 44
lame of employer		Socia	I security number
· ,	COMBINED TAXPAYER	Emple	oyer identification num
A Did you pay any spouse, your ch answer this que:	v one household employee cash wages of \$1,400 or more in 2005 ild under age 21, your parent, or anyone under age 18, see the lin stion.)	? (If any household e A instructions on	employee was you page H-3 before yo
Ves Skin lir	nes B and C and go to line 1.		
No. Go to l		. · · ·	
B Did you withhold	d federal income tax during 2005 for any household employee?		•
	no C and go to line 5		
No. Go to 1	ne C and go to line 5. line C		
			· · ·
C Did you pay tot (Do not count c	<b>al</b> cash wages of \$1,000 or more in <b>any</b> calendar <b>quar</b> ter of 2004 ash wages paid in 2004 or 2005 to your spouse, your child under	or 2005 to <b>all</b> hous age 21, or your par	ehold employees? ent.)
	complete this form for 2005.) ecurity, Medicare, and Income Taxes	K3396	
1 Total cash wage			
	es subject to social security taxes (see page H-4)	27602	
2 Social security t	es subject to social security taxes (see page H-4)	2	S27612
	es subject to social security taxes (see page H-4)		S27612
	es subject to social security taxes (see page H-4)	7622	
3 Total cash wage	es subject to social security taxes (see page H-4)	2	S27612 S27632
<ul><li>3 Total cash wage</li><li>4 Medicare taxes.</li></ul>	es subject to social security taxes (see page H-4)	2 7622	S27632
<ul><li>3 Total cash wage</li><li>4 Medicare taxes.</li></ul>	es subject to social security taxes (see page H-4)	2 7622	S27632 T27642
<ul> <li>3 Total cash wage</li> <li>4 Medicare taxes.</li> <li>5 Federal income</li> </ul>	es subject to social security taxes (see page H-4)	7622 4 	S27632 T27642
<ol> <li>Total cash wage</li> <li>Medicare taxes.</li> <li>Federal income</li> </ol>	es subject to social security taxes (see page H-4)	7622 2 	S27632 T27642 T27652 T27662
<ul> <li>3 Total cash wage</li> <li>4 Medicare taxes.</li> <li>5 Federal income</li> <li>6 Total social second</li> </ul>	es subject to social security taxes (see page H-4)	7622 4 	S27632 T27642 T27652 T27662
<ul> <li>3 Total cash wage</li> <li>4 Medicare taxes.</li> <li>5 Federal income</li> <li>6 Total social see</li> <li>7 Advance earned</li> </ul>	es subject to social security taxes (see page H-4)       1         taxes. Multiply line 1 by 12.4% (.124)	7622 	S27632 T27642 T27652 T27662 T27662
<ul> <li>3 Total cash wage</li> <li>4 Medicare taxes.</li> <li>5 Federal income</li> <li>6 Total social see</li> <li>7 Advance earned</li> <li>8 Net taxes (subt</li> <li>9 Did you pay tot</li> </ul>	es subject to social security taxes (see page H-4)       1         taxes. Multiply line 1 by 12.4% (.124)	2 7622 4 5 6 7 8 4 or 2005 to househ	S27632 T27642 T27652 T27662 T27662 T27672
<ul> <li>3 Total cash wage</li> <li>4 Medicare taxes.</li> <li>5 Federal income</li> <li>6 Total social see</li> <li>7 Advance earned</li> <li>8 Net taxes (subt</li> <li>9 Did you pay tot (Do not count of No. Stop. I</li> </ul>	es subject to social security taxes (see page H-4)       1         taxes. Multiply line 1 by 12.4% (.124)	2 7622 4 5 6 7 8 4 or 2005 to househ r age 21, or your pa	S27632 T27642 T27652 T27662 T27662 T27672

For Privacy Act and Paperwork Reduction Act Notice, see page 7 of the separate instructions. Cat. No. 12187K Schedule H (Form 1040) 2005

art	le H (Earm 1040) 0005	<sup>1</sup> C	OMBINE	ED TAX	PAYER						age
	le H (Form 1040) 2005	nemployment (FU	JTA) Tax				FUTA				aye
		loyment contributio			e? (If you r	aid contributio		ork Sta	ate,	Yes	No
	check "No.")		· · · · ·		· · · ·			• •	10	)	
		unemployment cor						page l			
	Were all wages tha	t are taxable for FU	JTA tax al	so taxable	e for your s	state's unempl	oyment tax?	•••	. 12	2	
xt:		e <b>"Yes"</b> box on <b>ali</b> t			•				•		
	If you checked the	e "No" box on any	of the line	es above,	skip Secti	on A and com	plete Section	В.			
				Sec	tion A		_	Parameter			
	Name of the state v	where you paid une	mploymer	it contribu	itions 🕨 .						
	State reporting num	ber as shown on s	tate unem	ployment	tax return	▶	······				
			la mant f	und (and		15 T270	682				
		to your state unemp ubject to FUTA tax	•	•	page H-4)		· 1	16	T2770	2	
	iotal cash wages s		(See page	· · · · /		••••••	••••				
	FUTA tax. Multiply	line 16 by .008. Ent	er the res			n B, and go to	line 26	17	T27742	2	
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		ns below that apply			space, see	: page H-5):		[	(b)		
n) me	(b) State reporting number	(c)		d) rience rate	(e) State	(f)	(g)		(h) act col. (g)	(i) Contribu	utions
f	as shown on state unemployment tax	Taxable wages (as defined in state act)	per	iod	experience rate	Multiply col. (c) by .054	Multiply col. (c) by col. (e)		col. (f). if or less,	paid to unemplo	
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	Totals						19	No. Company	·	T276	582
						20 T276	SO2 1				
	Add columns (h) an			• • •		20	592	21	T2770	2	
	Total cash wages s	ubject to FUTA tax	(see the li	ne 16 inst	ructions or	n page H-4)	• • • •	21		· -	
2	Multiply line 21 by	6 2% (062)						. 22	S2771	2	·
•				•	••••		700				
	Multiply line 21 by					23 S27	122		S2773	32	
		of line 20 or line 23		· · ·			· · · · ·	24			
	(New York State em	ployers must use the	workshee	t in the se	parate instr	uctions and chi	eck nere)				
i	FUTA tax. Subtract	line 24 from line 22	2. Enter th	e result h	ere and go	to line 26		25	T2774	42	
	Total Hou	sehold Employm	ent Taxe	S						-	1
ar	· .								T2767	22	
ar	Enter the amount fi	om line 8		••••			••••	26	12/0/	<u>~</u>	
		() and line ()			,	·		27	S2775	52	
;	Add line 17 (or line					· · · · ·			· · ·		
5	Add line 17 (or line Are you required to	•			Earm 1040	line 62 Do n	ot complete				
5 7 3	Are you required to	•	n line 27 a	bove on l	-OUU 1040						
6 7 3	Are you required to Yes. Stop. Er Part IV b	file Form 1040? ter the amount fron elow.					•				
3	Are you required to Yes. Stop. Er Part IV b No. You may	file Form 1040? ter the amount fron elow. have to complete l	Part IV. Se	e page H	-5 for deta	ils.		etruct	ions on	nage	H-5
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	rm 1040) Farmers and Fisheri triment of the Treasury ► Attach to Form 1040.			
ternal	al Revenue Service (99) See Instructions for Schedule J (F		Sequence N Security number (SSN	
ame(	e(s) shown on Form 1040	Social S	eculty number (33N	)
2	Enter the taxable income from your 2005 Form 1040, line 43 . Enter your elected farm income (see page J-1). Do not enter more than the Subtract line 2 from line 1	he amount on line 1	1 2 T27800 3 S27810	
4 5	Figure the tax on the amount on line 3 using the <b>2005</b> tax rates (see page J-1) If you used Schedule J to figure your tax for: • 2004, enter the amount from your 2004 Schedule J, line 11. • 2003 but not 2004, enter the amount from your 2003 Schedule J,		4 <u>S27820</u>	
	<ul> <li>line 15.</li> <li>2002 but not 2003 nor 2004, enter the amount from your 2002 Schedule J, line 3.</li> <li>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,</li> </ul>			
6 7 8	see page J-2. Divide the amount on line 2 by 3.0	ge J-3)	8 <u>T27830</u>	
9	If you used Schedule J to figure your tax for: • 2004, enter the amount from your 2004 Schedule J, line 15. • 2003 but not 2004, enter the amount from your 2003 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2003</b> Form 1040, line 40; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or			
0  1  2	Ine 40, Form 1040A, line 27, or Form 1040E2, line 0. If 2ero of 1         less, see page J-4.         Enter the amount from line 6         Combine lines 9 and 10. If less than zero, enter as a negative amount         Figure the tax on the amount on line 11 using the 2003 tax rates (see page)	age 1-5)	12 T27840	
3  4	If you used Schedule J to figure your tax for 2004, enter the amount from your 2004 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2004</b> Form 1040, line 42; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-6			
5	Combine lines 13 and 14. If less than zero, enter as a negative amount Figure the tax on the amount on line 15 using the <b>2004</b> tax rates (see p	209 1-7)	16 T27850	
6 7	Add lines 4, 8, 12, and 16		17 S27860	Ť
8	If you used Schedule J to figure your tax for: • 2004, enter the amount from your 2004 Schedule J, line 12. • 2003 but not 2004, enter the amount from your 2003 Schedule J, line 16. • 2002 but not 2003 nor 2004, enter the amount from your 2002 Schedule J, line 4.	T27870		
9	Otherwise, enter the tax from your <b>2002</b> Form 1040, line 42*; Form 1040A, line 28*; or Form 1040EZ, line 10. If you used Schedule J to figure your tax for: • 2004, enter the amount from your 2004 Schedule J, line 16. • 2003 but not 2004, enter the amount from your 2003	T27880		
	Schedule J, line 4. Otherwise, enter the tax from your <b>2003</b> Form 1040, line 41*; Form 1040A, line 28*; or Form 1040EZ, line 10.			
20	If you used Schedule J to figure your tax for 2004, enter the amount from your 2004 Schedule J, line 4. Otherwise, enter the tax from your 2004 Form 1040, line 43*; Form 1040A, line 28*; or Form 1040EZ, line 10			
21 22	*Do not include tax from Form 8814 or 4972 or from recapture of an educati include alternative minimum tax from Form 1040A. Add lines 18 through 20 Tax. Subtract line 21 from line 17. Also include this amount on Form 10 Caution. Your tax may be less if you figure it using the 2005 Tax Table, Tax Computation Worksho	)40, line 44.	21 22 S27900	

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

al à duite de la l	FLGSTR	OMB No. 1545-0074
chedule R Form 1040)	Credit for the Elderly or the Disabled	2005
partment of the Treasury emal Revenue Service (99)	► Attach to Form 1040. ► See Instructions for Schedule R (Form 1040).	Attachment Sequence No. 16
ame(s) shown on Form 1040	Your	social security number
ou may be able to ta	ke this credit and reduce your tax if by the end of 2005:	
You were age 65 or	older or • You were under age 65, you retired on permanent and to you received taxable disability income.	t <b>al</b> disability, and
ut you must also me	et other tests. See page R-1.	
In most cases, th	ne IRS can figure the credit for you. See page R-1.	·
Part I Check the	Box for Your Filing Status and Age	FLGSTR
your filing status is	s: And by the end of 2005: C	heck only one b
Single,	<b>1</b> You were 65 or older	1 🗆
lead of household, o Qualifying widow(er)	<ul> <li>You were under 65 and you retired on permanent and total d</li> </ul>	lisability 2
	<b>3</b> Both spouses were 65 or older	3
	4 Both spouses were under 65, but only one spouse represent and total disability	tired on <b>4</b>
Married filing ointly	5 Both spouses were under 65, and both retired on permanent a disability	
	6 One spouse was 65 or older, and the other spouse was unde retired on permanent and total disability	r 65 and <b>6</b>
	7 One spouse was 65 or older, and the other spouse was unde not retired on permanent and total disability	
Married filing	8 You were 65 or older and you lived apart from your spouse 2005	
separately	<b>9</b> You were under 65, you retired on permanent and total disab you lived apart from your spouse for all of 2005	ility, and <b>9</b>
Did you check	Yes Skip Part II and complete Part III on back.	
box 1, 3, 7, or 8?	── No ──→ Complete Parts II and III.	
Part II Statemen	t of Permanent and Total Disability (Complete only if you checked box 2,	4, 5, 6, or 9 abo
If: 1 You filed a phy statement for ta	sician's statement for this disability for 1983 or an earlier year, or you fix years after 1983 and your physician signed line B on the statement, and	led or got a
<b>2</b> Due to your con in 2005, check	ntinued disabled condition, you were unable to engage in any substantial gathis box	ainful activity ▶□
• If you checke	d this box, you do not have to get another statement for 2005.	
● If you did no	t check this box, have your physician complete the statement on page R-	4. You <b>must</b>
keep the state	ement for your records.	

•

Schedule R (Form 1040) 2005

Schedule R (Form 1040) 2005

Page 2

SCHEDULE SE (Form 1040) Department of the Treasury	SFCPRI S020	Self-Employme • Attach to Form 1040. ► See Instructions		OMB No. 1545-0074
Internal Revenue Service (99)				
Name of person with se		nent income (as shown on Form 1040) IARY TAXPAYER	Social security number of person with self-employment income ►	

# Who Must File Schedule SE

You must file Schedule SE if:

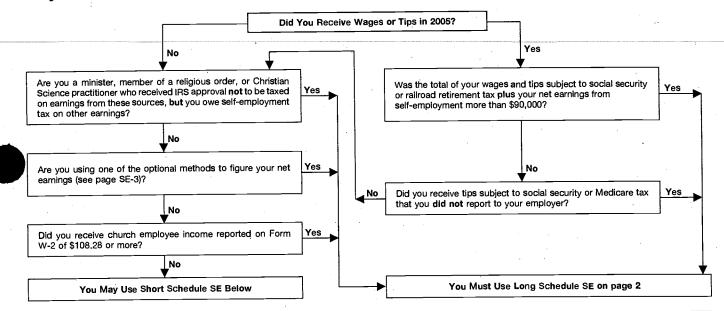
• You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, or

• 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 58.

# 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.

		T		-
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		
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:			
	• \$90,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58.	5	E30700	
ł	• More than \$90,000, multiply line 4 by 2.9% (.029). Then, add \$11,160.00 to the result. Enter the total here and on Form 1040, line 58.			
6	Deduction for one-half of self-employment tax. Multiply line 5 by			
Ŭ	50% (.5). Enter the result here and on Form 1040, line 27 6			

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11358Z

Schedule SE (Form 1040) 2005

2

3 4a b C

5a

b 6 7

8a

PRIMARY FORMS

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

Attachment Sequence No. 17 Social security number of person with self-employment income

Page 2

### 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 +/-		
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				ı .
income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2	E29100 +/-		
Combine lines 1 and 2	3			
If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	E29150 +/-		
If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b			
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		
Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income				
Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b			
Net earnings from self-employment. Add lines 4c and 5b	6	E29300		
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 2005	7	90,000	00	
Total social security wages and tips (total of boxes 3 and 7 on Form(s)W-2) and railroad retirement (tier 1) compensation. If \$90,000 or more,skip lines 8b through 10, and go to line 11				
Unreported tips subject to social security tax (from Form 4137, line 9) 8b E29360 Add lines 8a and 8b.	8c	E29400		
Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 .	9			
Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	E29550		
Multiply line 6 by 2.9% (.029)	11	E30000		
Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 58	12	E30700		•
Deduction for one-half of self-employment tax. Multiply line 12 by         50% (.5). Enter the result here and on Form 1040, line 27				

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

FRMCD1

Farm Optional Method. You may use this me than \$2,400 or (b) your net farm profits <sup>2</sup> were le	thod only if (a) your gross farm income <sup>1</sup> was not more uss than \$1,733.			
14 Maximum income for optional methods .		14	1,600	00
15 Enter the smaller of: two-thirds (%) of ground include this amount on line 4b above .	15	E31170		
<b>Nonfarm Optional Method.</b> You may use this than \$1,733 and also less than 72.189% of you from self-employment of at least \$400 in 2 of	2000 States			
Caution. You may use this method no more that	an five times.			
16 Subtract line 15 from line 14		16		
17 Enter the smaller of: two-thirds (%) of group on line 16. Also include this amount on line	17	E31250		
<sup>1</sup> From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.	<sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 10 Sch. K-1 (Form 1065-B), box 9.	)65), b	ox 14, code A; ar	nd
<sup>2</sup> From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A.	<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 106 K-1 (Form 1065-B), box 9.	35), bo	x 14, code C; and	d Sch.

SCHEDULE SE (Form 1040)	SFCSEC S021	Self-Employm	ent Tax	OMB No. 1545-0074
Department of the Treasury Internal Revenue Service (99)	► At	tach to Form 1040. ► See Instruction	s for Schedule SE (Form 1040).	Attachment Sequence No. 17
Name of person with se		income (as shown on Form 1040)	Social security number of person with self-employment income ►	

# Who Must File Schedule SE

You must file Schedule SE if:

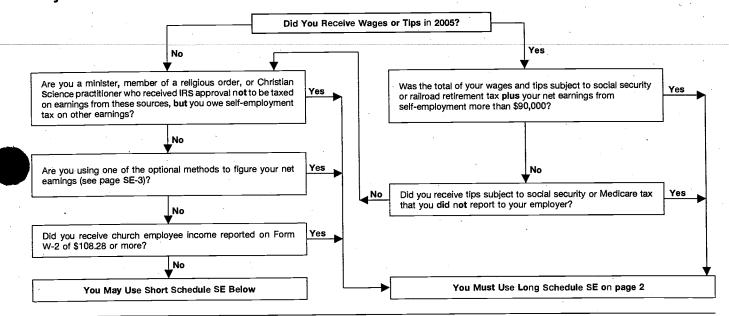
• You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, or

 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 58.

# 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		
3 4 5	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. ► Self-employment tax. If the amount on line 4 is:	4	E29170	
-	<ul> <li>\$90,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58.</li> <li>More than \$90,000, multiply line 4 by 2.9% (.029). Then, add \$11,160.00 to the result. Enter the total here and on Form 1040, line 58.</li> </ul>	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 27			

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule S	E (Form	1040)	2005
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SECONDARY FORMS

Social security number of person with self-employment income

Attachment Sequence No. 17

Page 2

E29120 +/-

E29170 +/-

E29250

E29325

90,000

00

4a 4b

4c

5b

6

7

### Section B—Long Schedule SE

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

### 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.

- Α 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. . 🕨 . . Net farm profit or (loss) from Schedule F. line 36, and farm partnerships. Schedule K-1 (Form 1 E29050 +/-1 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)
- Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 2 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 2 income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4) 3 Combine lines 1 and 2 2

			• •	• • •	• •	•	· ·	• •	•	• •	•	•	• •	• •	•	•	•	•	•	•
1a	If line 3 is more	than zer	o, mul	tiply	line 3	B by 3	92.35	% (.92	35).	Othe	erwi	se, i	ente	er am	ioui	nt fi	rom	lin	е 3	3
b	If you elect one	e or both	of the	e opt	ional	met	hods.	enter	the	total	of	line	s 15	anc	1 17	7 hé	ere			

с	Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employmer	it tax.	Exc	eption.	
	If less than \$400 and you had church employee income, enter -0- and continue.			🕨	

	Enter your church employee income from Form W-2. See page SE-1	50		E30300
	for definition of church employee income	Ja	<u> </u>	
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-			

6	Net earnings from self-employment. Add lines 4c and 5b
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 2005

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 \$90,000 or more,         skip lines 8b through 10, and go to line 11		
b	Unreported tips subject to social security tax (from Form 4137, line 9) 8b E29365		
	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 58	12	E30800

50% (.5). Enter the result here and on Form 1040, line 27

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

FRMCD2

	Optional Method. You may use this met \$2,400 or (b) your net farm profits <sup>2</sup> were le	hod <b>only</b> if <b>(a)</b> your gross farm income <sup>1</sup> was not more ss than \$1,733.			
14	Maximum income for optional methods		14	1,600	00
	Enter the smaller of: two-thirds (%) of gro include this amount on line 4b above	ss farm income <sup>1</sup> (not less than zero) or \$1,600. Also	15	E31200	
than		method <b>only</b> if <b>(a)</b> your net nonfarm profits <sup>3</sup> were less r gross nonfarm income <sup>4</sup> <b>and (b)</b> you had net earnings he prior 3 years.	1000 C 1000 C		
Caut	ion. You may use this method no more tha	n five times.			
16	Subtract line 15 from line 14		16		ļ
17	Enter the <b>smaller</b> of: two-thirds (%) of gross on line 16. Also include this amount on line	s nonfarm income⁴ (not less than zero) <b>or</b> the amount 4b above	17	E31300	
	n Sch. F, line 11, and Sch. K-1 (Form 1065), 14, code B.	<sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 10 Sch. K-1 (Form 1065-B), box 9.	065), b	oox 14, code A; ar	nd
	n Sch. F, line 36, and Sch. K-1 (Form 1065), 14, code A.	<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 100 K-1 (Form 1065-B), box 9.	65), bo	ox 14, code C; and	Sch.

SCHEDULE SE	SCHSE			OMB No. 1545-0074
(Form 1040)	S013E S020, S021	Self-Employm	ent Tax	2005
Department of the Treasury Internal Revenue Service (99)	Attach t	o Form 1040. ► See Instruction	s for Schedule SE (Form 1040).	Attachment Sequence No. 17
Name of person with se	elf-employment incor	ne (as shown on Form 1040)	Social security number of person	
	COMBINED	FORMS	. with self-employment income >	

# Who Must File Schedule SE

You must file Schedule SE if:

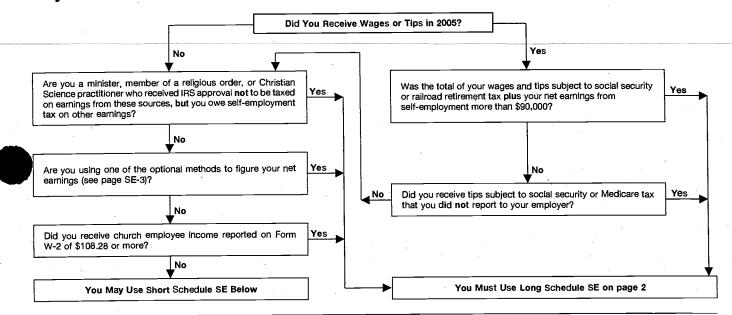
• You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, or

• 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 58.

# 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	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	2	E29070 +/-	
3		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 . E29190. E29275. ►	4	E29130	
5	Self-employment tax. If the amount on line 4 is:		· · · · · ·	
	• \$90,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58.	5	E30600	
	<ul> <li>More than \$90,000, multiply line 4 by 2.9% (.029). Then, add \$11,160.00 to the result. Enter the total here and on Form 1040, line 58.</li> </ul>			
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (5) Enter the result here and on Form 1040, line 27			

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11358Z

Schedule	SE (Form 1040) 2005	COMBINED FORMS	Attachment Sequence No.	17	·P	Page 2
lame of	person with self-employment	income (as shown on Form 1040)	Social security number of perso with self-employment income I			
Sectio	n B—Long Schedule SE					
Part I	Self-Employment Tax	· · · · · · · · · · · · · · · · · · ·				
c and	your only income subject to go to line 5a. Income from s See page SE-1.	o self-employment tax is <b>church e</b> ervices you performed as a minist	mployee income, skip lines 1 th er or a member of a religious ord	trough der is	h 4b. Enter -0- o not church emp	n line Noyee
A Ify ha	you are a minister, member d \$400 or more of <b>other</b> ne	of a religious order, or Christian S earnings from self-employment, c	cience practitioner and you filed heck here and continue with Pa	IForn rtI.	n 4361, but you	
		Schedule F, line 36, and farm part Skip this line if you use the farm op		1	E29000 +/-	
14 of	, code A (other than farming) religious orders, see page S	e C, line 31; Schedule C-EZ, line 3; ; and Schedule K-1 (Form 1065-B), SE-1 for amounts to report on this is line if you use the nonfarm option	box 9. Ministers and members line. See page SE-2 for other	2	E29070 +/-	
	mbine lines 1 and 2			3		
4a If I	ine 3 is more than zero, mult	iply line 3 by 92.35% (.9235). Other	wise, enter amount from line 3	. 4a	E29130 +/-	<u> </u>
<b>b</b> If y	you elect one or both of the	optional methods, enter the total of	of lines 15 and 17 here	4b		·
		s than \$400, s <b>top</b> ; you do not owe s <b>hurch employee income,</b> enter -0-		4c	E29190	
fo	definition of church employe	n <b>come</b> from Form W-2. See page S ee income	m_   E30100			
		235). If less than \$100, enter -0-		5b 6	E29275	┣━━
	-	oyment. Add lines 4c and 5b		0	LESETS	<u> </u>
		d wages and self-employment earr 7.65% railroad retirement (tier 1) t		7	90,000	00
W	-2) and railroad retirement (tie	I tips (total of boxes 3 and 7 on For er 1) compensation. If \$90,000 or m go to line 11	ore, 8a E29335			
		al security tax (from Form 4137, lin	e 9) 8b E29355	8c	E29375	
9 SL	ubtract line 8c from line 7. If	zero or less, enter -0- here and or	i line 10 and go to line 11 . ►	9		
		or line 9 by 12.4% (.124)		10	E29500	<b> </b>
	ultiply line 6 by 2.9% (.029)			11	E29975	<u> </u>
13 De	eduction for one-half of sel	es 10 and 11. Enter here and on F f-employment tax. Multiply line 12 and on Form 1040, line 27	2 by	12	E30600	
Part I	-	Figure Net Earnings (see pag				

<u></u>	aonar i	nothodo	io i igui	 	.90 (000	page .	,	

than \$2,400 or (b) your net farm profits <sup>2</sup> were le	ess than \$1,733.			
14 Maximum income for optional methods	14	1,600	00.	
15 Enter the smaller of: two-thirds (%) of gro	oss farm income <sup>1</sup> (not less than zero) or \$1,600. Also	15	E31150	
Nonfarm Optional Method. You may use this than \$1,733 and also less than 72.189% of you from self-employment of at least \$400 in 2 of				
Caution. You may use this method no more that <b>16</b> Subtract line 15 from line 14	an five times.	16		
<ul><li>17 Enter the smaller of: two-thirds (%) of group on line 16. Also include this amount on line</li></ul>	17	E31220		
<sup>1</sup> From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.	<sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 10 Sch. K-1 (Form 1065-B), box 9.	)65), b	ox 14, code A; a	nd
<sup>2</sup> From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A.	<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 106 K-1 (Form 1065-B), box 9.	35), bo	x 14, code C; an	d Sch.

			Ford	ign Tax	Credit			. [0	OMB No. 1545-012
<b>1116</b>	· . · · ·			uai, Estate					2005
partment of the Treasury		► Att	ach to Forr	n 1040, 1040	ONR, 1041, or	990-T.			Attachment Sequence No. 19
ernal Revenue Service (99)			► See	separate in	structions.	Identifying	number as	shown on I	page 1 of your tax
me									
se a separate Form 1116 ox on each Form 1116. F	for each ca Report all an	tegory of inco nounts in U.S.	ome listed b dollars exc	elow. See C cept where s	ategories of I pecified in Pa	ncome on p rt II below.	bage 3 of t	the instruc	tions. Check only
Passive income	d	Shipping	income		<b>g</b> [	] Lump-su	m distribu	tions	
High withholding tax	k e	Dividend:	s from a Di	SC or forme		Section 9	••		•
interest	f			from a fore	<b>.</b> .	Certain ir			y treaty
Financial services in	come		poration (F	SC) or form	er j	General I	imitation i	ncome	
		FSC		ь.			*		· · · ·
Resident of (name of c	country)								
ote: If you paid taxes to	only one i	oreign count	ry or U.S.	oossession,	use column /	A in Part I a	and line A	in Part II	. If you paid tax
ore than one foreign C	ountry or U.	S. possessio	n, use a se	parate colur	nn and line fo	or each cou	ntry or po	ssession.	
Part I Taxable Inco	ome or Lo	ss From S	ources O					Checke	
					reign Country	· · · · · · · · · · · · · · · · · · ·			Total
				<u>A</u>	<u>B</u>		C		Add cols. A, B, ar
Enter the name of			F	· · .					
		•••							
1 Gross income fro			100 Mar						
shown above and of	the type Ch	ecked above	(see						
page 13 of the inst	ructions):	•••••							
	•••••							-	Т3
				a service design				· 1	
eductions and losses (	Caution: See	pages 13 an	d 14						
f the instructions):									
2 Expenses definitel line 1 (attach stater		o the income	e on						
3 Pro rata share of ot related:	her deductio	ons not defin	itely						
a Certain itemized	deduction	s or stan	dard						
deduction (see inst	•		• .•						
<b>b</b> Other deductions (		•	· ·				<u> </u>		
c Add lines 3a and 3							•		
d Gross foreign sour									
e Gross income from	all sources	(see instruct	ions)						
f Divide line 3d by li	ne 3e (see il	nstructions)	•••	-		<del>.</del>			
g Multiply line 3c by	line 3f.								
4 Pro rata share of inte	erest expense	e (see instructi	ions):						
a Home mortgage i	nterest (use	worksheet	on			•			
page 13 of the inst	ructions) .		· ·						
<b>b</b> Other interest expe			· ·			_			
5 Losses from foreig		• • • •				. <u> </u>			6 Т.
6 Add lines 2, 3g, 4a	, 4b, and 5	<u> </u>	<u>· ·   </u>						-
7 Subtract line 6 from Part II Foreign Ta	n line 1. En	ter the result	here and c	on line 14, p	age 2	<u></u>	<u>· · ·</u>	. ►	7Т316
Credit is claimed	xes Palu	or Accrue	u (see pa		ign taxes paid				
		In foreign			Ign taxes paid	or accided	In U.S. d	i	
for taxes				(a) Other				(w) Othe	r (x) Total for
for taxes (you must check one)		withheid at sou	rce on:	(s) Other foreign taxes	Taxes wit	hheid at sourc	ce on:	foreign tax	taxes paid
for taxes (you must check one) (m) Paid (n) Accrued	Taxes			paid or	(t) Dividends	(u) Rents and royalties	(v) Interest	paid or accrued	
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(you must check one) (m) Paid (n) Accrued (o) Date paid or accrued	Taxes (p) Dividends	(q) Rents and royalties	(r) Interest	accrued		androyamoo	-		
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(you must check one)       (m)     Paid       (n)     Accrued       (o)     Date paid       or accrued	·	(q) Rents and royalties	(r) Interest		· · · · · · · · · · · · · · · · · · ·				

	Account of the			iguring the Credit	art II	3
		T31400		amount from line 8. These are your total foreign taxes paid	Ent	
		101400	9	ed for the category of income checked above Part I	or	
			10	ck or carryover (attach detailed computation)	Ca	
	6.5					
			11	s 9 and 10	Ad	
<b>1</b>		T31600				
			12	on in foreign taxes (see page 15 of the instructions).	Re	
T31500						
	13	le for credit	s availab	line 12 from line 11. This is the total amount of foreign taxe	Su	
· · · · ·		·		amount from line 7. This is your taxable income or (loss) from	Ent	
		T31620 +/-		outside the United States (before adjustments) for the category	SOL	
			14	e checked above Part I (see page 15 of the instructions)	of	
		T31625 +/-	15	ents to line 14 (see page 16 of the instructions)	Ad	
				the amounts on lines 14 and 15. This is your net foreign	Co	
· · · · · · · · · · · · · · · · · · ·				axable income. (If the result is zero or less, you have no foreign		
				it for the category of income you checked above Part I. Skip		
· · · ·				through 21. However, if you are filing more than one Form		
		T31630 +/-	16	u must complete line 19.)		
1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 -			1 1			
			1 1	als: Enter the amount from Form 1040, line 41 (minus any		
				on Form 8914, line 2). If you are a nonresident alien, enter the from Form 1040NR, line 38 (minus any amount on Form 8914,		
			1 1	Estates and trusts: Enter your taxable income without the		
	4900,000,000,000,000		17	n for your exemption		
		r conital gains and		: If you figured your tax using the lower rates on qualified div		•
		i Capital gains, see	nuenus o	of the instructions.		
	18			ne 16 by line 17. If line 16 is more than line 17, enter "1"		
			• • • •	he 16 by line 17, it line 16 is more than line 17, enter "1"	Div	
	8 A A A	··· · · · · ·			-	
		alien, enter the amount	resident	als: Enter the amount from Form 1040, line 44. If you are a nor		
				als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41.	fro	
	10			als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin	fro Est	
	19	he total of Form 990-T,	e 1a, or t	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37	fro Est line	
T31635		he total of Form 990-T,	e 1a, or t	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37 If you are completing line 19 for separate category g (lump-sum distribut	fro Est line Ca	
T31635	<u>19</u> 20	he total of Form 990-T, page 18 of the instructions.	e 1a, or 1  ions), see (	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37	fro Est line Ca Mu	
T31635 T31640	20	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through	e 1a, or t  ions), see r u are filing priate ling	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37 <i>f you are completing line 19 for separate category g (lump-sum distribut</i> line 19 by line 18 (maximum amount of credit) smaller of line 13 or line 20. If this is the only Form 1116 you enter this amount on line 31. Otherwise, complete the appro-	fro Est line Ca Mu En 30	
		he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or t ions), see p are filing priate ling	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37	fro Est line Ca Mu En 30 pag	
	20	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or t ions), see p are filing priate ling	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37 <i>f you are completing line 19 for separate category g (lump-sum distribut</i> line 19 by line 18 (maximum amount of credit) smaller of line 13 or line 20. If this is the only Form 1116 you enter this amount on line 31. Otherwise, complete the appro-	fro Est line Ca Mu En 30 pag	
	20	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or t  ions), see p  are filing priate ling page 1	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37 If you are completing line 19 for separate category g (lump-sum distribut line 19 by line 18 (maximum amount of credit) e smaller of line 13 or line 20. If this is the only Form 1116 you enter this amount on line 31. Otherwise, complete the appro of the instructions)	fro Est line Ca Mu En 30 pa art	
	20	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or t ions), see p are filing priate ling	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37 . If you are completing line 19 for separate category g (lump-sum distribut line 19 by line 18 (maximum amount of credit) e smaller of line 13 or line 20. If this is the only Form 1116 you enter this amount on line 31. Otherwise, complete the appro of the instructions)	fro Est line Ca Mu En 30 pa art <b>N</b>	
	20	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or t ions), see p u are filing priate ling page 1 22	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37	fro Est line Ca Mu En 30 pa art T	
	20	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or t  ions), see p  are filing priate ling page 1	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37 If you are completing line 19 for separate category g (lump-sum distribut line 19 by line 18 (maximum amount of credit) e smaller of line 13 or line 20. If this is the only Form 1116 you enter this amount on line 31. Otherwise, complete the appro of the instructions)	fro Est line Ca Mu En 30 pa pa art T	
	20	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or t ions), see ( are filing priate line page 1 22 23	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37 <i>f you are completing line 19 for separate category g (lump-sum distribut</i> line 19 by line 18 (maximum amount of credit) e smaller of line 13 or line 20. If this is the only Form 1116 you enter this amount on line 31. Otherwise, complete the appro of the instructions) Summary of Credits From Separate Parts III (see or taxes on passive income	fro Est line Cau Mu En 30 pay art N Cre	
	20	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or t ions), see p u are filing priate ling page 1 22	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37	fro Est line Cau Mu En 30 pay art N Cre	
	20	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or 1  . are filing priate line  page 1 22 23 24	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37 <i>f you are completing line 19 for separate category g (lump-sum distribut</i> line 19 by line 18 (maximum amount of credit) e smaller of line 13 or line 20. If this is the only Form 1116 you enter this amount on line 31. Otherwise, complete the appro of the instructions) Summary of Credits From Separate Parts III (see or taxes on passive income	fro Est line Cau Mu En 30 pay art N Cre	
	20	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or t ions), see ( are filing priate line page 1 22 23	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37 <i>f you are completing line 19 for separate category g (lump-sum distribut</i> line 19 by line 18 (maximum amount of credit) e smaller of line 13 or line 20. If this is the only Form 1116 you enter this amount on line 31. Otherwise, complete the appro of the instructions) Summary of Credits From Separate Parts III (see or taxes on passive income	fro Est line Ca Mu En 30 pa art T Cre Cre	
	20	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or t ions), see p are filing priate line page 1 22 23 24 25	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37	fro Est line Cau Mu En 30 pa art Cre Cre Cre	
	20	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or t ions), see p are filing priate line page 1 22 23 24 25	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37	fro Est line Cau Mu En 30 pa art C Cre Cre Cre Cre Cre	
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	20	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or t ions), see p are filing priate line page 1 22 23 24 25	als: Enter the amount from Form 1040, line 44. If you are a nor im 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37	fro Est line Ca Mu En 30 pa pa art Cro Cro Cro Cro Cro Cro Cro Cro Cro Cro	
	20	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or t ions), see ( are filing priate line page 1 22 23 24 25 26	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37	fro Est Inne Cau Mu En 30 pau art Cru Cru Cru Cru Cru Cru Cru Cru Cru Cru	
	20	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or t ions), see ( are filing priate line page 1 22 23 24 25 26 27	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37 <i>f you are completing line 19 for separate category g (lump-sum distribut</i> line 19 by line 18 (maximum amount of credit) e smaller of line 13 or line 20. If this is the only Form 1116 you enter this amount on line 31. Otherwise, complete the appro of the instructions) Summary of Credits From Separate Parts III (see or taxes on passive income or taxes on high withholding tax interest or taxes on financial services income or taxes on shipping income or taxes on dividends from a DISC or former DISC and certain ions from a FSC or former FSC	fro Est line Ca Mu En 30 pa art Ca Cre Cre Cre Cre Cre Cre Cre Cre Cre Cre	
	20	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or t ions), see ( are filing priate line page 1 22 23 24 25 26	als: Enter the amount from Form 1040, line 44. If you are a nor im 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37	fro Est line Ca Mu En 30 pa art Ca Cre Cre Cre Cre Cre Cre Cre Cre Cre Cre	
	20	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or 1 	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37 <i>f you are completing line 19 for separate category g (lump-sum distribut</i> line 19 by line 18 (maximum amount of credit) e smaller of line 13 or line 20. If this is the only Form 1116 you enter this amount on line 31. Otherwise, complete the appro of the instructions) <b>Summary of Credits From Separate Parts III</b> (see or taxes on passive income or taxes on high withholding tax interest or taxes on financial services income or taxes on shipping income or taxes on dividends from a DISC or former DISC and certain ions from a FSC or former FSC or taxes on lump-sum distributions	fro Est line Cau Mu En 30 pa art C Cre Cre Cre Cre Cre Cre Cre Cre Cre Cr	
	20	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or t ions), see ( are filing priate line page 1 22 23 24 25 26 27	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37 <i>f you are completing line 19 for separate category g (lump-sum distribut</i> line 19 by line 18 (maximum amount of credit) e smaller of line 13 or line 20. If this is the only Form 1116 you enter this amount on line 31. Otherwise, complete the appro- of the instructions) Summary of Credits From Separate Parts III (see or taxes on passive income or taxes on high withholding tax interest or taxes on financial services income or taxes on shipping income or taxes on dividends from a DISC or former DISC and certain ions from a FSC or former FSC or taxes on lump-sum distributions or taxes on certain income re-sourced by treaty	fro Est line Cau Mu En 30 pa art T Cre Cre Cre Cre Cre Cre Cre Cre Cre Cre	
	20 21 30	he total of Form 990-T, page 18 of the instructions. g, skip lines 22 through e in Part IV (see	e 1a, or 1 	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37 <i>f you are completing line 19 for separate category g (lump-sum distribut</i> line 19 by line 18 (maximum amount of credit) e smaller of line 13 or line 20. If this is the only Form 1116 you enter this amount on line 31. Otherwise, complete the appro- of the instructions) Summary of Credits From Separate Parts III (see or taxes on passive income or taxes on high withholding tax interest or taxes on financial services income or taxes on shipping income or taxes on dividends from a DISC or former DISC and certain ions from a FSC or former FSC or taxes on lump-sum distributions or taxes on certain income re-sourced by treaty or taxes on general limitation income s 22 through 29	fro Est line Cau Mu En 30 pa art C Cre Cre Cre Cre Cre Cre Cre Cre Cre Cr	
T31640	20 21 30 31	he total of Form 990-T, bage 18 of the instructions. g, skip lines 22 through a in Part IV (see 8 of the instructions)	e 1a, or t ions), see p are filing priate line 22 23 24 25 26 27 28 29	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37 <i>f you are completing line 19 for separate category g (lump-sum distribut</i> line 19 by line 18 (maximum amount of credit) e smaller of line 13 or line 20. If this is the only Form 1116 you enter this amount on line 31. Otherwise, complete the appro- of the instructions) Summary of Credits From Separate Parts III (see or taxes on passive income or taxes on high withholding tax interest or taxes on financial services income or taxes on shipping income or taxes on dividends from a DISC or former DISC and certain ions from a FSC or former FSC or taxes on certain income re-sourced by treaty or taxes on general limitation income s 22 through 29 e smaller of line 19 or line 30	fro Est line Cau Mu En 30 pa art T Cre Cre Cre Cre Cre Cre Cre Cre Cre Cre	<u>a</u>
	20 21 30	he total of Form 990-T, bage 18 of the instructions. g, skip lines 22 through a in Part IV (see 8 of the instructions) 7 of the instructions ne 12 on page 15	e 1a, or t ions), see p are filing priate line 22 23 24 25 26 27 28 29 	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37 if you are completing line 19 for separate category g (lump-sum distribut line 19 by line 18 (maximum amount of credit) e smaller of line 13 or line 20. If this is the only Form 1116 you enter this amount on line 31. Otherwise, complete the appro- of the instructions) Summary of Credits From Separate Parts III (see or taxes on passive income or taxes on passive income or taxes on financial services income or taxes on financial services income or taxes on shipping income or taxes on dividends from a DISC or former DISC and certain ions from a FSC or former FSC or taxes on certain income re-sourced by treaty or taxes on general limitation income s 22 through 29 e smaller of line 19 or line 30 on of credit for international boycott operations. See instruct	fro Est line Cau Mu En 30 pa art C Cre Cre Cre Cre Cre Cre Cre Cre Cre Cr	
T31640	20 21 30 31	he total of Form 990-T, bage 18 of the instructions. g, skip lines 22 through a in Part IV (see 8 of the instructions) 10 of the instructions 10	e 1a, or 1 	als: Enter the amount from Form 1040, line 44. If you are a nor m 1040NR, line 41. and trusts: Enter the amount from Form 1041, Schedule G, lin and 37 <i>f you are completing line 19 for separate category g (lump-sum distribut</i> line 19 by line 18 (maximum amount of credit) e smaller of line 13 or line 20. If this is the only Form 1116 you enter this amount on line 31. Otherwise, complete the appro- of the instructions) Summary of Credits From Separate Parts III (see or taxes on passive income or taxes on high withholding tax interest or taxes on financial services income or taxes on shipping income or taxes on dividends from a DISC or former DISC and certain ions from a FSC or former FSC or taxes on certain income re-sourced by treaty or taxes on general limitation income s 22 through 29 e smaller of line 19 or line 30	fro Est line Cau Mu En 30 pa art T Cre Cre Cre Cre Cre Cre Cre Cre Cre Cre	

Department of the Treasury ntemal Revenue Service (99)		S.	Attachment Sequence No. 54
		in which you incurred expen	
Part I Employee Business Expenses and Reimbursem	ents		
		Column A	Column B
Step 1 Enter Your Expenses		Other Than Meals and Entertainment	Me <b>a</b> ls <b>a</b> nd Entertainment
1 Vehicle expense from line 22c or line 29. (Rural mail carriers: S instructions.)	e 1	E31727	
2 Parking fees, tolls, and transportation, including train, bus, etc., the did not involve overnight travel or commuting to and from work		E31747	
3 Travel expense while away from home overnight, including lodgin airplane, car rental, etc. <b>Do not</b> include meals and entertainment		E31767	
4 Business expenses not included on lines 1 through 3. Do r include meals and entertainment.	ot	E31787	
E Maala and antartainment expenses (see instructions)	5		E31807
<ul> <li>5 Meals and entertainment expenses (see instructions)</li> <li>6 Total expenses. In Column A, add lines 1 through 4 and enter 1</li> </ul>	· –		
result. In Column B, enter the amount from line 5	6	E31827	A Contraction of the second

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 <b>not</b> 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	

# 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	
• • •	<b>Note:</b> If <b>both columns</b> 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	
<b>10</b> ·	Add the amounts on line 9 of both columns and enter the total here Schedule A (Form 1040), line 20. (Reservists, qualified performing local government officials, and individuals with disabilities: See the in on where to enter the total.)	artis	sts, fee-basis state	or	6 E32047	
For	Paperwork Reduction Act Notice, see instructions.	Ca	at. No. 11700N		Form <b>2106</b>	<b>i</b> (2005

# COMBINED

Form 2106 (2005)

Part							1	·
	ion A—General Information ( laiming vehicle expenses.)	You must complete this	s section if you		(a) Vehicle	1	(b) Vehic	cle 2
1	Enter the date the vehicle was pla	aced in service		11			1	/
	Total miles the vehicle was driver			12	·	niles		miles
	Business miles included on line 1			13		niles		miles
	Percent of business use. Divide li			14		%		%
	Average daily roundtrip commutir	•		15		niles		miles
	• • •		· · · · ·	16		niles		miles
	Commuting miles included on line	•		17		niles		miles
	Other miles. Add lines 13 and 16						·	
	Do you (or your spouse) have and					•••	. ∐ Yes	
	Was your vehicle available for per					•••	. 🗌 Yes	No No
	Do you have evidence to support							
	If "Yes," is the evidence written?.							
_	on B—Standard Mileage Rate (S					is se	ction or Sect	
	Multiply business miles driven be			22a		• •		
	Multiply business miles driven aft			22b	E31717			
	Add lines 22a and 22b. Enter the					22c		
ect	ion C—Actual Expenses	(a) V	ehicle 1			<b>b)</b> Ve	hicle 2	
3	Gasoline, oil, repairs, vehicle							
	insurance, etc.	23						Non Salaring Construction of the
	Vehicle rentals	24a						
	Inclusion amount (see instructions)	24b						a an
	Subtract line 24b from line 24a	24c	· · ·					
	· .			Ī		S. Miller Alexandria		
	Value of employer-provided							
	vehicle (applies only if 100% of		· ·					· .
-	annual lease value was included	25						-
_	on Form W-2-see instructions)	26		1			· .	
6	Add lines 23, 24c, and 25					0	E	
7	Multiply line 26 by the	07						
	percentage on line 14	27						
8	Depreciation (see instructions) .	28		+				_
9	Add lines 27 and 28. Enter total		E31797	Ì				
	here and on line 1.	29	28.	<u> </u>				
Sect	ion D—Depreciation of Vehicles (			le and				/enicle.)
		(a) V	ehicle 1	la Calendar		(D) Ve	hicle 2	
0	Enter cost or other basis (see							
	instructions)	30				Constanting of the second		<u>i i i i i i i i i i i i i i i i i i i </u>
1	Enter section 179 deduction							
	(see instructions)	31		Pagestant			The second s	SASSING CREWN PROPERTY
2	Multiply line 30 by line 14 (see							
	instructions if you claimed the							
	section 179 deduction or					1		
÷	special allowance)	32			·			
2	Enter depreciation method and						A particular of	
3	percentage (see instructions)	33						
A -							S	
4	Multiply line 32 by the percentage	34						
<u>.</u> .	on line 33 (see instructions)	35	· · ·	1				
5	Add lines 31 and 34							L Lightering
6	Enter the applicable limit explained							
	in the line 36 instructions	36				1		
7.	Multiply line 36 by the							
	percentage on line 14	37						
8	Enter the smaller of line 35							
	or line 37. If you skipped lines						9 9 9	
	36 and 37, enter the amount							
	from line 35. Also enter this							
	amount on line 28 above	38						
			<u>\$</u>	1			a	

Form 2106 (2005)

Form 2106-EZ	Unreimbursed Employe	e Business Expenses	OMB No. 1545-0074
Department of the Treasury Internal Revenue Service (99)	► Attach to	Form 1040	Attachment Sequence No. 54A
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 for this purpose).

If you are claiming vehicle expense, you are using the standard mileage rate for 2005.

Caution: You can use the standard mileage rate for 2005 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.

artl	Figure Your Expenses		
Vehicle	e expense using the standard mileage rate. Complete Part II and then go to line 1a below.		
a Multiply	y business miles driven before September 1, 2005, by 40.5¢ (.405) 1a E31707		
Multipl	y business miles driven after August 31, 2005, by 48.5¢ (.485) 1b E31717		
Add lir	nes 1a and 1b	1c	E31727
	ig fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight or commuting to and from work	2	E31747
	expense while away from home overnight, including lodging, airplane, car rental, etc. ot include meals and entertainment	3	E31767
	ess expenses not included on lines 1c through 3. <b>Do not</b> include meals and ainment	4	E31787
Depar	and entertainment expenses: $ \frac{E31807}{E31807} \times 50\% $ (.50) (Employees subject to the timent of Transportation (DOT) hours of service limits: Multiply meal expenses incurred away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	_5	E32027
20. (A artists	<b>expenses.</b> Add lines 1c through 5. Enter here and on <b>Schedule A (Form 1040), line</b> rmed Forces reservists, fee-basis state or local government officials, qualified performing s, and individuals with disabilities: See the instructions for special rules on where to enter mount.)	6	E32047

8 Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:

	Paperwork Reduction Act Notice, see page 3.	Cat. No. 20604Q		Form 2106-EZ (2005)
b	If "Yes," is the evidence written?.	<u></u>	<u> </u>	Yes No
11a	Do you have evidence to support your deduction?.			Yes 🗌 No
10	Was your vehicle available for personal use during off-duty hours'	?		Yes 🗌 No
9	Do you (or your spouse) have another vehicle available for person	al use?	• • • •	🗌 Yes 🗌 No
	a Business b Commuting (see instructions	s)	c Other	· · · · · · · · · · · · · · · · · · ·



Unreimbursed Employee Business Expenses



Department of the Treasury Internal Revenue Service (99)		Attach to I	Sequence No.	
Your name			Occupation in which you incurred expenses	Social security numbe
rour nume:	FIRST		•	

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

Form 2106-EZ

• 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 for this purpose).

• If you are claiming vehicle expense, you are using the standard mileage rate for 2005.

Caution: You can use the standard mileage rate for 2005 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.

Par	t Figure Your Expenses		
1	Vehicle expense using the standard mileage rate. Complete Part II and then go to line 1a belo	w.	
а	Multiply business miles driven before September 1, 2005, by 40.5¢ (.405)		
b	Multiply business miles driven after August 31, 2005, by 48.5¢ (.485)		······································
с	Add lines 1a and 1b	10	E31720
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overni travel or commuting to and from work		E31740
3	Travel expense while away from home overnight, including lodging, airplane, car rental, o <b>Do not</b> include meals and entertainment	etc. 3	E31760
4	Business expenses not included on lines 1c through 3. Do not include meals a entertainment	and 4	E31780
5	Meals and entertainment expenses: $ \frac{E31800}{2} \times 50\% $ (.50) (Employees subject Department of Transportation (DOT) hours of service limits: Multiply meal expenses incur while away from home on business by 70% (.70) instead of 50%. For details, see instruction	rred	E32020
6	<b>Total expenses.</b> Add lines 1c through 5. Enter here and on <b>Schedule A (Form 1040)</b> , <b>20</b> . (Armed Forces reservists, fee-basis state or local government officials, qualified perform artists, and individuals with disabilities: See the instructions for special rules on where to enthis amount.)	ning	E32040
Par	t II Information on Your Vehicle. Complete this part only if you are claiming	g vehicle e	expense on line 1.
7	When did you place your vehicle in service for business use? (month, day, year)		Í
8	Of the total number of miles you drove your vehicle during 2005, enter the number of m	niles you us	ed your vehicle for:
	a Business b Commuting (see instructions)	c Othe	r
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?	<u></u>	🗌 Yes 🗌 No
For	Paperwork Reduction Act Notice, see page 3. Cat. No. 20604Q		Form <b>2106-EZ</b> (2005

Form **2106-EZ** 

Department of the Treasury Internal Revenue Service (99)

Your name

# Unreimbursed Employee Business Expenses



► Attach to Form 1040.

Occupation in which you incurred expenses

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

SECOND

• 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 for this purpose).

If you are claiming vehicle expense, you are using the standard mileage rate for 2005.

Caution: You can use the standard mileage rate for 2005 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 then go to line 1a below.		
a	Multiply business miles driven before September 1, 2005, by 40.5¢ (.405)		
b	Multiply business miles driven after August 31, 2005, by 48.5¢ (.485) 1b E31715		
с	Add lines 1a and 1b	1c	E31725
2	Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> 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
	Business expenses not included on lines 1c through 3. Do not include meals and entertainment	4	E31785
5	Meals and entertainment expenses: $ \underline{E31805} \times 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
5	<b>Total expenses.</b> Add lines 1c through 5. Enter here and on <b>Schedule A (Form 1040), line</b> <b>20</b> . (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

For F	Paperwork Reduction Act Notice, see page 3.	Cat. No. 20604Q	ş	Form 2106-EZ (2005)
b	If <u>"Yes," is the evidence written?</u>	<u></u>	<u></u>	🗌 Yes 🗌 No
1 <u>1</u> a	Do you have evidence to support your deduction?			🗌 Yes 🗌 No
10	Was your vehicle available for personal use during off-duty hours? .		• • • • • •	🗆 Yes 🗌 No
9	Do you (or your spouse) have another vehicle available for personal u	ıse?		🗌 Yes 🗌 No
·	a Business b Commuting (see instructions)	· · · · · · · · · · · · · · · · · · ·	c Other	
8	Of the total number of miles you drove your vehicle during 2005, ent	er the number of miles	s you used yo	our vehicle for:
7	When did you place your vehicle in service for business use? (month	, day, year) 🕨		/

# **Employee Business Expenses**

► See separate instructions.

Attach to Form 1040.

OMB No. 1545-0074

FIRST

F2106

Occupation in which you incurred expenses

expenses Social se

# Part I

Your name

Form 2106

Department of the Treasury Internal Revenue Service (99)

# **Employee Business Expenses and Reimbursements**

Step 1 Enter Your Expenses		Column A Other Than Meals and Entertainment		<b>Column B</b> Meals and Entertainment	
1	Vehicle expense from line 22c or line 29. (Rural mail carriers: See instructions.)	1	E31720		
2	Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> 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. <b>Do not</b> 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)	5		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 <b>not</b> 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	

# Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)

_		-			Frank 2106	(0005)
<b>10</b>	Add the amounts on line 9 of both columns and enter the total here Schedule A (Form 1040), line 20. (Reservists, qualified performing local government officials, and individuals with disabilities: See the in on where to enter the total.)	g artis	sts, fee-basis state or	10	E32040	
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	N.,		E32020	
	<b>Note:</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.					
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	

For Paperwork Reduction Act Notice, see instructions.

Form 2106 (2005)

Form 2106 (2005)

Page	2
------	---

t Vehicle Expenses						
tion A—General Information claiming vehicle expenses.)	(You	must complete this section if you		(a) Vehicle 1	(b) Vehicle 2	2
Enter the date the vehicle was p	aced	in service	11	. / /	1 1	
			12	miles		miles
Business miles included on line	12.			miles	· ·	miles
Percent of business use. Divide I	ine 13	3 by line 12				%
Average daily roundtrip commutiv	n <mark>g di</mark> s	tance	-			miles
Commuting miles included on lin	e 12			-		miles
Other miles. Add lines 13 and 16	and	subtract the total from line 12	17	miles		miles
					. 🗌 Yes 🗌	No
					. 🗌 Yes 📋	No
					= = =	No
in Yes, is the evidence written?		· · · · · · · · · · · · · · · · · · ·	•••	<u></u>		No C)
					ction or Section	<u>()</u>
Multiply business miles driven be	fore	September 1, 2005 by 40.5¢ (.405)	228			1
					E31730	
	i cou		• •	· • ·		
	<u> </u>					<u>.</u>
	22					
· · · · · ·						1907 A.
	1.					
	25					
•	26					
				all a state of the		
	27					
	28					-
• • •						
here and on line 1	29					·
tion D-Depreciation of Vehicles	(Use t		le and			:le.)
		(a) Vehicle 1	10000	(b) Ve	hicle 2	
Enter cost or other basis (see						
instructions)	30					
Enter section 179 deduction						
	1.31			STREET, STREET		
	<b></b> -					
Multiply line 30 by line 14 (see						
Multiply line 30 by line 14 (see instructions if you claimed the						
Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or						
Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32			i		
Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) Enter depreciation method and	32			j		
Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) Enter depreciation method and percentage (see instructions) .				i		
Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) Enter depreciation method and percentage (see instructions) . Multiply line 32 by the percentage	<u>32</u> <u>33</u>					
Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) Enter depreciation method and percentage (see instructions) . Multiply line 32 by the percentage on line 33 (see instructions) .	32 33 34			4		
Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	<u>32</u> <u>33</u>					
Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32 33 34			j		
Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) Enter depreciation method and percentage (see instructions) . Multiply line 32 by the percentage on line 33 (see instructions) Add lines 31 and 34 Enter the applicable limit explained in the line 36 instructions	32 33 34 35			3		
Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) Enter depreciation method and percentage (see instructions) . Multiply line 32 by the percentage on line 33 (see instructions) Add lines 31 and 34 Enter the applicable limit explained in the line 36 instructions Multiply line 36 by the percentage on line 14	32 33 34 35			<i>i</i>		
Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) Enter depreciation method and percentage (see instructions) . Multiply line 32 by the percentage on line 33 (see instructions) Add lines 31 and 34 Enter the applicable limit explained in the line 36 instructions Multiply line 36 by the percentage on line 14 Enter the smaller of line 35	32 33 34 35 36			j		
Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) Enter depreciation method and percentage (see instructions) . Multiply line 32 by the percentage on line 33 (see instructions) Add lines 31 and 34 Enter the applicable limit explained in the line 36 instructions Multiply line 36 by the percentage on line 14 Enter the smaller of line 35 or line 37. If you skipped lines	32 33 34 35 36					
Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) Enter depreciation method and percentage (see instructions) . Multiply line 32 by the percentage on line 33 (see instructions) Add lines 31 and 34 Enter the applicable limit explained in the line 36 instructions Multiply line 36 by the percentage on line 14 Enter the smaller of line 35	32 33 34 35 36					
	claiming vehicle expenses.) Enter the date the vehicle was pl Total miles the vehicle was drive Business miles included on line Percent of business use. Divide I Average daily roundtrip commuti Commuting miles included on lin Other miles. Add lines 13 and 16 Do you (or your spouse) have an Was your vehicle available for pe Do you (or your spouse) have an Was your vehicle available for pe Do you have evidence to suppor If "Yes," is the evidence written? <b>ion B—Standard Mileage Rate (</b> Multiply business miles driven be Multiply business miles driven be Multiply business miles driven be Multiply business miles driven be insurance, etc. Vehicle rentals . Inclusion amount (see instructions) . Subtract line 24b from line 24a Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) Add lines 23, 24c, and 25 . Multiply line 26 by the percentage on line 14 Depreciation (see instructions) Add lines 27 and 28. Enter total here and on line 1 <b>tion D—Depreciation of Vehicles</b> Enter cost or other basis (see instructions) . Enter section 179 deduction	claiming vehicle expenses.)Enter the date the vehicle was placedTotal miles the vehicle was driven duriBusiness miles included on line 12Percent of business use. Divide line 13Average daily roundtrip commuting disCommuting miles included on line 12Other miles. Add lines 13 and 16 andDo you (or your spouse) have anotherWas your vehicle available for personaDo you (or your spouse) have anotherWas your vehicle available for personaDo you (or your spouse) have anotherWas your vehicle available for personaDo you (or your spouse) have anotherWas your vehicle available for personaDo you (or your spouse) have anotherWas your vehicle available for personaDo you (or your spouse) have anotherWas your vehicle available for personaDo you (or your spouse) have anotherWas your vehicle available for personaDo you (or your spouse) have anotherWas your vehicle available for personaMoust colspan="2">Multiply business miles driven beforeMultiply business miles driven after AuAdd lines 22a and 22b. Enter the resultInclusion amount (see instructions)Subtract line 24b from line 24aValue of employer-providedvehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)Add lines 27 and	Enter the date the vehicle was placed in service	claiming vehicle expenses.)       I1         Enter the date the vehicle was placed in service       11         Total miles the vehicle was driven during 2005       12         Business miles included on line 12       13         Percent of business use. Divide line 13 by line 12       14         Average daily roundtrip commuting distance.       15         Commuting miles included on line 12       16         Other miles. Add lines 13 and 16 and subtract the total from line 12.       17         Do you (or your spouse) have another vehicle available for personal use?	claiming vehicle expenses.)       (a) vehicle 'i         Enter the date the vehicle was placed in service       11       /         Total miles the vehicle was driven during 2005       13       miles         Business miles included on line 12       13       miles         Percent of business use. Divide line 13 by line 12       14       %         Average daily roundtrip commuting distance.       16       miles         Commuting miles included on line 12       16       miles         Do you (or your spouse) have another vehicle available for personal use?       17       miles         Do you (or your spouse) have another vehicle available for personal use?       17       miles         Must ply business miles driven after August 31, 2005 by 48.5¢ (485)       22a       E31700       12         Multiply business miles driven after August 31, 2005 by 48.5¢ (485)       22b       E31710       24b       24a       24a       24a       24a       24b       24c       24c       24c       24c       24b       24b	claiming vehicle expenses.)       (a) vehicle i         Enter the date the vehicle was placed in service       11       /       /       /         Total miles the vehicle was driven during 2005       12       miles       13       miles         Percent of business use. Divide line 13 by line 12       14       %       %         Average daily roundtrip commuting distance.       16       miles       16         Commuting miles included on line 12       16       miles       17       miles         Other miles. Add lines 13 and 16 and subtract the total from line 12.       17       miles       18         Ob you (or your spouse) have another vehicle available for personal use?       19       Yes       19         Do you (or your spouse) have available for personal use?       Yes       19       19         ion B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section       19       12       12         Multiply business miles driven before September 1, 2005 by 40.5c (405).       22a       E31700       22b       E31730         Itor C—Actual Expenses       (a) Vehicle 1       (b) Vehicle 2       23       24a       24a

Form **2106** (2005)

n	6		F2	106

# **Employee Business Expenses**

► See separate instructions.

► Attach to Form 1040.

OMB No. 1545-0074 G Attachment Sequence No. 54 Social security number

Your name	050010
	SECOND

Occupation in which you incurred expenses

Department of the Treasury Internal Revenue Service (99)

2

Form

### **Employee Business Expenses and Reimbursements** Part I

			Column A	Column B
Step 1 Enter Your Expenses		Other Than Meals and Entertainment		Meals and Entertainment
.1	Vehicle expense from line 22c 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. <b>Do not</b> 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)	5		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

						1
7	Enter reimbursements received from your employer that were not					
	reported to you in box 1 of Form W-2. Include any reimbursements					1.1
	reported under code "L" in box 12 of your Form W-2 (see		F04945		E31865	
	instructions)	7	E31845		L01000	

### Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)

4 - A							
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	
	<b>Note:</b> If <b>both columns</b> 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 her Schedule A (Form 1040), line 20. (Reservists, qualified performin local government officials; and individuals with disabilities: See the on where to enter the total.)	g arti: instru	sts, fee-basis stat	eor	10	E32045	
For	Paperwork Reduction Act Notice, see instructions,	C	at. No. 11700N			Form 2106	(2005)

# SECOND

Form 2106 (2005)

Par				· ·	•	
	tion A—General Information ( claiming vehicle expenses.)	You must complete this section if yo	ou	(a) Vehicle 1	(b) Vehicle 2	2
11	Enter the date the vehicle was pl	aced in service	11	1 1	1 1	
12		n during 2005	12	miles	•	miles
13		2		miles		miles
14		ine 13 by line 12.........	14	%		%
15	Average daily roundtrip commutin	ng distance.	. 15	miles		miles
16	Commuting miles included on lin	e 12	. 16	miles	<u> </u>	miles
17	Other miles. Add lines 13 and 16	and subtract the total from line 12.	. 17	miles		miles
18		other vehicle available for personal use?				No
19		rsonal use during off-duty hours?				No
20	Do you have evidence to support	your deduction?	• • •	•••••		No
21 Soot	ion B_Standard Mileage Date (	See the instructions for Part II to find ou	•••••	<u> </u>	Yes	
_				E31705		
22a	Multiply business miles driven be	fore September 1, 2005 by 40.5¢ (.405) ter August 31, 2005 by 48.5¢ (.485)				
- C	Add lines 22a and 22b. Enter the	result here and on line 1.	. [220]	· · · · · 22c	E31735	
	tion C—Actual Expenses	(a) Vehicle 1			hicle 2	
23	Gasoline, oil, repairs, vehicle					
20	insurance, etc.	23		and the second		_
24a	Vehicle rentals	24a		· .		
b	Inclusion amount (see instructions) .	24b				
Ċ	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			<u>.</u>	
26	Add lines 23, 24c, and 25	26	·			
27	Multiply line 26 by the	27				
	percentage on line 14	28				
28 29	Depreciation (see instructions) Add lines 27 and 28. Enter total		-			
29	here and on line 1	29 E31795				
Sec		Use this section only if you owned the ve	hicle and	are completing Secti	on C for the vehic	cle.)
		(a) Vehicle 1			hicle 2	
30	Enter cost or other basis (see					
	instructions)	30				
31	Enter section 179 deduction					
	(see instructions)	31				and a state
32	Multiply line 30 by line 14 (see					
	instructions if you claimed the section 179 deduction or					
	special allowance)	32				
	· · ·			<u> </u>	e en la solo	
33	Enter depreciation method and percentage (see instructions)	33		•		
04	Multiply line 32 by the percentage					-10-0010 12-10-1
34	on line 33 (see instructions)	34				
35	Add lines 31 and 34	35			Watches	
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		•		Sector Se	
	or line 37. If you skipped lines		[			
	36 and 37, enter the amount from line 35. Also enter this					
	from line 35. Also enter this amount on line 28 above	38				

Form 2106 (2005)

F2439		(99)	
Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder o Long-Term Capit	
	2005	For calendar year 2005, or oth regulated investment comp real estate investment	any (RIĆ) or the trust (REIT)
	Form <b>2439</b>	beginning, ending,	
Identification number of RIC or REIT	1a Total undistributed E32670	• • •	Сору А
Shareholder's identifying number	1b Unrecaptured sect E32690	ion 1250 gain	Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's name, address, and ZIP code	1c Section 1202 gain E32695	1d Collectibles (28%) gain E32680	For Instructions
	2 Tax paid by the R	C or REIT on the box 1a gains	and Paperwork Reduction Act Notice, see back o Copies A and D.
Form <b>2439</b>	Cat. No. 11858E	Department of the Treasury	/ - Internal Revenue Servic

Form	2441		U	nd Dependent C	· -			2005	5
Depart	tment of the Treasury			Attach to Form 1				Attachment	<b>.</b>
Interna	al Revenue Service (9 e(s) shown on Form			See separate instruction	uctions		Your soc	Sequence No.	_
							4 (4)	<u> </u>	
	ore you begin ependent Ca			the following terms. • Qualifying Policy		ions on page		ualified Expe	ens
Pa	rt Persons	s or Organ	nizations Who F	Provided the Care-		mplete this p	art.		
	(If you n (a) Care provide			bottom of page 2.) (b) Address		(c) Identifying nu		(d) Amount paid	
1	name		(number, stree	t, apt. no., city, state, and ZIP	code)	(SSN or EIN	I)	(see instructions	5)
			<u> </u>						-
						· · · ·		E32700	
		Did	you receive	No	Cor	mplete only Par	t II belov	<b>v.</b>	
			nt care benefits?	·		mplete Part III o			
				ou may owe employmer	nt taxes. See	the instructions	for Form	1040, line 62.	
Pa 2	Information al	bout your qu	ualifying person(	Care Expenses s). If you have more that	in two qualify	ing persons, se	e the ins	structions.	
	Firs		alifying person's name	Last		ng person's social rity number	incurred	d and paid in 2005 and paid in 2005 an listed in column	for
	ber of qualified   ild-Care-Cr-Dep		2441			S056		E32750	
	d-Care-Cr-Depd					S057		E32775	
3	Add the amou	unts in colur	mn (c) of line 2. De	o not enter more than \$3	3 000 for one	qualifying			
	person or \$6,0	000 for two	or more persons.	If you completed Part III	, enter the arr	nount from 3		E32800	
- 4	person or \$6,0 line 32	000 for two	or more persons.	If you completed Part III	, enter the arr	nount from 🛛 🏁		E32800	
4	person or \$6,0 line 32 Enter your ea If married filin	000 for two I <b>rned incon</b> Ig jointly, er	or more persons. ne. See instruction nter your spouse's	If you completed Part III ns s earned income (if your	, enter the an	nount from         3           .         .         .         4           .         .         .         4           .         .         .         4	· ·		
5	person or \$6,0 line 32 Enter your ea lf married filin or was disabl	000 for two I <b>rned incon</b> Ig jointly, er Ied, see the	or more persons. ne. See instruction nter your spouse's instructions); all	If you completed Part III	, enter the an	nount from         3           .         .         .         4           .         .         .         4           .         .         .         .         4		E32880	
_	person or \$6,0 line 32 Enter your ea If married filin or was disabl Enter the sma	000 for two Irned incon Ig jointly, er Ied, see the allest of line	or more persons. ne. See instruction nter your spouse's instructions); all e 3, 4, or 5	If you completed Part III ns s earned income (if your others, enter the amou	, enter the an	nount from         3           .         .         4           .         .         .         4           .         .         .         .         .           .         .         .         .         .         .           .         .         .         .         .         .         .           .		E32880 E32890	
5	person or \$6,0 line 32 Enter your ea If married filin or was disable Enter the sma Enter the amo	000 for two inned incom ing jointly, er led, see the allest of line Dunt from F	or more persons. ne. See instruction inter your spouse's instructions); all e 3, 4, or 5 orm 1040, line 38	If you completed Part III ns s earned income (if your others, enter the amou	, enter the am spouse was nt from line 4	a student       . </th <th></th> <th>E32880 E32890</th> <th></th>		E32880 E32890	
5 6 7	person or \$6,0 line 32 Enter your ea If married filin or was disable Enter the sma Enter the amo	000 for two arned incom ng jointly, er led, see the allest of line Dunt from F 8 the decim	or more persons. ne. See instruction inter your spouse's instructions); all e 3, 4, or 5 orm 1040, line 38	If you completed Part III ns s earned income (if your others, enter the amoun	, enter the am spouse was nt from line 4	a student       . </th <th></th> <th>E32880 E32890</th> <th></th>		E32880 E32890	
5 6 7	person or \$6,0 line 32 Enter your ea If married filin or was disabl Enter the sma Enter the amo Enter on line	000 for two arned incom ng jointly, er led, see the allest of line Dunt from F 8 the decim	or more persons. ne. See instruction inter your spouse's instructions); all e 3, 4, or 5 orm 1040, line 38	If you completed Part III. ns s earned income (if your others, enter the amoun <u>7</u> below that applies to t If line 7 ls:	, enter the am	a student       . </td <td></td> <td>E32880 E32890</td> <td></td>		E32880 E32890	
5 6 7	person or \$6,0 line 32 Enter your ea If married filin or was disable Enter the sma Enter the sma Enter the sma Enter the sma Enter on line If line 7 <u>Over</u> \$0	000 for two in rned incom ing jointly, er led, see the allest of line Ount from F 8 the decim 7 is: But not over —15,000	or more persons. ne. See instruction inter your spouse's instructions); all e 3, 4, or 5 orm 1040, line 38 nal amount shOwn Decimal amount is .35	If you completed Part III. ns s earned income (if your others, enter the amoun below that applies to the If line 7 is: <u>Over</u> over \$29,000-31,0	, enter the am spouse was nt from line 4 he amount of not Dec am	nount from       3         .       .         a student       5         .       .         n line 7         cimal ount is         .27		E32880 E32890 E33000	
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5 6 7 8 9 10 11	person or \$6, line 32 Enter your ea If married filin or was disabl Enter the sma Enter the sma Enter the amo If line 7 Over \$00 15,000- 17,000- 21,000- 23,000- 25,000- 27,000 Multiply line the instruction Enter the amo Credit for cline	000 for two armed incom ng jointly, er led, see the allest of line ount from F- 8 the decime 7 is: But not over 	or more persons. ne. See instruction instructions); all a 3, 4, or 5 orm 1040, line 38 nal amount shown Decimal amount is .35 .34 .33 .32 .31 .30 .29 .28 cimal amount on Form 1040, line 46 ependent care et line 48	If you completed Part III, ns s earned income (if your others, enter the amoun below that applies to the If line 7 is: <u>Over</u> \$29,000-31,0 31,000-33,0 33,000-35,0 35,000-37,0 37,000-39,0 39,000-41,0 41,000-43,0 43,000-No line 8. If you paid 2004 S, minus any amount on xpenses. Enter the small	, enter the am r spouse was nt from line 4 he amount of r am be am be am be amount of r am be am	a student	E33 E33 E33 0 0	E32880 E32890 E33000 AG2441 × 3200 Current Yr 3300 Prior Yr E33400 EINERR	
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	2441 (2005)			Page <b>2</b>
Pa	rt III Dependent Care Benefits			
2	Enter the total amount of <b>dependent care</b> benefits you received in 2005. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> 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	
3	Enter the amount forfeited or carried forward to 2006, if any (see the instructions)	13	E33450	
4	Subtract line 13 from line 12	14		
5	Enter the total amount of <b>qualified expenses</b> incurred in 2005 for the care of the <b>qualifying person(s)</b>			
6	Enter the smaller of line 14 or 15			
7	Enter your earned income. See instructions 17 E32880			
8	Enter the amount shown below that applies to you.		• •	
	<ul> <li>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).</li> <li>If married filing separately, see the</li> </ul>			
	<ul> <li>All others, enter the amount from line 17.</li> </ul>			
9 0	Enter the smallest of line 16, 17, or 18	20	E33465	
1 2	Subtract line 20 from line 14       21         Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18)	22		
3	<b>Deductible benefits.</b> 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	
4 5 6	Enter the smaller of line 19 or 22       24         Enter the amount from line 23       25         Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0-       -0-	26	E33475	
7	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.			-
2	Entor \$2,000 (\$6,000 if two or more qualifying nervous)	28		1
8	Enter \$3,000 (\$6,000 if two or more qualifying persons)	20		+

28	Enter \$3,000 (\$6,000 if two or more qualifying persons)	20		
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 2004 expenses in 2005, see the instructions for line 9	30		
31	Complete line 2 on the front of this form. <b>Do not</b> 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	

Form **2441** (2005)

orm 255	5		Foreign Ear	ned Income	د		OMB No. 1545-0074
orm LUU	J		-				2005
epartment of the Tre Iternal Revenue Servi	asury ce (99)	► See	separate instructions.	Attach to I	Form 1040.		Attachment Sequence No. 34
		For Use	by U.S. Citizens	and Resident	Aliens Only		
ame shown on Fo	orm 1040					Your social	security number
Dest L C	eneral Inform	ation				<u> </u>	
	<u> </u>	cluding country	PRIMARY 1			2 Your o	ccupation
• Employee							•
<ol> <li>Employer</li> <li>4a Employer</li> </ol>	's U.S. addres	s 🕨					
b Employer	's foreign addr	ess 🕨					· · · · · <u>· · ·</u> · · · · · · · · · · ·
5 Employee any that	r is (check apply):	a 🗌 A foreig d 🗌 A foreig	gn entity gn affiliate of a U.S.		b 🗌 A U.S. co e 🗌 Other (sp		
6a If after 1	981 you filed l	Form 2555 or F	orm 2555-EZ. enter	the last year you	i filed the form.	►	
b If you did	I not file Form	2555 or 2555-E	Z after 1981 to claim	n either of the ex	clusions, check	: here 🕨 🗋 ar	nd go to line 7.
c Have you	ı ever revoked	either of the ex	clusions?				
d If you an	swered "Yes,"	enter the type	of exclusion and the onal?	tax year for which	ch the revocation	on was ellectiv	/e. ►
7 Of what	country are you	u a citizen/natio	sidence for your fami	ily because of ac	lverse living co	nditions at vol	
8a Did you i	naintain a sepa	foreign house	hold on page 3 of t	he instructions.		· · · · · ·	" 🗌 Yes 🗌 I
b If "Yes."	enter citv and	country of the	separate foreign res	idence. Also, en	ter the number	of days durin	g your tax year t
vou mair	tained a secor	nd household a	t that address. 🕨				
9 List your	tax home(s) di	uring your tax y	/ear and date(s) esta	blished. 🕨	••••••		
the	informatio	n asked for,	Part III. If an ite any exclusion o	or deduction	you claim n	nay be disa	llowed.
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Part II Ta	axpayers Qua	n asked for, alifying Unde	any exclusion of r Bona Fide Resid	lence Test (Se	you claim n e page 2 of th and ended ► Rented house of	he instructior	ns.)
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the         Part II       Ta         10       Date bon         11       Kind of li         12a       Did any         b       If "Yes,"         13a       Have you         that you       b         b       Are you         If you at       this par         14       If you w         include       (a) Date         arrived in U.S.       If you w         15a       List any         b       Enter th         c       Did you         e       If "Yes,"	e informatio axpayers Qua ha fide residend ving quarters in of your family who and for w u submitted a s are not a resid required to pay nswered "Yes" t. rere present in the income from (b) Date left U.S. contractual ter e type of visa r visa limit the maintain a hou " enter addre	n asked for, alifying Unde ce began ► foreign country live with you ab that period? ► tatement to the dent of that cou- rincome tax to i to 13a and "N the United Sta m column (d) in (c) Number of days in U.S. on business (c) Number of days in U.S. (c) Number of days in U.S. (c) Number of days (c) Number of days (c) Number of days (c) Number	any exclusion ( r Bona Fide Resid d □ Purchased d □ Quarters fu broad during any par authorities of the fore untry? (See instruction the country where you lo" to 13b, you do r ates or its possession Part IV, but report in (d) Income earned in U.S. on business (attach computation) onditions relating to to buy entered the foreign	ber deduction dence Test (Se house b □ urnished by emp t of the tax year bign country when ns.). bu claim bona fid hot qualify as a ons during the ta t on Form 1040. (a) Date arrived in U.S. he length of you he length of you abroad? s rented, the r	you claim r e page 2 of th and ended ► Rented house of loyer ? re you claim bor e residence? (S bona fide resid ax year, comple (b) Date left U.S. r employment try? If "Yes," at names of the	he instruction he instruction or apartment ha fide residence dent. Do not co dent. Do not co days in U.S. on business abroad. ►	c C Rented ro Yes C Yes C Yes C Yes C Yes C ce Yes C complete the res complete the res compl

### 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 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 2005 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 2005, no matter when you performed the service.

	2005 Foreign Earned Income		Amount (In U.S. dollars)	
	Total wages, salaries, bonuses, commissions, etc	19 20a 20b	T34100	
	Noncash income (market value of property or facilities furnished by employerattach statement showing how it was determined): Home (lodging).	21a 21b		
	Car Other property or facilities. List type and amount. ►	21c 21d	· · ·	
b c d e	Allowances, reimbursements, or expenses paid on your behalf for services you performed:         Cost of living and overseas differential       22a         Family       22b         Education       22d         Home leave       22d         Quarters       22e         For any other purpose. List type and amount. ▶       22f			
g 23	Add lines 22a through 22f . Other foreign earned income. List type and amount. ►	22g 23	T34400 (+/-)	
24 25	Add lines 19 through 21d, line 22g, and line 23 Total amount of meals and lodging included on line 24 that is excludable (see instructions) . Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your <b>2005</b>	24 25	T34700	
26	foreign earned income	26		

Form 2555 (2005)

orm 2	2555 (2005	PRIMARY TAXPAYER		P	age 🤅
Par	t V	All Taxpayers			
7	Are you	e amount from line 26 claiming the housing exclusion or housing deduction? Complete Part VI. Go to Part VII.	27		
Par	t VI	Taxpayers Claiming the Housing Exclusion and/or Deduction	-		- -
		d housing expenses for the tax year (see instructions)	28		
8 9	Numbe vear (se	r of days in your qualifying period that fall within your 2005 tax ee instructions) 29 days			
0	Multiply	\$32.59 by the number of days on line 29. If 365 is entered on line 29, enter \$11,894.00 here	30		-
81	or any	of Part IX	31	T35030	
32	Enter e	mployer-provided amounts (see instructions)			
33	not ent	line 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do er more than "1.000"	33	× .	1
34	amoun Note:	ng exclusion. Multiply line 31 by line 33. Enter the result but do not enter more than the t on line 32. Also, complete Part VIII	34	T35000	
Do	<u>incom</u> rt VII	e exclusion, complete Parts VII and VIII before Part IX. Taxpayers Claiming the Foreign Earned Income Exclusion			
_			35	\$80,000	
35		um foreign earned income exclusion			
36	All o	u completed Part VI, enter the number from line 29. thers, enter the number of days in your qualifying period that hin your 2005 tax year (see the instructions for line 29).		•	
37	• If line	a 36 and the number of days in your 2005 tax year (usually 365) are the same, enter "1.000."	0.7		
	<ul> <li>Othe as a d</li> </ul>	erwise, divide line 36 by the number of days in your 2005 tax year and enter the result circuin (rounded to at least three places).	37	<u> </u>	
38	Multip	v line 35 by line 37	38 39		+
39	Subtra	ct line 34 from line 27 n earned income exclusion. Enter the smaller of line 38 or line 39. Also, complete Part VIII ►	40	T35300	+
40 Pa	rt VIII	Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclus			_1
					Ì
41		nes 34 and 40	41		+
42	to the	tions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable excluded income. See instructions and attach computation	42	T35900	
43	Next t	to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to the at total income on Form 1040, line 22. ▶	43	T35910	
Pa	rt IX	<b>Taxpayers Claiming the Housing Deduction</b> —Complete this part only if <b>(a)</b> line 34 and <b>(b)</b> line 27 is more than line 41.	ne 31	is more than	lin
44	Subtra	act line 34 from line 31	44		
45	Subtra	act.line 41 from line 27	45		-
46	Enter	the smaller of line 44 or line 45	46	<u> </u>	
	beca	If line 45 is <b>more than</b> line 46 and you could not deduct all of your 2004 housing deduction use of the 2004 limit, use the worksheet on page 4 of the instructions to figure the amount ter on line 47. Otherwise, go to line 48.			
47		ng deduction carryover from 2004 (from worksheet on page 4 of the instructions)	47		
48	Housi line 36	ng deduction. Add lines 46 and 47. Enter the total here and on Form 1040 to the left of 3. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments		T35600	
	report	ed on that line	48	Form 255	

5)

For Use by U.S. Citizens and Resident Aliens Only         Your social security number         For Use by U.S. Citizens and Resident Aliens Only         Your social security number         Social security number         Social security number         Your social security number         Social security number         Your social security number         Youre Social security	temal	25555	ury	► See	Foreign Ea separate instructio	ns.  Attach to			2005 Attachment Sequence No. 34
Form 1040       Your social security number         General Information       SECONDARY TAXPAYER         rreign address (including country)       PODS       2 Your occupation         yer's name ►		Revenue Service	(99)	For Use	by U.S. Citizen	s and Resident	Aliens Only	I	
reign address (including country)       PODS       2 Your occupation         yer's name ▶	lame	shown on Form	n 1040					Your socia	l security number
reign address (including country)       PODS       2 Your occupation         yer's name ▶									
PODS  Per's name   Per's name   Per's name   Per's use address  Per's foreign address  Per's loss address  Per's foreign address  Per's foreign address  Per's loss address  Per's foreign foreign for the secless of a Dest per's per's foreign for the exclusions and the tax year for which the revocation was effective. Per's answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. Per's answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. Per's answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. Per's answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. Per's answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. Per's answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. Pe's answered "Yes," enter the separate foreign residence for your family because of adverse living conditions at your Pe's answered "Yes," and country of the separate foreign residence. Also, enter the number of days during your tax year the antantain a second household at that address. Pu'r tax home(s) during your tax year and date(s) established. Pe's and country for the second address. Pu'r tax home(s) during your tax year and date(s) established. Pe's and country address address address and address. Prove address address ad	Par	tl Ger	neral Inform	nation	SECONDA	RY TAXPAYER			
yer's name ► yer's U.S. address ► yer is (check a A foreign entity b A U.S. company c Self at apply): d A foreign affiliate of a U.S. company e Other (specify) ► r 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ► did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here ► and go to line 7. r 1981, you filed Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here ► and go to line 7. r 1981, you a clitzen/national? ► u maintain a separate foreign residence for your family because of adverse living conditions at your me? See Second foreign household on page 3 of the instructions. " enter city and country of the separate foreign residence. Also, enter the number of days during your tax year the aintained a second household at that address. ► ur tax home(s) during your tax year and date(s) established. ► omplete either Part II or Part III. If an item does not apply, enter "NA." If you do not give he information asked for, any exclusion or deduction you claim may be disallowed. Taxpayers Qualifying Under Bona Fide Residence Test (See page 2 of the instructions.) pona fide residence began ► f living quarters in foreign country ► a Purchased house b Rented house or apartment c Rented room and ended ► riving quarters in foreign country ► a Purchased house b Rented house or apartment c Rented room y of your family live with you abroad during any part of the tax year? wor and for what period? ► roous ubmitted a statement to the authorities of the foreign country where you claim bona fide residence	1	Your foreig	n address (in	cluding countr				2 Your o	occupation
yer's U.S. address ►						<u> </u>			
yer's foreign address ►	3	Employer's	name ►	·····		·			
yer is (check a □ A foreign entity b □ A U.S. company c □ Self   at apply): a △ A foreign affiliate of a U.S. company e □ Other (specify) ►   r 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ►	4a	Employer's	foreign add	is ►					
d □ A foreign affiliate of a U.S. company       e □ Other (specify) ▶         r 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶								moany	c 🗌 Self
r 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ► and go to line 7. rou ever revoked either of the exclusions? Yes Yes N answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ► at country are you a citizen/national? ► u maintain a separate foreign residence for your family because of adverse living conditions at your me? See Second foreign household on page 3 of the instructions Yes N ," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year the aintained a second household at that address. ► omplete 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. Taxpayers Qualifying Under Bona Fide Residence Test (See page 2 of the instructions.) pona fide residence began ►, and ended ►, and ended ►, and ended ►, and ended ►, wo and for what period? ► a Purchased house b Rented house or apartment c Rented root d, who and for what period? ►, who and for what period? ►	5				ion affiliate of a U.S	S company	e Other (sr	pecify) ►	• ••••
did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here ▶ □ and go to line 7. You ever revoked either of the exclusions? □ Yes □ Ni answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶	6-			Earm 2555 or l	Form 2555-E7 ent	er the last year yo	u filed the form	▶	
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### Form 2555 (2005)

### SECONDARY TAXPAYER

Page 2

### 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.

(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)		
		1. The second	•	1		
	(b) Date arrived	(b) Date arrived (c) Date left	(b) Date arrived (c) Date left present in	(b) Date arrived (c) Date left present in days in U.S.		

### 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 2005 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 2005, no matter when you performed the service.

	2005 Foreign Earned Income	Amount (in U.S. dollars)		
19 20	Total wages, salaries, bonuses, commissions, etc. Allowable share of income for personal services performed (see instructions):	19	T34200	
	In a business (including farming) or profession . In a partnership. List partnership's name and address and type of income.	20a 20b		
21 a	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined): Home (lodging).	21a		
	Meals	<u>21b</u>		
	Car	21c 21d		
22 a	Allowances, reimbursements, or expenses paid on your behalf for services you performed:			
b c	Family         22b           Education         22c			
е	Home leave     22d       Quarters     22e       For any other purpose. List type and amount. ▶     22f		•	
g 23	Add lines 22a through 22f . Other foreign earned income. List type and amount. ►	22g	T34500 (+/-)	
24	Add lines 19 through 21d, line 22g, and line 23	23 24		
25 26	Total amount of meals and lodging included on line 24 that is excludable (see instructions) Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your <b>2005</b>	- 25	T34800	
	foreign earned income	26		

Form 2555 (2005)

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orm 2	2555 (2005)	•	SECONDARY TAXPA	YER				Page
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		·	<u> </u>		• • • • •		· · · · · · · · · · · · · · · · · · ·	
	Enter the amoun Are you claiming <b>Yes.</b> Complet <b>No.</b> Go to P	the housing exclus te Part VI.	ion or housing deduction	?	· · · · · · · · ·	27		
Pari	t VI Taxpay	ers Claiming the	Housing Exclusion ar	nd/or Dedu	ction	- F - F		
	7				· .	28		
29	Number of days year (see instruc	in your qualifying pe tions)	ax year (see instructions) riod that fall within your 20	005 tax 29				
			s on line 29. If 365 is entere			30		_
	Subtract line 30 or any of Part IX		result is zero or less, do	not complete	the rest of this part	31	T35035	
32	Enter employer-	provided amounts (s		32				
33	Divide line 32 by not enter more t		esult as a decimal (rounde	d to at least	three places), but do	33	×_	<u> </u>
34		sion. Multiply line 31 32. Also, complete F	by line 33. Enter the resu Part VIII	It but do not	enter more than the	34	T35001	
	Note: The hous	sing deduction is fig	ured in Part IX. If you ch VII and VIII before Part IX	noose to clair	m the foreign earned		· · · · · · · · · · · · · · · · · · ·	•
Par			Foreign Earned Inco		on			
35	Maximum foreig	n earned income ex				35	\$80,00	0
36	• If you comple	ted Part VI, enter th	e number from line 29.		6 days	:		
	• All others, ent fall within your 2	er the number of day 2005 tax year (see t	ys in your qualifying period he instructions for line 29)	d that } 🛀	<u> </u>		•	
37	• Otherwise, div	he number of days in vide line 36 by the n bunded to at least th	your 2005 tax year (usually number of days in your 20	/ 365) are the s )05 tax year a	same, enter "1.000." and enter the result $\left. \right\}$	37	×	•
38					,	38		
39	Subtract line 34	from line 27	nter the <b>smaller</b> of line 38 o	or line 39 Also		39 40	T35400	-+
40 Par			Housing Exclusion, f					
41 4 <b>2</b>	Add lines 34 an Deductions allow	wed in figuring your	adjusted gross income (Fo	orm 1040, line	37) that are allocable	41	T35901	
43	Subtract line 42 Next to the amo	2 from line 41. Enter ount enter "Form 25	the result here and in pa 55." On Form 1040, subtr	arentheses on ract this amou	Form 1040, line 21. unt from your income		T35915	
Par	Тахра	yers Claiming the (b) line 27 is mo	040, line 22 Housing Deduction-	-Complete	this part only if (a)	43 ine 31	is more tha	an line
						44		
44	Subtract line 34	from line 31						
45	Subtract line 41	from line 27			• • • • • • • •	45		
46			45			46		
	because of the	is <b>more than</b> line 46 2004 limit, use the v 47. Otherwise, go v	and you could not deduct worksheet on page 4 of th to line 48.	t all of your 20 ne instruction:	004 housing deduction s to figure the amount		- - - -	
47	•	-	2004 (from worksheet on			47		
48	line 36. Next to	the amount on For	and 47. Enter the total he m 1040, enter "Form 255	5." Add it to	the total adjustments		T35700	
			Printed on		<u> </u>		Form <b>2</b>	555 /

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	5		Foreign Ear	ned Income	• ·		୶ଲମ୍
		► See	separate instructions	Attach to F	orm 1040.		Attachment
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	r is (check		gn entity gn affiliate of a U.S.			npany	
any that	apply):		orm 2555-EZ, enter	the last year you	filed the form	••••••••••••••••••••••••••••••••••••••	
a If, after 1	981, you filed i	-orm 2555 or 1	EZ after 1981 to clair	n either of the exc	clusions, check l	nere ▶ 🗌 a	nd ao to line 7.
	Lover revoked	either of the e	volusions?				LIYes LIN
d If you an	sword "Ves "	enter the type	of exclusion and the	tax vear for which	h the revocation	n was effecti	ve. 🕨
Of what	country are vol	a citizen/nati	onal? ►				
	maintain a sepa	arate foreign re	sidence for your fam	nily because of ad	verse living con	ditions at you	ur.
tax home	-? See Second	foreian hous	ehold on page 3 of	the instructions.			
h If "Yes "	enter city and	country of the	separate foreign res	sidence. Also, ent	er the number 🤇	of days durir	ig your tax year th
you mair	ntained a secor	d household a	t that address.				
List your	tax home(s) du	uring your tax	year and date(s) esta	ablished. 🕨			••••••
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### COMBINED FORM TOTALS

Page 2

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

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) Fuil days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)		
			· ·	i			
					*		

### 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 2005 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 2005, no matter when you performed the service.

	2005 Foreign Earned Income	Amount (in U.S. dollars)			
19 20	Total wages, salaries, bonuses, commissions, etc.	19	T34000		
а	In a business (including farming) or profession . In a partnership. List partnership's name and address and type of income.	20a	· · ·		
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):	20b			
	Home (lodging).	21a 21b	· · · ·		
	Car	21c			
	Cost of living and overseas differential	<u>21d</u>			
С	Family     22b       Education     22c       Home leave     22d		•		
е	Quarters     22e       For any other purpose. List type and amount. ▶     22f				
	Add lines 22a through 22f	22g	T34300 (+/-)		
23	Other foreign earned income. List type and amount. ►	23			
24	Add lines 19 through 21d, line 22g, and line 23	24 25	T34600		
25 26	Total amount of meals and lodging included on line 24 that is excludable (see instructions) . Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your <b>2005</b> foreign earned income.	25 26	104000		

Form 2555 (2005)

orm 2	555 (2005)		<u>_</u>	Pa	age 3
Par	t V	All Taxpayers			
7	Are you	e amount from line 26 claiming the housing exclusion or housing deduction? Complete Part VI. Go to Part VII.	27		
Par	t VI	Taxpayers Claiming the Housing Exclusion and/or Deduction			
8 9	Number year (se Multiply	d housing expenses for the tax year (see instructions) r of days in your qualifying period that fall within your 2005 tax e instructions) \$32.59 by the number of days on line 29. If 365 is entered on line 29, enter \$11,894.00 here	28 30		
1		t line 30 from line 28. If the result is zero or less, do not complete the rest of this part of Part IX	31	T35025	
2 13 14	Enter en Divide I not ente Housin amount Note:	mployer-provided amounts (see instructions)       32         ine 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do         er more than "1.000"         ig exclusion. Multiply line 31 by line 33. Enter the result but do not enter more than the         to n line 32. Also, complete Part VIII         The housing deduction is figured in Part IX. If you choose to claim the foreign earned         e exclusion, complete Parts VII and VIII before Part IX.	33 34	× . T34900	
Par	t VII	Taxpayers Claiming the Foreign Earned Income Exclusion			
35	Maxim	um foreign earned income exclusion	35	\$80,000	0
36 37	<ul> <li>All ot fall with</li> <li>If line</li> </ul>	u completed Part VI, enter the number from line 29.       36       days         thers, enter the number of days in your qualifying period that       36       days         hin your 2005 tax year (see the instructions for line 29).       36 and the number of days in your 2005 tax year (usually 365) are the same, enter "1.000."	37	X	
38 39 40	as a de Multiply	erwise, divide line 36 by the number of days in your 2005 tax year and enter the result ecimal (rounded to at least three places). y line 35 by line 37 ct line 34 from line 27 n earned income exclusion. Enter the smaller of line 38 or line 39. Also, complete Part VIII	38 39 40	T35200	
	rt VIII	Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclu	sion, o	or Both	
			41		
41 42	Deduct to the	nes 34 and 40 tions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable excluded income. See instructions and attach computation	10	T35800	
43	Next to	ct line 42 from line 41. Enter the result here and in parentheses on <b>Form 1040, line 21</b> . the amount enter "Form 2555." On Form 1040, subtract this amount from your income re at total income on Form 1040, line 22.	43	T35905	
Pa	rt IX	<b>Taxpayers Claiming the Housing Deduction</b> —Complete this part only if <b>(a)</b> 34 and <b>(b)</b> line 27 is more than line 41.	ine 31	is more than I	line
44	Subtra	ict line 34 from line 31	44		
45	Subtra	ict line 41 from line 27	45	·	
46	Note: becau to ent	the <b>smaller</b> of line 44 or line 45 If line 45 is <b>more than</b> line 46 and you could not deduct all of your 2004 housing deductior use of the 2004 limit, use the worksheet on page 4 of the instructions to figure the amount ter on line 47. Otherwise, go to line 48.			
47 48	Housi line 36	ng deduction carryover from 2004 (from worksheet on page 4 of the instructions) <b>ng deduction.</b> Add lines 46 and 47. Enter the total here and on Form 1040 to the left o 5. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments	F	T35500	
	reporte	ed on that line <u></u>	48	Form 255	

- • •	Z Foreign	Earned Inc	come Ex	clusion	омв №. 1545-0074 2005
Department of the Treasury nternal Revenue Service	(99) See se	parate instructions.	Attach to Formation	orm 1040.	Attachment Sequence No. 34A
Name shown on Form 10	COMBIN	IED TAXPAYER		•	Your social security numb
You May Use This Form If You:	<ul> <li>Are a U.S. citizen or a</li> <li>Earned wages/salaries</li> <li>Had total foreign earn \$80,000 or less.</li> <li>Are filing a calendar y covers a 12-month per</li> </ul>	s in a foreign country ed income of ear return that	And You:	• Do not have	self-employment income. business/moving expense the foreign housing deduction.
Part I Tests	To See If You	Can Take the	e Foreign I	Earned Inco	ome Exclusion
<ul> <li>(see page 2 of the second se</li></ul>	a fide resident of a foreign ne instructions)? ed "Yes," you meet this te ed "No," you <b>do not</b> mee our bona fide residence b	 est. Fill in line 1b and t this test. Go to line	d then go to line 2 to see if you r	3. neet the Physical	Presence Test.
{ 2005 or any other peri • If you answer • If you answer	ally present in a foreign o od of 12 months in a row ed "Yes," you meet this te ed "No," you <b>do not</b> me	starting or ending ir est. Fill in line 2b and	n 2005? }	3.	u meet the
	sidence Test above.				
<b>b</b> The physical pre	sence test is based on th	he 12-month period	from ▶	throu	ugh ▶
<ul> <li>3 Tax Home Test residence or ph</li> <li>If you answer</li> <li>If you answer</li> </ul>	. Was your tax home in a ysical presence, whicheve ed "Yes," you can take th ed "No," you <b>cannot</b> take	foreign country or c er applies? e exclusion. Comple e the exclusion. <b>Do</b> r	countries through ete Part II below	out your period o and then go to pa	f bona fide
<ul> <li>3 Tax Home Test residence or ph</li> <li>If you answer</li> <li>If you answer</li> </ul>	. Was your tax home in a ysical presence, whicheve ed "Yes," you can take th	foreign country or c er applies? e exclusion. Comple e the exclusion. <b>Do</b> r	countries through ete Part II below	out your period o and then go to pa	f bona fide
3 Tax Home Test residence or ph • If you answer • If you answer Part II Gen	. Was your tax home in a ysical presence, whicheve ed "Yes," you can take th ed "No," you <b>cannot</b> take	foreign country or c er applies? e exclusion. Comple e the exclusion. <b>Do</b> r	countries through ete Part II below	out your period o and then go to pa	f bona fide
3 Tax Home Test residence or ph • If you answer • If you answer Part II Gen	Was your tax home in a ysical presence, whicheve ed "Yes," you can take th ed "No," you cannot take eral Information ess (including country)	foreign country or c er applies? e exclusion. Comple e the exclusion. <b>Do</b> r	countries through ete Part II below not file this form.	out your period o and then go to pa	f bona fide age 2. 5 Your occupation
<ul> <li>3 Tax Home Test residence or ph</li> <li>If you answer</li> <li>If you answer</li> </ul> Part II Gen 4 Your foreign addr 6 Employer's name 9 Employer is (ch a A U.S. business b A foreign busine c Other (specify)	Was your tax home in a ysical presence, whicheve of "Yes," you can take the ed "No," you cannot take the eral Information ess (including country)           7         Employer           eck any that apply):	foreign country or of er applies? ie exclusion. Comple the exclusion. <b>Do</b> r	countries through ete Part II below a not file this form.	out your period o and then go to pa 8 Employer's forei	f bona fide age 2.  5 Your occupation gn address
<ul> <li>3 Tax Home Test residence or ph e If you answer</li> <li>e If you answer</li> <li>Part II Gen</li> <li>4 Your foreign addr</li> <li>4 Your foreign addr</li> <li>6 Employer's name</li> <li>9 Employer is (ch a A U.S. business b A foreign busine c Other (specify)</li> <li>10a If you filed Forr b If you did not fi c Have you ever</li> </ul>	Was your tax home in a ysical presence, whicheve ed "Yes," you can take the ead "No," you cannot take eral Information ess (including country) 7 Employer eck any that apply):	foreign country or of er applies? te exclusion. Complete the exclusion. <b>Do r</b> sthe exclusion. <b>Do r</b> sthe exclusion <b>Do r</b>	countries through te Part II below a not file this form. ling ZIP code) year you filed the there ► □ and ?	out your period o and then go to pa 8 Employer's forei 6 form. ► 1 go to line 11a n	of bona fide         age 2.         5 Your occupation         gn address
<ul> <li>3 Tax Home Test residence or ph e If you answer</li> <li>e If you answer</li> <li>Part II Gen</li> <li>4 Your foreign addr</li> <li>4 Your foreign addr</li> <li>6 Employer's name</li> <li>9 Employer is (ch a A U.S. business b A foreign busine c Other (specify)</li> <li>10a If you filed Forr b If you did not fi c Have you ever d If you answered</li> </ul>	Was your tax home in a ysical presence, whicheve ed "Yes," you can take the ed "No," you cannot take eral Information ess (including country)           7         Employer           eck any that apply):	foreign country or of er applies? te exclusion. Comple the exclusion. <b>Do r</b> <b>1</b> "s U.S. address (includ 1981, enter the last y after 1981, check h ed income exclusion r for which the revoor	countries through te Part II below not file this form. ling ZIP code) year you filed the tere ► □ and cation was effect	out your period o and then go to pa 8 Employer's forei form. ▶ i go to line 11a n ve. ▶	of bona fide         age 2.         5 Your occupation         gn address

Form 2555-EZ (2005)

### COMBINED TAXPAYER

Part III Days Present in the United States—Complete this part if you were in the United States or its possessions during 2005.

Page 2

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 2005 . 14 days			
15	Did you enter 365 on line 14?			
	<b>Yes.</b> Enter "1.000."			
	<b>No.</b> Divide line 14 by 365 and enter the result as	15	× .	
	a decimal (rounded to at least three places).			
16	Multiply line 13 by line 15	16		· · ·
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2005 (see	47		
	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	10	T35 <b>2</b> 00	
	from your income to arrive at total income on Form 1040, line 22	18		<u> </u>
			Form 2555-E2	(2005)

Form	2555-EZ	-   F	oreign Earned Inc	ome Ex	clusior	า	2005
	ent of the Treasury Revenue Service (9	9)	<ul> <li>See separate instructions.</li> </ul>	► Attach to			Attachment Sequence No. 34A
Name	shown on Form 104	0	PRIMARY TAXPAYER		-		Your social security num
	u May Use This Form	<ul><li>Earned v</li><li>Had tota \$80,000</li></ul>		And You	Do not     Do not	have bus	f-employment income siness/moving expens e foreign housing
<u> </u>		covers a	a calendar year return that 12-month period.				
Par	t I Tests	To See	e If You Can Take the	Foreign	Earned	Incon	ne Exclusion
а	<ul> <li>(see page 2 of the</li> <li>If you answered</li> <li>If you answered</li> </ul>	fide resider e instructio I "Yes," you I "No." you	nt of a foreign country or countries ns)? u meet this test. Fill in line 1b and a <b>do not</b> meet this test. Go to line	then go to line 2 to see if you	: ∋ 3. ⊨ meet the Ph	ysical Pre	esence Test.
b	Enter the date you	ur bona fid	e residence began ►	, and e	nded (see ins	tructions	) ▶
	Physical Presence						* .
8	{ 2005 or any other period	d of 12 mo	in a foreign country or countries for nths in a row starting or ending in u meet this test. Fill in line 2b and	2005?		ng—	🗌 Yes 🗌
	<ul> <li>If you answered Bona Fide Resi</li> </ul>	d "No," yo dence Tes	u <b>do not</b> meet this test. You <b>can</b> ı t above.	not take the e	xclusion unle		
b	The physical pres	ence test i	s based on the 12-month period fi	rom 🕨		through	▶
3	<ul> <li>residence or phys</li> <li>If you answered</li> </ul>	sical prese d "Yes," yo	ax home in a foreign country or conce, whichever applies? The can take the exclusion. Complet a <b>cannot</b> take the exclusion. <b>Do n</b>	e Part II belov	 / and then go		LIYes LI
Pa	rt II Gene	ral Info	ormation				
4	Your foreign addres	ss (including	country)				5 Your occupation
			PODP				
6	Employer's name		7 Employer's U.S. address (includir	ng ZIP code)	8 Employer	s foreign a	address
b	A foreign busines	 SS					🛛
c	Other (specify) ►	0555 or 0	555-EZ after 1981, enter the last y	ear you filed t			
10a b	If you filed Form	Form 255	5 or 2555-EZ after 1981, check he	ere 🕨 🗌 a	nd go to line	11a now.	
c c	Have vou ever re	voked the	foreign earned income exclusion?				📙 Yes 🗋
d	lf you answered	"Yes," ente	er the tax year for which the revoc	ation was effe	ctive. 🕨		
d ⊨11a	List you answered	nes, ente ne(s) during	g 2005 and date(s) established.				

b Of what country are you a citizen/national? ►

For Paperwork Reduction Act Notice, see page 3 of separate instructions.

Form 2555-EZ (2005)

Part III Days Presen	t in the United Sta	tes-Complete this part if you were in the
United States o	r its possessions during	g 2005.

2	(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 2005			
15	Did you enter 365 on line 14?  Yes. Enter "1.000." No. Divide line 14 by 365 and enter the result as	15	X .	
16	a decimal (rounded to at least three places).	16		
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2005 (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	T35300	

Form 2555-EZ (2005)

Page 2

		reign Earned Inc	ome Exc	lusion	2005
epartment of the Treasury	(99)	<ul> <li>See separate instructions.</li> </ul>	Attach to Fo		Attachment Sequence No. 34A
ame shown on Form 10		SECONDARY TAXPAYER			Your social security numb
You May Use This Form If You:	<ul> <li>Earned wa</li> <li>Had total 1 \$80,000 or</li> <li>Are filing a</li> </ul>	citizen or a resident alien. ges/salaries in a foreign country. oreign earned income of r less. a calendar year return that 2-month period.	And You:	<ul> <li>Do not have be</li> </ul>	elf-employment income. usiness/moving expension he foreign housing eduction.
		If You Can Take the	Foreign E	arned Inco	me Exclusion
<ul> <li>a Were you a bona (see page 2 of the lif you answere</li> <li>a lif you answere</li> <li>b lif you answere</li> </ul>	a fide resident ne instructions ed "Yes," you ed "No." you	of a foreign country or countries s)?	then go to line 3 2 to see if you n	3. Neet the Physical F	Presence Test.
{ 2005 or any other peri If you answer If you answer	ally present ir od of 12 mon ed "Yes," you ed "No," you	n a foreign country or countries f ths in a row starting or ending in meet this test. Fill in line 2b and <b>do not</b> meet this test. You <b>can</b>	2005? } · · · · · · · · · · · · · · · · · ·	3.	<b>Yes</b> I
	sidence Test	above.			
<ul> <li>b The physical press</li> <li>3 Tax Home Test residence or ph</li> <li>If you answer</li> </ul>	esence test is . Was your ta ysical presence ed "Yes." you	above. based on the 12-month period f x home in a foreign country or c e, whichever applies? can take the exclusion. Complet cannot take the exclusion. Do n	rom ► ountries through te Part II below a	throug	h► bona fide □ <b>Yes</b> □
<ul> <li>b The physical pre-</li> <li>3 Tax Home Test residence or ph</li> <li>If you answer</li> <li>If you answer</li> </ul>	esence test is . Was your ta ysical presence ed "Yes." you	based on the 12-month period f the home in a foreign country or c	rom ► ountries through te Part II below a	throug	bona fide
<ul> <li>b The physical pre-</li> <li>3 Tax Home Test residence or ph</li> <li>If you answer</li> <li>If you answer</li> </ul>	esence test is Was your ta ysical presence ed "Yes," you ed "No," you eral Info ess (including c	based on the 12-month period f x home in a foreign country or co e, whichever applies? can take the exclusion. Complet cannot take the exclusion. Do n	rom ► ountries through te Part II below a	throug	h► bona fide □ <b>Yes</b> □
<ul> <li>b The physical press</li> <li>3 Tax Home Test residence or ph</li> <li>If you answer</li> <li>If you answer</li> <li>Part II</li> </ul>	esence test is Was your ta ysical presence ed "Yes," you ed "No," you eral Info ess (including c	based on the 12-month period f x home in a foreign country or c ce, whichever applies? can take the exclusion. Compler cannot take the exclusion. Do n rmation	rom ► ountries through te Part II below a ot file this form.	throug	ph ▶ bona fide □ Yes □ pe 2. 5 Your occupation
<ul> <li>b The physical press</li> <li>3 Tax Home Test residence or ph</li> <li>If you answer</li> <li>If you answer</li> </ul> Part II Gen 4 Your foreign addr	esence test is Was your ta ysical presence ed "Yes," you ed "No," you eral Info ess (including c	based on the 12-month period f x home in a foreign country or c ce, whichever applies? can take the exclusion. Complete cannot take the exclusion. Do n rmation	rom ► ountries through te Part II below a ot file this form.	throug out your period of and then go to pag	ph ▶ bona fide □ Yes □ pe 2. 5 Your occupation
<ul> <li>b The physical pression</li> <li>3 Tax Home Test residence or ph</li> <li>If you answer</li> <li>If you answer</li> <li>If you answer</li> <li>Part II Gen</li> <li>4 Your foreign addr</li> <li>6 Employer's name</li> <li>9 Employer is (ch a A U.S. businession</li> <li>b A foreign busin</li> <li>c Other (specify)</li> </ul>	esence test is Was your tay ysical presence ed "Yes," you ed "No," you eral Info ess (including of F eck any that a s	based on the 12-month period f x home in a foreign country or c ce, whichever applies? can take the exclusion. Completer cannot take the exclusion. Do n rmation PODS 7 Employer's U.S. address (includi apply):	rom ► ountries through te Part II below a ot file this form.	throug out your period of and then go to pag           B Employer's foreign	h ▶ bona fide □ Yes □ pe 2. 5 Your occupation n address
<ul> <li>b The physical pression</li> <li>3 Tax Home Test residence or ph</li> <li>If you answere</li> <li>If you answere</li> <li>If you answere</li> <li>Part II</li> <li>Gen</li> <li>4 Your foreign addr</li> <li>4 Your foreign addr</li> <li>6 Employer's name</li> <li>9 Employer is (ch a A U.S. businession</li> <li>b A foreign busin</li> <li>c Other (specify)</li> <li>10a If you filed Forrib If you did not file Have you ever d If you answere</li> </ul>	esence test is Was your ta ysical presence ed "Yes," you eral Info ess (including c ess (including c F eck any that a s ess n 2555 or 255 revoked the fo d "Yes," enter	based on the 12-month period f x home in a foreign country or c ce, whichever applies? can take the exclusion. Completer cannot take the exclusion. Do n rmation PODS 7 Employer's U.S. address (includi apply):	rom ► ountries through te Part II below a ot file this form. ng ZIP code)	throug out your period of and then go to pag B Employer's foreign form. ► I go to line 11a nor ve. ►	bona fide         bona fide         ie 2.         5 Your occupation         n address

For Paperwork Reduction Act Notice, see page 3 of separate instructions.

Form 2555-EZ (2005)

# Part III Days Present in the United States—Complete this part if you were in the United States or its possessions during 2005.

2	(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

	•		1	
13	Maximum foreign earned income exclusion	13	\$80,000	00
14	Enter the number of days in your qualifying period that fall within 2005			
15	Did you enter 365 on line 14?			
	<b>Yes.</b> Enter "1.000."			
	No. Divide line 14 by 365 and enter the result as	15	×	
	a decimal (rounded to at least three places).			
	j – J		S	
16	Multiply line 13 by line 15	16	• •	<u> </u>
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2005 (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		T35400	
	from your income to arrive at total income on Form 1040, line 22	18		
				· · · · · · · ·

Form 2555-EZ (2005)



Form <b>34668</b> Department of the Treasury Internal Revenue Service (99)	F3468	<ul><li>Investment Credit</li><li>► Attach to your tax return.</li></ul>	OMB No. 1545-0155
Name(s) shown on return	· ·		Identifying number
Part I Current	Year Credit		
	•	or requirements that must be met): der section 47(d)(5) to take your qualified rehabilitation	

1	а	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 $\ldots$ $\blacktriangleright$			
		Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown			
		(*For property located in the Gulf Opportunity Zone, multiply by applicable percentage in the Instructions.):			
			1b	E49100	
			_	E49200	
1					
		(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 40050	
	۵	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	1e	E49250	
2		Energy credit for periods ending before January 1, 2006. Basis of property using solar or geothermal			
-		energy placed in service during the tax year (see instructions) \$	2	E50100	
3		Energy credit for periods ending after December 31, 2005:			
0	_	Basis of property using geothermal energy placed in service during			
	а	the tax year (see instructions) \$			
	D	Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) \$			
		Qualified fuel cell property (see instructions):			
	С	Basis of property installed during the tax			
	d	Kilowatt capacity of property in c			
	е				
	÷	Qualified microturbine property (see instructions):			
	f	Basis of property installed during the tax		· ·	
	g	Kilowatt capacity of property in f			
		above ▶			
			3i	E50120	
	i	Total. Add lines 3a, 3b, 3e, and 3h	51		+-
4	-	Qualifying advanced coal project credit for periods ending after August 8, 2005 (see instructions):		· .	
	а	Basis of qualified investment in integrated gasification combined cycle property			
		placed in service during the tax year \$ × 20% (.20) 4a			· ·
	b	Basis of qualified investment in property other than in a above placed			· ·
		in service during the tax year \$		E50140	
	с	Total. Add lines 4a and 4b	4c		<u> </u>
Ę	5	Qualifying gasification project credit for periods ending after August 8, 2005 (see instructions). Basis of qualified	_	E50160	
	-	investment in property placed in service during the tax year \$	5		<b>_</b>
e	3	Credit from cooperatives. Enter the unused investment credit from cooperatives	6	E49300	
- 7	7	Current year credit. Add lines 1b through 6	7	E50200	

For Paperwork Reduction Act Notice, see instructions.

Form 3468 (2005)

# F3800

# **General Business Credit**

► See instructions.

Attach to your tax return.

OMB No. 1545-0895

2005 Attachment Sequence No. 22

Identifying number

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

Form **3800** 

Part I Current Year Credit

	1 1	
	1a	E53220
1a Investment credit (Form 3468).	1b	E53240
b Work opportunity credit (Form 5884)	1c	E53250
c Welfare-to-work credit (Form 8861)	1d	E53280
d Credit for increasing research activities (Form 6765)	1e	E53300
e Low-income housing credit (Form 8586)	1f	E53305
f Enhanced oil recovery credit (Form 8830).	1g	E53310
g Disabled access credit (Form 8826).		E53315
h Renewable electricity production credit (Form 8835, Section A only)	1h	E53316
i Indian employment credit (Form 8845)	1i	
j Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846).	1j	E53317
k Orphan drug credit (Form 8820)	<u>1K</u>	E53318
New markets credit (Form 8874)	11	E53312
m Credit for small employer pension plan startup costs (Form 8881)	<u>1m</u>	E53306
n Credit for employer-provided child care facilities and services (Form 8882).	<u>1n</u>	E53307
o Qualified railroad track maintenance credit (Form 8900)	10	E53281
p Biodiesel and renewable diesel fuels credit (Form 8864)	1p	E53308
Low suffix dissol fuel production credit (Form 8896)	1q	E53309
		E53282
stand a stand sta	1s	E53283
	1t	E53284
u Alternative motor vehicle credit (Form 8908)		E53285
v Alternative fuel vehicle refueling property credit (Form 8911).	1v	E53286
w Credit for contributions to selected community development corporations (Form 8847)	1w	E53319
<ul> <li>w Credit for contributions to selected community development corporations (component).</li> <li>x Trans-Alaska pipeline liability fund credit (see instructions).</li> </ul>	1x	E53314
x Trans-Alaska pipeline liability fund credit (see instructions)	1y	E53313
y General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	•	E53287
z Credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A)		
	2	E53320
2 Current year credit. Add lines 1a through 1z	·	
	3	E53340
3 Passive activity credits included on line 2 (see instructions)		
		E53350
4 Subtract line 3 from line 2	. 4	200000
		E53380
5 Passive activity credits allowed for 2005 (see instructions)	. 5	E33360
		E53400
6 Carryforward of general business credit to 2005. See instructions for the schedule to attach	6	200400
7 Carryback of general business credit from 2006 (see instructions)	. 7	
P Odrybuok of gonoral buoinood of the norm 2000 (FFE and 2010 )		
8 Current year credit. Add lines 4 through 7	. 8	E53410
or Paperwork Reduction Act Notice, see instructions. Cat. No. 12392F		Form 3800 (20





rorm	3800 (2005)		Pa	age 2
Pa	rt 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		
	Foreign tax credit			
b	Credits from Form 1040, lines 48 through 54			
C	Possessions tax credit (Form 5735, line 17 or 27)			
d	Nonconventional source fuel credit (Form 8907, line 23)			
е	Other specified credits (see instructions)			
f		. <u>12f</u>	· · · · · · · · · · · · · · · · · · ·	
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 1	8 13	E53500	
			1. S. S. S. S.	
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0- 14 E5347			1
15	Enter 25% (25) of the excess, if any, of line 14 over \$25,000 (see instructions)	Contraction of the second s		
16	Tentative minimum tax (see instructions)	<u> </u>		
		47		
17	Enter the greater of line 15 or line 16	17		
40	Culturat line 17 from line 10. If your output of	10	а. — — — — — — — — — — — — — — — — — — —	
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 F			
	1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Sche			
	G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructional individuals extended and tructer Section and tructer sections is claiming the upper the section of the section o			
	Individuals, estates, and trusts: See instructions if claiming the research credit. C corporation See Schedule A if claiming any regular investment credit carryforward and the line 19 instruction in the second se	ions:		
	if there has been an ownership change, acquisition, or reorganization		E53490	
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Sch	nedule A—Additional General Business Credit Allowed by Code Section 38 Revenue Reconciliation Act of 1990)—Only Applicable to C Corporatio	B(c)(2) (Befor	re Repeal by	the
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Section references are to the Internal Revenue Code.

## General Instructions What's New

There are seven new general business credits listed on:

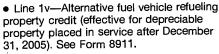
• Line 10—Qualified railroad track maintenance credit (effective for tax years beginning after December 31, 2005). See Form 8900.

• Line 1r—Distilled spirits credit (effective for tax years beginning after September 30, 2005). See Form 8906.

• Line 1s—Nonconventional source fuel credit (effective for tax years ending after December 31, 2005). See Form 8907. For 2005 calendar year taxpayers, the nonconventional source fuel credit is not a general business credit, but is still claimed on Form 8907.

• Line 1t—Energy efficient home credit (effective for new homes substantially completed after August 8, 2005, and acquired after December 31, 2005). See Form 8908.

• Line 1u—Alternative motor vehicle credit (effective for depreciable property placed in service after December 31, 2005). See Form 8910.



• Line 1z—Credits for employers affected by Hurricane Katrina, Rita, or Wilma (see Form 5884-A), consisting of:

a. Hurricane Katrina housing credit (effective for employee housing provided by the employer after December 31, 2005, and before July 1, 2006);

b. Hurricane Katrina employee retention credit (effective for wages paid or incurred after August 28, 2005, and before January 1, 2006);

c. Hurricane Rita employee retention credit (effective for wages paid or incurred after September 23, 2005, and before January 1, 2006); and

d. Hurricane Wilma employee retention credit (effective for wages paid or incurred after October 23, 2005, and before January 1, 2006).

See Form 5884-A for credits a through d.

### Who Must File

You must file Form 3800 if **any** of the following apply.

1. You have any of the general business credits listed on lines 1r through 1v and 1x through 1z.



2. You have more than one of the credits listed on lines 1a through 1q and 1w.

3. Any of the credits listed in 2 above (other than the low-income housing credit listed on line 1e) is from a passive activity. 4. You have a carryback or carryforward of any of the credits listed in **2** above.

If you are not required to file Form 3800, file only the applicable credit form as listed on lines 1a through 1q and line 1w.

The general business credit includes the following:

1. The credits listed on lines 1a through 1z,

2. The empowerment zone and renewal community employment credit (Form 8844),

3. The alcohol fuel credit (Form 6478), and

4. The portion of the renewable electricity, refined coal, and Indian coal production credit figured in Section B of Form 8835.

The credits associated with items 2-4 have special tax liability limits and are not reported on Form 3800. Any carryback, carryforward, and passive activity limitation of these credits is computed separately on the forms on which they are claimed, and not on Form 3800.

### Carryback and Carryforward of Unused Credit

If you cannot use part or all of the credit because of the tax liability limit (line 19 is less than line 8), carry the unused credit back one tax year. To carry back an unused credit, file an amended return (Form 1040X, 1120X, or other amended return) for the prior tax year or an application for tentative refund (Form 1045, Application for Tentative Refund, or Form 1139, Corporation Application for Tentative Refund). Generally, if you file an application for a tentative refund, it must be filed by the end of the tax year following the tax year in which the credit arose.

Note. No part of the unused credit for any year attributable to any credit may be carried back to any tax year before the first tax year for which that credit was first allowable. See Credit Ordering Rule to determine which credits are allowed first.

If you have an unused credit after carrying it back, carry it forward to each of the 20 tax years after the year of the credit. Any qualified business credits (as defined in section 196(c)) that are unused after the last tax year of the 20-year carryforward period (or at the time an individual taxpayer dies or other taxpayer, such as a corporation or partnership, ceases to exist) may be taken as a deduction in the earlier of:

• The tax year following the last tax year of the 20-year carryforward period or

• The tax year in which the individual taxpayer dies or other taxpayer ceases to exist.

For purposes of this special deduction, only half of the following credits may be taken into account: (a) unused investment credit (other than a credit to which section 48(q)(3) applies as in effect prior to repeal by the Revenue Reconciliation Act of 1990) and (b) unused credit for increasing research activities.

### **Change in Filing or Marital Status**

Your general business credit is limited to your tax liability. Therefore, if you filed a joint return in a carryback or carryforward year and your marital status or filing status has changed, you may need to figure your separate tax liability in that carryback or carryforward year. This would apply if:

• You filed as single in the credit year, but filed a joint return in the carryback or carryforward year;

• You filed a joint return in the credit year, but filed a joint return with a different spouse in the carryback or carryforward year, or

• You were married and filed a separate return in the credit year, but filed a joint return with the same or a different spouse in the carryback or carryforward year.

Determine your separate tax liability in the carryback or carryforward year as follows.

1. Figure your tax for the carryback or carryforward year as though you were married filing a separate return.

2. Figure your spouse's tax in that year as though he or she was married filing a separate return.

3. Add the amounts in steps 1 and 2.

4. Divide the amount in step 1 by the amount in step 3. The result should be rounded to at least three decimal places.

5. Multiply the decimal in step 4 by the total tax shown on your joint return for the carryback or carryforward year. The result is your separate tax liability and a carryback or carryforward credit is applied against this amount only.

Although your carryback or carryforward of the credit is limited to your separate tax liability, the amount of your refund resulting from the carryback or carryforward is further limited to your share of the joint overpayment. This is found by subtracting your separate tax liability (as determined above) from your contribution toward the payment.

Unless you have an agreement or clear evidence of each spouse's contribution toward the payment of the joint liability, your contribution includes the tax withheld on your wages and your share of the joint estimated tax or tax paid with the return. Your share of these payments is found by using the same formula used in determining your separate tax liability. Substitute the joint estimated tax, or tax paid with the return, for the tax in step 5. If the original return for the carryback year resulted in an overpayment, reduce your contribution by your share of the refund.

Attach a copy of the computation to your amended return or application for tentative refund.

#### **Credit Ordering Rule**

General business credits reported on Form 3800 are treated as used on a first-in, first-out basis by offsetting the earliest-earned credits first. Therefore, the order in which the credits are used in any tax year is:

• Carryforwards to that year, the earliest ones first,

• The general business credit earned in that year, and

The carryback to that year.

When relevant, the components of the general business credit reported on Form 3800 arising in a single tax year are used in the following order.

Regular investment credit.

Rehabilitation investment credit.

• Energy investment credit.

• Work opportunity credit (including any jobs credit carryforward).

• Welfare-to-work credit.

· Credit for increasing research activities.

Low-income housing credit.

Enhanced oil recovery credit.

• Disabled access credit.

Renewable electricity production credit.

Indian employment credit.

• Credit for employer social security and Medicare taxes paid on certain employee tips.

Orphan drug credit.

New markets credit.

• Credit for small employer pension plan startup costs.

• Credit for employer-provided child care facilities and services.

Qualified railroad track maintenance credit.

• Biodiesel and renewable diesel fuels credit.

Low sulfur diesel fuel production credit.

Distilled spirits credit.

Nonconventional source fuel credit.

Energy efficient home credit.

Alternative motor vehicle credit.

• Alternative fuel vehicle refueling property credit.

• Credits for employers affected by Hurricane Katrina, Rita, or Wilma.

• Credit for contributions to selected community development corporations.

• Trans-Alaska pipeline liability fund credit.

• General credits from an electing large partnership.

Although these credits are aggregated on Form 3800, keep a separate record of each credit to ensure that no credits or deductions are squandered or duplicated.

### **Specific Instructions**

### Part I—Current Year Credit

Lines 1a-1w

Complete the appropriate credit forms to figure your current year credits (but do not figure the allowable credits on those forms). Enter the current year credit on the applicable entry spaces and attach the credit forms to your return.

Line 1x

Attach a statement showing how you figured the section 4612(e) credit.

#### Line 1y

Enter the total of the amounts shown in box 7 of the Schedules K-1 (Form 1065-B) you received from electing large partnerships.

#### Line 3

Enter the credits included on line 2 that are from passive activities. Generally, a passive activity is a trade or business in which you did not materially participate. Generally, rental activities are passive activities, whether or not you materially participate. See Form 8582-CR, Passive Activity Credit Limitations, or Form 8810, Corporate Passive Activity Loss and Credit Limitations, for details.

#### Line 5

Enter the passive activity credit allowed from Form 8582-CR or Form 8810. See the instructions for the applicable form for details.

#### Line 6

Add all carryforwards to 2005 of unused credits that are reported on Form 3800. Include any carryforward to 2005 of any unused credit from your 2004 Form 6478, Credit for Alcohol Used as Fuel.

For each credit, attach a detailed computation showing (a) the tax year the credit originated, the amount of the credit, and the amount allowed for that year; (b) for each carryback year, the year and the amount of the credit allowed after you applied the carryback; and (c) for each carryforward year, the year and the amount of the credit allowed after you applied the carryforward.

You must reduce by 35% the portion of the business credit carryforward attributable to sections 46(a)(1) regular investment credit and 46(b)(2)(C) and (D) business energy investment credit (as in effect prior to the repeal of these three sections by the Revenue Reconciliation Act of 1990). Include the reduced credit on line 6. Do not reduce any portion of the credit attributable to qualified timber property. If you cannot use all of the reduced credit because line 18 is less than line 8, carry forward to your next tax year in the carryforward period the unused portion of the credit and a corresponding portion of the 35% reduction. For example, if you are able to use only half of the credit in 2005; carry forward the other half of the credit and half of the 35% reduction.

#### Line 7

Use line 7 only when you amend your 2005 return to carry back unused credits from 2006.

Line 8

If this line is zero, skip Part II.

### Part II—Allowable Credit

#### Line 9

Enter the regular tax before credits from the appropriate form or schedule.

Individuals: Form 1040, line 44.

• Corporations: Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your tax return.

• Estates and trusts: The sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your tax return.

Corporations filing Form 8895, One-Time Dividends Received Deduction for Certain Cash Dividends From Controlled Foreign Corporations, must reduce the amount otherwise reported as regular tax before credits on line 9 (or on the comparable line of any other general business credit form) by the tax attributable to nondeductible controlled foreign corporation (CFC) dividends.

#### Line 10

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.

#### Line 12e

Include on line 12e any amounts claimed on:

• Form 8834, Qualified Electric Vehicle Credit, line 20;

• Form 8910, Alternative Motor Vehicle Credit, line 18; and

• Form 8911, Alternative Fuel Vehicle Refueling Property Credit, line 19.

### Line 15

See section 38(c)(5) for special rules that apply to married couples filing separate returns, controlled corporate groups, regulated investment companies, real estate investment trusts, and estates and trusts.



#### Line 16

Although you may not owe AMT, you generally must still compute the tentative minimum tax (TMT) to figure your credit. For a small corporation exempt from the AMT under section 55(e), enter zero. Otherwise, complete and attach the appropriate AMT form or schedule and enter on line 16 the TMT from the following line of that form or schedule.

- Individuals: Form 6251, line 33.
- Corporations: Form 4626, line 12.

• Estates and trusts: Form 1041, Schedule I, line 54.

#### Line 19

If line 19 is smaller than line 8, see Carryback and Carryforward of Unused Credit on page 3.

Individuals, estates, and trusts. The amount of the research credit that may be included on line 19 is limited to the amount of tax attributable to your taxable income from the sole proprietorship or your interest in the partnership, S corporation, estate, or trust (pass-through entity) generating the credit. Figure the research credit limitation separately for each business enterprise by using the following formula:

(Line 1

Taxable income attributable to the sole proprietorship or your interest in the pass-through entity

(Line 13 - line 15) × Your taxable income for the year

The result figured above is limited to the excess of line 13 over line 15. If in the current tax year you had no taxable income attributable to a particular business interest, you cannot claim any research credit this year related to that business.

If your research credit is limited by the above formula, refigure the amount to enter on line 19 using only the total of the amount calculated above for the research credit plus the general business credit from other sources. If necessary, follow the *Credit Ordering Rule*, and take into account any passive activity credit limitations. Write "Sec. 41(g)" on the dotted line next to your entry on line 19.

Corporations. If the corporation has undergone a post-1986 "ownership change" (as defined in section 382(g)), section 383 may limit the amount of tax that may be offset by pre-change general business credits. Also, if a corporation acquires control of another corporation (or acquires its assets in a reorganization), section 384 may limit the amount of tax attributable to recognized built-in gains that may be offset by pre-acquisition general business credits. If either of these limitations apply, attach a computation of the allowable general business credit, enter the amount on line 19, and write "Sec. 383" or "Sec. 384" in the margin next to your entry on line 19.

### Schedule A—Additional General Business Credit Under Code Section 38(c)(2)

A corporation (other than an S corporation) may be entitled to a larger general business credit or additional credit against the AMT if: (a) it is claiming a regular investment credit carryforward on line 6 attributable, in whole or in part, to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990), (b) some of that investment credit cannot be used because line 18 is smaller than line 8, and (c) it is required to file Form 4626, Alternative Minimum Tax-Corporations. Complete Schedule A to see if the corporation is entitled to an additional credit.

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 Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping	•	17 hr., 56 min.
Learning about the law or the form	•	1 hr., 23 min.
Preparing and sending the form to the IRS		1 hr., 42 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 the tax return with which this form is filed.

Form <b>3903</b> Department of the Treasury	Moving Expenses ► Attach to Form 1040.		OMB No. 1545-0074	
Internal Revenue Service Name(s) shown on Form 10			social security numbe	er
Before you begin:	<ul> <li>See the Distance Test and Time Test in the instructions to find out if yo expenses.</li> <li>See Members of the Armed Forces on back, if applicable.</li> </ul>	u can	deduct your movi	ing
	and storage of household goods and personal effects (see instructions)	1	E53550	
2 Travel (including the cost of mea	lodging) from your old home to your new home (see instructions). Do not include	2	E53560	
3 Add lines 1 and		3	E53570	
not included i	amount your employer paid you for the expenses listed on lines 1 and 2 that is n box 1 of your Form W-2 (wages). This amount should be shown in Form W-2 with code <b>P</b>	4	E53580	
5 Is line 3 more	than line 4?			
from li	annot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 ne 4 and include the result on Form 1040, line 7.			
	g expense deduction. Subtract line 4 from line 3. Enter the result here and on 1040, line 26	5	E53590	

### **General Instructions**

### What's New

For 2005, the standard mileage rate for using your vehicle to move to a new home is 15 cents a mile (22 cents a mile after August 31, 2005).

### Purpose of Form

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

If you qualify to deduct expenses for more than one move, use a separate Form 3903 for each move.

For more details, see Pub. 521, Moving Expenses.

### Who Can Deduct Moving Expenses

If you move to a new home because of a new principal workplace, you may be able to deduct your moving expenses whether you are self-employed or an employee. But you must meet both the distance test and time test that follow.



Members of the Armed Forces may not have to meet these tests. See instructions on back.

### Distance Test

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.

You do not have to meet the distance test if you are in the Armed Forces and the move is due to a permanent change of station (see instructions on back).



To see if you meet the distance test, you can use the worksheet below.

Distance Test Worksheet	Keep a Copy for You	r Records
1. Number of miles from your old home to your new workplace	· · · · · · · · · · · · · · · · · · ·	miles
2. Number of miles from your old home to your old workplace	<b>2.</b>	miles
<ul> <li>3. Subtract line 2 from line 1. If zero or less, enter -0</li> <li>Is line 3 at least 50 miles?</li> <li>Yes. You meet this test.</li> <li>No. You do not meet this test. You cannot deduct your moving</li> </ul>		miles
For Paperwork Reduction Act Notice, see back of form.	Cat. No. 12490K	Form <b>3903</b> (2005)

#### Form 3903 (2005)

### Time Test

If you are an employee, you must work full time in the general area of your new workplace for at least 39 weeks during the 12 months right after you move. If you are self-employed, you must work full time in the general area of your new workplace for at least 39 weeks during the first 12 months and a total of at least 78 weeks during the 24 months right after you move.

What if you do not meet the time test before your return is due? If you expect to meet the time test, you can deduct your moving expenses in the year you move. Later, if you do not meet the time test, you must either:

 Amend your tax return for the year you claimed the deduction by filing Form 1040X, Amended U.S. Individual Income Tax Return, or

• For the year you cannot meet the time test, report as income the amount of your moving expense deduction that reduced your income tax for the year you moved.

If you do not deduct your moving expenses in the year you move and you later meet the time test, you can take the deduction by filing an amended return for the year you moved. To do this, use Form 1040X.

**Exceptions to the time test.** You do not have to meet the time test if any of the following apply.

Your job ends because of disability.

• You are transferred for your employer's benefit.

• You are laid off or discharged for a reason other than willful misconduct.

• You are in the Armed Forces and the move is due to a permanent change of station (see below).

• You meet the requirements (explained later) for retirees or survivors living outside the United States.

• You are filing this form for a decedent.

# Members of the Armed Forces

If you are in the Armed Forces, you do not have to meet the distance and time tests if the move is due to a permanent change of station. A permanent change of station includes a move in connection with and within 1 year of retirement or other termination of active duty.

#### How To Complete This Form If You Are In the Armed Forces

Do not include on lines 1 and 2 any expenses for moving services that were provided by the government. If you and your spouse and dependents are moved to or from different locations, treat the moves as a single move.

On line 4, enter the total reimbursements and allowances you received from the government in connection with the expenses you claimed on lines 1 and 2. Do not include the value of moving services provided by the government. Complete line 5 if applicable.

### Retirees or Survivors Living Outside the United States

If you are a retiree or survivor who moved to a home in the United States or its possessions and you meet the following requirements, you are treated as if you moved to a new principal workplace located in the United States. You are subject only to the distance test.

### Retirees

You can deduct moving expenses for a move to a new home in the United States when you actually retire if both your old principal workplace and your old home were outside the United States.

#### Survivors

You can deduct moving expenses for a move to a home in the United States if you are the spouse or dependent of a person whose principal workplace at the time of death was outside the United States. The expenses must be for a move (a) that begins within 6 months after the decedent's death, and (b) from a former home outside the United States that you lived in with the decedent at the time of death.

### Reimbursements

You can choose to deduct moving expenses in the year you are reimbursed by your employer, even though you paid the expenses in a different year. However, special rules apply. See When To Deduct Expenses in Pub. 521.

### Filers of Form 2555

If you file Form 2555, Foreign Earned Income, to exclude any of your income or housing costs, report the full amount of your deductible moving expenses on Form 3903 and on Form 1040. Report the part of your moving expenses that is not allowed because it is allocable to the excluded income on the appropriate line of Form 2555. For details on how to figure the part allocable to the excluded income, see. Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad.

### **Specific Instructions**

You can deduct the following expenses you paid to move your family and dependent household members. Do not deduct expenses for employees such as a maid, nanny, or nurse.

#### Line 1

Moves within or to the United States or its possessions. Enter the amount you paid to pack, crate, and move your household goods and personal effects. You can also include the amount you paid to store and insure household goods and personal effects within any period of 30 days in a row after the items were moved from your old home and before they were delivered to your new home.



Moves outside the United States or its possessions. Enter the amount you paid to pack, crate, move, store, and insure your household goods and personal effects. Also, include the amount you paid to move your personal effects to and from storage and to store them for all or part of the time the new workplace continues to be your principal workplace.



You do not have to complete this form If (a) you moved in an earlier year, (b) you are claiming only storage fees during your absence from the United States,

and (c) any amount your employer paid for the storage fees is included in box 1 of your Form W-2 (wages). Instead, enter the storage fees on Form 1040, line 26, and write "Storage" on the dotted line next to line 26.

### Line 2

Enter the amount you paid to travel from your old home to your new home. This includes transportation and lodging on the way. Include costs for the day you arrive. The members of your household do not have to travel together or at the same time. But you can only include expenses for one trip per person. Do not include any temporary living expenses or househunting expenses.

If you use your own vehicle(s), you can figure the expenses by using either:

 Actual out-of-pocket expenses for gas and oil, or

• Mileage at the rate of 15 cents a mile (22 cents a mile after August 31, 2005).

You can add parking fees and tolls to the amount claimed under either method.

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.

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The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.



F41	36
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## **Credit for Federal Tax Paid on Fuels**

See the Instructions on page 3.



Attach this form to your income tax return.

Name (as shown on your income tax return)

Nontaxable Use of Gasoline

Form 4136

Department of the Treasury Internal Revenue Service

Taxpayer identification number

**Caution:** • Claims for diesel fuel and kerosene (other than kerosene used in aviation) used on a farm for farming purposes on new lines 3e and 4c are made only by the ultimate purchaser after September 30, 2005.

• Claims on lines 5 and 8 for aviation-grade kerosene can be made only for uses or sales before October 1, 2005. See line 14 and the worksheets in the instructions for claims for kerosene used in aviation after September 30, 2005.

There are two credit rates in effect for most fuels during 2005. The \* rate is applicable after Sept. 30, 2005.

(c) Gallons (d) Amount of credit (e) CRN (a) Type of use (b) Rate \$ \$.184/.183\* a Off-highway business use of gasoline 362 b Use of gasoline on a farm for farming purposes .184/.183\* E53620 c Other nontaxable use of gasoline .184/.183\* Nontaxable Use of Aviation Gasoline 2 (a) Type of use (b) Rate (c) Gallons (d) Amount of credit (e) CRN a Use in commercial aviation (other than foreign trade) \$ E53690 354 \$.15 .194/.193\* E53695 324 b Other nontaxable use Nontaxable Use of Undyed Diesel Fuel 3 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 an explanation; check here -Caution: Claims for diesel fuel used on a farm for farming purposes are made only by the ultimate purchaser on line 3e (c) Gallons (d) Amount of credit (e) CRN (a) Type of use (b) Rate after September 30, 2005. \$ E53660 a Nontaxable use \$.244/.243\* 360 **b** Use in trains, January 1, 2005 – June 30, 2005 .21 353 E53760 Use in trains, July 1, 2005 - December 31, 2005 .22 С Use in certain intercity and local buses E53766 350 .17 d e Use on a farm for farming purposes after Sept. 30, 2005 E53767 360 243 Nontaxable Use of Undyed Kerosene (Other Than Aviation-Grade Kerosene and Kerosene Used in Aviation) 4 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 an explanation; check here Caution: Claims for kerosene used on a farm for farming purposes are made only by the ultimate purchaser on line 4c after September 30, 2005. See the instructions for an (e) CRN (c) Gallons (d) Amount of credit (a) Type of use (b) Rate exception for kerosene used in aviation. \$.244/.243\* \$ E53662 346 а Nontaxable use E53663 350 b Use in certain intercity and local buses .17 .243 346 c Use on a farm for farming purposes after Sept. 30, 2005 E53664 Nontaxable Use of Aviation-Grade Kerosene Before Oct. 1, 2005 5 Claimant certifies that the aviation-grade kerosene did not contain visible evidence of dye. Exception. If any of the aviation-grade kerosene included in this claim did contain visible evidence of dye, attach a detailed explanation and check here Caution: Line 5 applies to claims for aviation-grade kerosene before October 1, 2005. See line 14 and the worksheets in the instructions for kerosene used in aviation after September 30, 2005. (a) Type of use (d) Amount of credit (e) CRN (b) Rate (c) Gallons \$ E53705 a Use in commercial aviation (other than foreign trade) \$.175 355 E53710 b Other nontaxable use .219 369 E53715 .044 377 c . Use in foreign trade Registration No. > Sales by Registered Ultimate Vendors of Undyed Diesel Fuel 6 Claimant certifies that it 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 make the claim. 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 an explanation and check here ► Caution: Registered ultimate vendors cannot make claims for diesel fuel sold for use on a farm for farming purposes after Sept. 30, 2005. (b) Rate (c) Gallons (d) Amount of credit (e) CRN (a) Type of use Use on a farm for farming purposes before Oct. 1, 2005 \$.244 а \$ 360 E53670 .244/.243\* Use by a state or local government b E53672 350 Use in certain intercity and local buses .17 С

For Paperwork Reduction Act Notice, see the instructions.



	136 (2005)					Page 2	
7	Sales by Registered Ultimate Vendors of Undyed Than Aviation-Grade Kerosene and Kerosene Us			tration <u>No.</u> ►	· · ·	•	
	Claimant certifies that it sold the kerosene at a tax-excluded p of the buyer to make the claim. Claimant certifies that the kero	rice, repaid the am sene did not conta	nount of tax to ain visible evide	the buyer, or has ence of dye.	s obtained the written co	nsent	
	Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach an explanation and check here						
	Caution: Registered ultimate vendors cannot make claims for I	kerosene sold for u	se on a farm fo	or farming purpos	ses after September 30, 2	2005.	
_	· · · · · · · · · · · · · · · · · · ·	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	
а	Use on a farm for farming purposes before Oct. 1, 2005		\$.244	]	\$		
b	Use by a state or local government		.244/.243*	}		346	
с	Sales from a blocked pump		.244/.243*	<u> </u>	E53780		
d	Use in certain intercity and local buses		.17		E53782 .	350	
8	Sales by Registered Ultimate Vendors of Aviation-Grade	Kerosene befor	e Oct. 1, 2005	Reg. No. >			
	Claimant sold the aviation-grade kerosene at a tax-exclude	ed price and has i	not collected t	he amount of ta		d the	
	amount of tax to the buyer, or has obtained written conservation: Line 8 applies to claims for aviation-grade kerose	ne before Octobe			e worksheets in the inst	ructions	
-	for sales of kerosene for use in aviation after September 30	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	
~	Lies in commercial aviation (other than foreign trade)	(a) Type of use			\$ E53784	355	
a h	Use in commercial aviation (other than foreign trade)		\$.175	1			
b	Other nontaxable use		.219	⊢· [		369	
C	Use on a farm for farming purposes		.219	(	E53786	508	
<u>d</u>	Use by a state or local government		.219	<u> </u>		_L	
9	Sales by Registered Ultimate Vendors of Gasolin			gistration No			
	Claimant sold the gasoline at a tax-excluded price and has n buyer, or has obtained written consent of the buyer to make th to believe any information in the certificate is false. See the in	e claim; and obtair	ned an unexpire	ed certificate fror	n the buyer and has no re	to the eason	
			(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	
а	Use by a nonprofit educational organization		\$.184/.183*		\$ E53788	260	
b	Use by a state or local government		.184/.183*		E53790	362	
	Sales by Registered Ultimate Vendors of Aviation	Coooline					
0	Claimant sold the aviation gasoline at a tax-excluded price ar to the buyer, or has obtained written consent of the buyer to r	nd has not collecte nake the claim; an	d the amount o	unexpired certific	uyer, repaid the amount ate from the buyer and h	of tax has no	
0	Claimant sold the aviation gasoline at a tax-excluded price ar to the buyer, or has obtained written consent of the buyer to r reason to believe any information in the certificate is false. Se	nd has not collecte nake the claim; an	d the amount of d obtained an u or additional in (b) Rate	of tax from the b unexpired certific	uyer, repaid the amount ate from the buyer and h submitted. (d) Amount of credit	las no	
a	Claimant sold the aviation gasoline at a tax-excluded price ar to the buyer, or has obtained written consent of the buyer to r reason to believe any information in the certificate is false. Se Use by a nonprofit educational organization	nd has not collecte nake the claim; an	d the amount of d obtained an u or additional in (b) Rate \$.194/.193*	of tax from the b unexpired certific formation to be	uyer, repaid the amount ate from the buyer and h submitted. (d) Amount of credit \$ E53791	las no	
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a b	Claimant sold the aviation gasoline at a tax-excluded price ar to the buyer, or has obtained written consent of the buyer to r reason to believe any information in the certificate is false. Se Use by a nonprofit educational organization	nd has not collecte nake the claim; an e the instructions f	d the amount of d obtained an u or additional in (b) Rate \$.194/.193* .194/.193*	of tax from the b unexpired certific formation to be a (c) Gallons	uyer, repaid the amount ate from the buyer and h submitted. (d) Amount of credit \$ E53791 E53792	(e) CRN 324	
a b	Claimant sold the aviation gasoline at a tax-excluded price ar to the buyer, or has obtained written consent of the buyer to r reason to believe any information in the certificate is false. Se Use by a nonprofit educational organization Use by a state or local government	nd has not collecte nake the claim; an e the instructions f	d the amount of d obtained an i or additional in (b) Rate \$.194/.193* .194/.193* (b) Rate	of tax from the b unexpired certific formation to be	uyer, repaid the amount rate from the buyer and h submitted. (d) Amount of credit \$ E53791 E53792 (d) Amount of credit	(e) CRN 324	
a b	Claimant sold the aviation gasoline at a tax-excluded price ar to the buyer, or has obtained written consent of the buyer to r reason to believe any information in the certificate is false. Se Use by a nonprofit educational organization Use by a state or local government	nd has not collecte nake the claim; an e the instructions f	d the amount of d obtained an u or additional in (b) Rate \$.194/.193* .194/.193* (b) Rate \$.062	of tax from the b unexpired certific formation to be a (c) Gallons	uyer, repaid the amount rate from the buyer and h submitted. (d) Amount of credit \$ E53791 E53792 (d) Amount of credit \$ E53676	(e) CRN 324 (e) CRN 352	
a b 1	Claimant sold the aviation gasoline at a tax-excluded price ar to the buyer, or has obtained written consent of the buyer to r reason to believe any information in the certificate is false. Se Use by a nonprofit educational organization Use by a state or local government Nontaxable Use of Liquefied Petroleum Gas (LPC	nd has not collecte nake the claim; an e the instructions f	d the amount of d obtained an i or additional in (b) Rate \$.194/.193* .194/.193* (b) Rate	of tax from the b unexpired certific formation to be a (c) Gallons	uyer, repaid the amount rate from the buyer and h submitted. (d) Amount of credit \$ E53791 E53792 (d) Amount of credit \$ E53676 E53678	(e) CRN 324 (e) CRN 352 361	
a b 1 a b	Claimant sold the aviation gasoline at a tax-excluded price ar to the buyer, or has obtained written consent of the buyer to r reason to believe any information in the certificate is false. Se Use by a nonprofit educational organization Use by a state or local government <b>Nontaxable Use of Liquefied Petroleum Gas (LPC</b> Use in certain intercity and local buses	nd has not collecte nake the claim; an e the instructions f	d the amount of d obtained an u or additional in (b) Rate \$.194/.193* .194/.193* (b) Rate \$.062	of tax from the b unexpired certific formation to be a (c) Gallons	uyer, repaid the amount rate from the buyer and h submitted. (d) Amount of credit \$ E53791 E53792 (d) Amount of credit \$ E53676	(e) CRN 324 (e) CRN 352	
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a b 1 a b c	Claimant sold the aviation gasoline at a tax-excluded price ar to the buyer, or has obtained written consent of the buyer to r reason to believe any information in the certificate is false. Se Use by a nonprofit educational organization Use by a state or local government <b>Nontaxable Use of Liquefied Petroleum Gas (LPC</b> Use in certain intercity and local buses <u>Use in qualified local buses or school buses</u> Other nontaxable use <b>Alcohol Fuel Mixture Credit</b> Claimant produced an alcohol fuel mixture by mixing taxab	d has not collecte nake the claim; an e the instructions f (a) Type of use	d the amount of d obtained an u or additional in (b) Rate \$.194/.193* .194/.193* (b) Rate \$.062 .136 .136 R	of tax from the b unexpired certific formation to be s (c) Gallons (c) Gallons egistration N	uyer, repaid the amount sate from the buyer and h submitted. (d) Amount of credit \$ E53791 E53792 (d) Amount of credit \$ E53676 E53678 E53679 0. ►	(e) CRN 324 (e) CRN 352 361 395 o any	
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nartm	4137 ent of the Treasury Revenue Service (99)	Social Security and Medicare Tax on Unreported Tip Income		OMB No. 1545-0 2005 Attachment Sequence No.	
me of	person who received tips (		Socia	I Security numbe	er -
ime(s	) of employer(s) to whom	n you were required to, but did not, report your tips:			
		ED TOTALS		••••	• • • •
1	Total cash and cha	rge tips you <b>received</b> in 2005 (see instructions)	1	T53902	
2	Total cash and cha	rge tips you <b>reported</b> to your employer in 2005	2	T53907	
3	Subtract line 2 from	line 1. This amount is income you <b>must</b> include in the total on Form 1040,	3	S53912	
4	Cash and charge ti	ps you received but did not report to your employer because the total was calendar month (see instructions)	4	T53917	
5	Unreported tips sul	bject to Medicare tax. Subtract line 4 from line 3. Enter here and on line 2	5	S53922	
6	Maximum amount o	f wages (including tips) subject to social security tax			
7	Total social securit	y wages and social security tips (total of boxes 3 V-2) or railroad retirement (tier 1) compensation			
	1997 - C. 1997 -		8	T53932	
B 9	Unreported tips su	line 6. If line 7 is more than line 6, enter -0- here and on line 9 and go to line 11 bject to social security tax. Enter the <b>smaller</b> 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 tructions	9	S53937	
			10	S53942	
0	Multiply line 9 by	062		S53947	
1	Multiply line 5 by .	0145	11	· · ·	-
2		11. Enter the result here and on Form 1040, line 59	12	S53952	
or F	Paperwork Reduction	Act Notice, see instructions on back.		Form 413	57
	·			•••••	
	•	Do Not Detach			
	IEDULE U m 1040)	U.S. Schedule of Unreported Tip Income		୭୦୦	5
epart	ment of the Treasury Revenue Service	For crediting to your social security record			
lote	The amounts you	I report below are for your social security record. This record is used to figure e to you and your dependents or your survivors. Fill in each item accurately a	any	benefits, based	on
Print		e to you and your dependents of your survivors. I'll in each nem accuracy and on who received tip income (as shown on Form 1040)		cial security num	ber
\ddr	ess (number, street, a	nd apt. no., or P.O. box if mail is not delivered to your home) Occupation			•
City,	town or post office, s	state, and ZIP code			
1 l 2 l	Jnreported tips subje	ect to social security tax. Enter the amount from line 9 (Form 4137) above .	1		
		Please do not write in this space			
		DLN			

Social Security and Medicare Tax	OMB No. 1545-0074
-	
on Unreported Tip Income	2005

See instructions on back.

Attach to Form 1040.

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

Attachmen Sequence No. 24 Social security number

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


FIRST

(99

4137

Department of the Treasury

Form

 1	Total cash and charge tips you received in 2005 (see instructions)	1	T53900	
2	Total cash and charge tips you reported to your employer in 2005	2	Т53905	
3	Subtract line 2 from line 1. This amount is income you <b>must</b> 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 90,000 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			
			T53930	
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		
9	Unreported tips subject to social security tax. Enter the <b>smaller</b> 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	
10				
11	Multiply line 5 by .0145	11	S53945	
12	Add lines 10 and 11. Enter the result here and on Form 1040, line 59	12	S53950	·
For	Paperwork Reduction Act Notice, see instructions on back.		Form 4137	7 (2005)

**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

2005

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. e name of person who received tip income (as shown on Form 1040) Social security number

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-

epartment of th	<b>37</b> e Treasury Service (99)	Social Security an on Unreported See instructio Attach to Fu	Tip Inco			OMB No. 1545- 2005 Attachment Sequence No.	
ame of person	who received tips (as sh	own on Form 1040). If married, complete a separate Fo	orm 4137 for each	spouse with unreported tips.	Soci	al Security numb	er
ame(s) of em	ployer(s) to whom you	were required to, but did not, report your tips:			1		
	SECOND	· · · · · · · · · · · · · · · · · · ·				••••	
							_ ,
	cash and charge	tips you received in 2005 (see instruc	tions) .		_1	T53901	
		tips you reported to your employer in			2	T53906	•
3 Subtr	act line 2 from lin	e 1. This amount is income you <b>must</b> in	nclude in the	total on Form 1040,	3	S53911	
line 7 4 Cash	and charge tips	/ou received but did not report to your ndar month (see instructions)	employer be	cause the total was	4	T53916	
5 Unre	nan 520 in a cale ported tips subject hedule U below	t to Medicare tax. Subtract line 4 from	n line 3. Ente	er here and on line 2	5	S53921	
		ages (including tips) subject to social sec	urity tax	6 90,000 00	2		
7 Total	social security w	ages and social security tips (total of or railroad retirement (tier 1) compens	boxes 3	7 T53926			
	. n. <b>– č</b> . ko s	O If the 7 is more than line 6 optor 0 h	oro and on li	ne 9 and do to line 11	8	T53931	
9 Unre line	ported tips subjed 1 of Schedule U	6. If line 7 is more than line 6, enter -0- h t to social security tax. Enter the <b>smal</b> below. If you received tips as a fed	ler of line 5 eral, state, (	or line 8 here and on	9	S53936	
empl	oyee, see instruc	tions	••••		10	S53941	
	ply line 9 by .062		•. • • •	· · · · · · · ·	11	S53946	
•	ply line 5 by .014			••••••	_	S53951	
		Enter the result here and on Form 104	0, line 59 .	<u> </u>	12	Form 41	27 /
For Paperv	vork Reduction Ac	t Notice, see instructions on back.				Form 41	57 (
		Do Not	Detach				••••
SCHEDL (Form 10	)40)	U.S. Schedule of Uni For crediting to your s	-			200	5
ntemal Reven	amounte vou re	port below are for your social security you and your dependents or your sur	record. This	record is used to figu	ure any	benefits, based ompletelv.	d on
		who received tip income (as shown on Form				cial security num	ber
Address (n	umber, Street, and a	apt. no., or P.O. box if mail is not delivered	to your home	e) Occupation	I		
City, town	or post office, state	, and ZIP code		<u>l                               </u>			
1 Unrep	orted tips subject	to social security tax. Enter the amount f to Medicare tax. Enter the amount from	rom line 9 (F	orm 4137) above .	1		
		Please do not wi				_ ·	

Schedule U (Form 1040) 2005

·		F4562	Depreciation	and Amor	tizatio	n		ł	OMB No. 1545-0172
-	562	(In	cluding Informat				×		2005
Rev. Janua epártment o	ry 2006) of the Treasury	•	-	Attach to				· •	Attachment Sequence No. 67
itèmal Rever	nue Service	► See s	eparate instructions.	or activity to which		_			Identifying number
ame(s) sho	own on return		Dusiness	i or usuary to trate					
Part I	Election T	o Expense Ce	rtain Property Und ed property, comple	ler Section 1	<b>79</b> fore you d	complet	e Part I.		EPZONE
			ons for a higher limit for					1	\$105,000
1 Max	ximum amount.	bee the instruction	placed in service (see	instructions)			· ·	2	E54005
	ochold cost of	section 179 pror	perty before reduction	in limitation			· · +	3	\$420,000
A Rec	duction in limita	tion. Subtract lin	ne 3 from line 2. If zer	o or less, ente	r-0	· · ·	· · ·	4	
5 Dol	llar limitation for	r tax year. Subtra	act line 4 from line 1. I	f zero or less,	enter -0 I	f married	i filing j	_	E54000
sep	parately, see ins	structions	<u> </u>		<u></u>	_ · _ · _ ·	cted cost	5	
	(a	<ul> <li>Description of prop</li> </ul>	perty (	b) Cost (business					
6	· · · · · · · · · · · · · · · · · · ·								
					7	E54010	<u> </u>		
7 List	ted property. Er	nter the amount	from line 29		• • • • • • • • • • • • • • • • • • • •			8	E54015
8 Tot	tal elected cost	of section 179 p	property. Add amount	s in column (c)	), lines 6 a	na / .	· · ·	9	E54020
9 Ter	ntative deductio	on. Enter the sm	aller of line 5 or line 8	3	~~ .	•••	· · · +	10	E54060
1 <b>0</b> Ca	rryover of disall	lowed deduction	from line 13 of your	2004 Form 450	02 200) or lino 5	 Icoo instri	$\cdot \cdot \cdot \vdash$	11	E54040
1 Bus	siness income limi	itation. Enter the sn	naller of business income \dd-lines-9-and-10,-bu	t do not enter	more than	line 11		12	E54100
2 Se	ction 179 exper	nse-deduction. A	2006. Add lines 9 and 10, but	10. less line 12	► 13		<u> </u>		
3 Ca	a not una Dart	Il or Part III helo	w for listed property. I	Instead, use Pa	art V.				·
Part II	Special D	epreciation All	owance and Other	Depreciation	(Do not i	nclude li	isted pro	perty	y.) (See instructions
14 Sp	ecial allowance t	or certain aircraft,	, certain property with a ed property) placed in s	ervice durina th	e tax year (	see instru	uctions)	14	E58110
or 15 Pro	operty subject t	to section 168(f)(	1) election					15	E58120
16 Ot		•••••••••••			• • •	• • •	· · · +		
	her depreciation	n (including ACR	RS)	<u></u>	<u></u>	. <u></u>	<u> </u>	16	E58140
		n (including ACR Depreciation (	(Do not include liste	ed property.)	<u></u>	. <u></u>	· · · · · · · · · · · · · · · · · · ·	16	E58140
Part II	MACRS	Depreciation	(Do not include liste S	ed property.) Section A	(See inst	ructions	· · · · · · · · · · · · · · · · · · ·		
<b>Part II</b> 17 M/ 18 If 1	ACRS deduction	Depreciation	(Do not include listo (Do not include listo aced in service in tax assets placed in servi	ed property.) Section A years beginnin ce during the	(See insti g before 2 tax year in	ructions 005 to one c		<u>16</u> 17	E58140 E58100
<b>Part II</b> 17 M/ 18 If 1	ACRS deduction you are electing	Depreciation ns for assets pla g to group any a counts, check he Assets Place	(Do not include listo (Do not include listo aced in service in tax assets placed in service re d in Service During 2	ed property.) Section A years beginnin ce during the 2005 Tax Year	(See instr g before 2 tax year in GAACD	ructions 2005 to one c	or more	17	E58100
Part 11 17 M/ 18 If y ge	ACRS deduction you are electing	Depreciation ( ns for assets pla g to group any a counts, check he —Assets Placed (b) Month and year placed in	(Do not include listed acced in service in tax assets placed in service are d in Service During 2 (c) Basis for depreciation (business/investment use	ed property.) Section A years beginnin ce during the 2005 Tax Year	(See instr g before 2 tax year in GAACD	ructions 005 to one c e Gener	or more	17 ciatio	E58100
Part II 17 M/ 18 If y ge (a) Clas	MACRS deduction you are electing eneral asset acc Section B ssification of propert	Depreciation ns for assets pla g to group any a counts, check he —Assets Place (b) Month and	(Do not include listo aced in service in tax assets placed in servie ore	ed property.) Section A years beginnin ce during the 2005 Tax Year (d) Recovery	(See instr g before 2 tax year in GAACD Using the	ructions 2005 to one c e Generation	or more ▶ □ al Depre (f) Method	17 ciatio	E58100 on System (g) Depreciation deducti E54400
Part II 17 M/ 18 If y ge (a) Class 19a 3	MACRS deduction you are electing eneral asset acconneral section B solitication of property 3-year property	Depreciation ( ns for assets pla g to group any a counts, check he —Assets Placed (b) Month and year placed in	(Do not include listo aced in service in tax assets placed in service d in Service During 2 (c) Basis for depreciation (business/investment use only—see instructions)	ed property.) Section A years beginnin ce during the 2005 Tax Year (d) Recovery	(See instr g before 2 tax year in GAACD Using the	ructions 2005 to one c e Gener	or more al Depre (f) Method MTH3YR MTH5YR	17 ciatio	E58100 on System (g) Depreclation deducti E54400 E54700
Part II 17 M/ 18 If y ge (a) Class 19a 3 b 5	ACRS deduction you are electing eneral asset acconneral section B assification of property 5-year property	Depreciation ( ns for assets pla g to group any a counts, check he —Assets Placed (b) Month and year placed in	(Do not include listo aced in service in tax assets placed in service d in Service During 2 (c) Basis for depreciation (business/investment use only—see instructions) E54200	ed property.) Section A years beginnin ce during the 2005 Tax Year (d) Recovery	(See instr g before 2 tax year in GAACD Using the	ructions 2005 to one c e Gener	or more ▶ □ al Depre (f) Method	17 ciatio	E58100 on System (g) Depreciation deducti E54400 E54700 E54760
Part II 17 M/ 18 If y ge (a) Clas 19a 3 b 5 c 7	ACRS deduction you are electing eneral asset acconneral asset acconneration Section B assification of property 3-year property 7-year property	Depreciation ( ns for assets pla g to group any a counts, check he —Assets Placed (b) Month and year placed in	(Do not include listo aced in service in tax assets placed in service d in Service During 2 (c) Basis for depreciation (business/investment use only—see instructions) E54200 E54500	ed property.) Section A years beginnin ce during the 2005 Tax Year (d) Recovery	(See instr g before 2 tax year in GAACD Using the	ructions 2005 to one co e Generation	or more al Depre (f) Method MTH3YR MTH5YR MTH7YR MTH10Y	17 ciatio	E58100 on System (g) Depreciation deducti E54400 E54700 E54760 E55000
Part II 17 M/ 18 If y ge (a) Class 19a 3 b 5 c 7 d 10	ACRS deduction you are electing eneral asset acconneral section B assification of property 5-year property	Depreciation ( ns for assets pla g to group any a counts, check he —Assets Placed (b) Month and year placed in	(Do not include listo aced in service in tax assets placed in service d in Service During 2 (c) Basis for depreciation (business/investment use only—see instructions) E54200 E54500 E54720	ed property.) Section A years beginnin ce during the 2005 Tax Year (d) Recovery	(See instr g before 2 tax year in GAACD Using the	ructions 2005 to one c e Generation	or more al Depre (f) Method MTH3YR MTH5YR MTH7YR MTH10Y MTH15Y	17 ciatio	E58100 on System (g) Depreciation deducti E54400 E54700 E54760 E55000 E55300
Part II 17 M/ 18 If y ge (a) Class 19a 3 b 5 c 7 d 10 e 15	ACRS deduction you are electing eneral asset acconnection Section B assification of property 3-year property 7-year property 0-year property 0-year property	Depreciation ( ns for assets pla g to group any a counts, check he —Assets Placed (b) Month and year placed in	(Do not include listo aced in service in tax assets placed in servior d in Service During 2 (c) Basis for depreciation (business/investment use only—see instructions) E54200 E54500 E54720 E54800	ed property.) Section A years beginnin ce during the 2005 Tax Year (d) Recovery period	(See instr g before 2 tax year in GAACD Using the	ructions 2005 to one c e Generation	or more ■ □ al Depre (f) Method MTH3YR MTH5YR MTH7YR MTH10Y MTH15Y MTH20Y	17 ciatio	E58100 on System (g) Depreciation deducti E54400 E54700 E54760 E55000 E55300 E55300 E56000
Part II 17 M/ 18 If y ge (a) Class 19a 3 b 5 c 7 d 10 e 15 f 20	ACRS deduction you are electing eneral asset acconnection Section B suffication of property 3-year property 7-year property 5-year property 5-year property 5-year property	Depreciation ( ns for assets pla g to group any a counts, check he —Assets Placed (b) Month and year placed in	<ul> <li>(Do not include listoner in the service in tax assets placed in service in tax assets placed in service in tax assets placed in service d in Service During 2</li> <li>(e) Basis for depreciation (business/investment use only—see instructions)</li> <li>E54200</li> <li>E54500</li> <li>E54720</li> <li>E54800</li> <li>E55200</li> </ul>	ed property.) Section A years beginnin ce during the 2005 Tax Year (d) Recovery period 25 yrs.	(See instr g before 2 tax year in GAACE Using the (e) Convent	ructions 2005 to one c e Generation	or more al Depre (1) Method MTH3YR MTH5YR MTH7YR MTH10Y MTH10Y MTH20Y S/L	17 ciatio	E58100 on System (g) Depreclation deducti E54400 E54700 E54760 E55000 E55300 E55300 E56000 E56040
Part II 17 M/ 18 If y ge (a) Class 19a 3 b 55 c 7 d 10 e 15 f 20 g 25	Image: Market with the section of the section of property         Section B         Section of property         Sever proper	Depreciation ( ns for assets pla g to group any a counts, check he —Assets Place (b) Month and year placed in service	<ul> <li>(Do not include listoner in the service in tax assets placed in service in tax assets placed in service in tax assets placed in service d in Service During 2</li> <li>(c) Basis for depreciation (business/investment use only—see instructions)</li> <li>E54200</li> <li>E54500</li> <li>E54720</li> <li>E54800</li> <li>E55200</li> <li>E55800</li> </ul>	ed property.) Section A years beginnin ce during the 2005 Tax Year (d) Recovery period 25 yrs. 27.5 yrs.	(See instr g before 2 tax year in GAACE Using the (e) Convent	ructions 2005 to one c e Generation	or more ■ □ al Depre (f) Method MTH3YR MTH5YR MTH10Y MTH10Y MTH15Y MTH20Y S/L S/L	17	E58100 on System (g) Depreciation deducti E54400 E54700 E54760 E55000 E55300 E55000 E56040 E56040 E56300
Part II 17 M/ 18 If y ge (a) Class 19a 3 b 5 c 7 d 10 e 15 f 20 g 25 h Re	MACRS ACRS deduction you are electing eneral asset acconnection Section B assification of property 5-year property	Depreciation ( ns for assets pla g to group any a counts, check he —Assets Place (b) Month and year placed in service	(Do not include listed         (Do not include listed         (Do not include listed         (aced in service in tax         assets placed in service         (assets placed in service         (c) Basis for depreciation         (business/investment use         only—see instructions)         E54200         E54400         E54720         E54800         E55200         E56020         E56100         E57600	ed property.) Section A years beginnin ce during the 2005 Tax Year (d) Recovery period 25 yrs. 27.5 yrs. 27.5 yrs.	(See instr g before 2 tax year in GAACE VUsing the (e) Convent	ructions 2005 to one c e Generation	or more ■ □ al Depre (f) Method MTH3YR MTH5YR MTH10Y MTH10Y MTH20Y S/L S/L S/L	17	E58100 on System (g) Depreciation deducti E54400 E54700 E54760 E55000 E55300 E55000 E56040 E56040 E56300 ndetermined type E5
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Part II 17 M/ 18 If y ge (a) Class 19a 3 b 5 c 7 d 10 e 15 f 20 g 25 h Re pr i Ne pr 20a C b 12	ACRS deduction you are electing eneral asset acconnection section B solification of property 5-year property 6-year property 5-year property 5-year property 5-year property 6-year property 5-year property 5-year property 5-year property 6-year property 5-year property 6-year property 5-year property 6-year property 7-year property 7	Depreciation ( ns for assets pla g to group any a counts, check he Assets Place (b) Month and year placed in service	(Do not include list)         (Do not include list)         (Do not include list)         (c) Basis for depreciation (business/investment use only—see instructions)         E54200         E54500         E54500         E54500         E54500         E54600         E55800         E56100         E56400         E57600         E57800         In Service During 2/         E57800         In Service During 2/         E57910         E57950	ed property.) Section A years beginnin ce during the 2005 Tax Year (d) Recovery period 25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs. 005 Tax Year 12 yrs.	(See instr g before 2 tax year in GAACE Using the (e) Convent	ructions 2005 to one c e Generation	or more ■ □ al Depre (f) Method MTH3YR MTH5YR MTH7YR MTH10Y MTH10Y MTH15Y MTH20Y S/L S/L S/L S/L S/L S/L	17 ciatio	E58100 on System (g) Depreciation deducti E54400 E54700 E54760 E55300 E55300 E56000 E56040 E56040 E56300 ndetermined type E5 E56500 al GDS ded. E57900 ation System E57930 E57960
Part II 17 M/ 18 If y ge (a) Class 19a 3 b 5 c 7 d 10 e 15 f 20 g 25 h Re pr i Ne pr 20a C b 12 c 44	ACRS deduction you are electing eneral asset acconnection section B solification of property 5-year property 6-year property 5-year property 5-year property 6-year property 5-year property 5-year property 6-year property 5-year property 5-year property 5-year property 5-year property 6-year property 5-year property 5-year property 5-year property 5-year property 5-year property 6-year property 5-year property 5-year property 6-year property 5-year property 5-year property 5-year property 5-year property 5-year property 6-year property 5-year property 6-year property 7-year property 7	Depreciation ( ns for assets pla g to group any a counts, check he Assets Placed (b) Month and year placed in service 	(Do not include list)         (Do not include list)         (Do not include list)         (c) Basis for depreciation         (business/investment use only—see instructions)         E54200         E54500         E54720         E54800         E55800         E56400         E56400         E57600         E57800         E57910         E57950         E57980	ed property.) Section A years beginnin ce during the 2005 Tax Year (d) Recovery period 25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs. 005 Tax Year 12 yrs. 40 yrs.	(See instr g before 2 tax year in GAACE Using the (e) Convent	ructions 2005 to one c e Generation	al Depre al Depre (1) Method MTH3YR MTH5YR MTH10Y MTH10Y MTH10Y MTH20Y S/L S/L S/L S/L S/L S/L S/L S/L	17 ciatio	E58100 on System (g) Depreciation deducti E54400 E54700 E54760 E55300 E55300 E55300 E56040 E56040 E56300 ndetermined type E5 E56500 tal GDS ded. E57900 ation System E57930 E57960 E58000
Part II 17 M/ 18 If y ge (a) Class 19a 3 b 55 c 7 d 10 e 15 f 20 g 25 h Re pr i Ne pr 20a C b 12 c 40 Part	ACRS deduction you are electing eneral asset acconnection section B solification of property 5-year property 6-year property 5-year property 5-year property 5-year property 6-year property 5-year property 5	Depreciation ( ns for assets pla g to group any a counts, check he -Assets Placed (b) Month and year placed in service 	(Do not include listed         (Do not include listed         (Do not include listed         (aced in service in tax assets placed in service         (a service During 2         (c) Basis for depreciation (business/investment use only—see instructions)         E54200         E544200         E544200         E54500         E54500         E54600         E56100         E56100         E56400         E57800         In Service During 2         E57910         E57950         E57980         ions)	ed property.) Section A years beginnin ce during the 2005 Tax Year (d) Recovery period 25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs. 005 Tax Year 12 yrs.	(See instr g before 2 tax year in GAACE Using the (e) Convent	ructions 2005 to one c e Generation	al Depre al Depre (1) Method MTH3YR MTH5YR MTH10Y MTH10Y MTH10Y MTH20Y S/L S/L S/L S/L S/L S/L S/L S/L	17 sciation s u U u Tot rrecia	E58100 on System (g) Depreclation deducti E54400 E54760 E55300 E55300 E56000 E56040 E56040 E56300 ndetermined type E5 E56500 cation System E57930 E57960 E58000 S ded. E58040
Part II 17 M/ 18 If y ge (a) Class 19a 3 b 5 c 7 d 10 e 15 f 20 g 25 h Re pr 20a C b 12 c 4( Part I	ACRS deduction you are electing eneral asset acconnection section B sification of property 5-year property 6-year property 5-year property 5-year property 6-year property 5-year property 6-year property 5-year property 6-year property 5-year property 6-year property 6-year property 7-year property 6-year property 7-year property 6-year property 7-year property 7-year property 6-year property 7-year property 8-year property 7-year property 7-year property 7-year property 8-year property 7-year property 8-year property 7-year property 8-year property 9-year property 8-year property 9-year property 8-year property 9-year property 9-y	Depreciation ( ns for assets pla g to group any a counts, check he Assets Placed (b) Month and year placed in service Assets Placed Assets Placed 	(Do not include list)         (Do not include list)         (Do not include list)         (c) Basis for depreciation (business/investment use only—see instructions)         (c) Basis for depreciation (business/investment use only—see instructions)         (c) E54500         E54200         E54500         E54720         E54600         E55800         E56100         E56400         E57600         E57800         In Service During 27         E57910         E57980         ions)         pm line 28	ed property.) Section A years beginnin ce during the 2005 Tax Year (d) Recovery period 25 yrs. 27.5 yrs. 27.5 yrs. 27.5 yrs. 39 yrs. 005 Tax Year 12 yrs. 40 yrs. Total ADS of	(See instr g before 2 tax year in GAACE Using the (e) Convent	ructions 2005 to one c e Generation	or more al Depre (f) Method MTH3YR MTH5YR MTH5YR MTH10Y MTH15Y MTH20Y S/L S/L S/L S/L S/L S/L S/L S/L	17 ciation d u U u Tot recia	E58100 on System (g) Depreciation deducti E54400 E54700 E54760 E55300 E55300 E55300 E56040 E56040 E56300 ndetermined type E5 E56500 tal GDS ded. E57900 ation System E57930 E57960 E58000
Part II 17 M/ 18 If y ge (a) Class 19a 3 b 5 c 7 d 10 e 15 f 20 g 25 h Re pr 20a C b 12 c 4( Part I	ACRS deduction you are electing eneral asset acconnection section B sification of property 5-year property 5-y	Depreciation ( ns for assets pla g to group any a counts, check he Assets Placed (b) Month and year placed in service Assets Placed Assets Placed 	(Do not include list)         (Do not include list)         (Do not include list)         (aced in service in tax assets placed in service         (a service During 2         (c) Basis for depreciation (business/investment use only—see instructions)         (c) E54200         E54200         E54200         E54500         E54720         E54800         E55800         E56100         E56400         E57600         E57800         In Service During 2         E57910         E57950         E57980         ions)         Dm line 28         lines 14 through 17.	ed property.) Section A years beginnin ce during the 2005 Tax Year (d) Recovery period 25 yrs. 27.5 yrs. 27.5 yrs. 27.5 yrs. 39 yrs. 005 Tax Year 12 yrs. 40 yrs. Total ADS oction	(See instr g before 2 tax year in GAACE Using the (e) Convent (e) Convent MM MM MM MM Using the MM Dst E58020	ructions 2005 to one c e Generation	al Depre al Depre (f) Method MTH3YR MTH3YR MTH5YR MTH10Y MTH10Y MTH10Y MTH20Y S/L S/L S/L S/L S/L S/L S/L S/L	17 ciation d u U u Tot recia	E58100 on System (g) Depreciation deducti E54400 E54700 E554700 E55300 E55300 E56040 E56300 ndetermined type E5 E56500 tal GDS ded. E57900 ation System E57960 E57960 E58000 S ded. E58040 E58080
Part II 17 M/ 18 If y ge (a) Class 19a 3 b 5 c 7 d 10 e 15 f 20 g 25 h Re pr 20a C b 12 c 40 Part 21 Li 22 Ti	ACRS deduction you are electing eneral asset acconnection section B sification of property 5-year property 6-year property 5-year property 5-y	Depreciation ( ns for assets pla g to group any a counts, check he -Assets Placed (b) Month and year placed in service a termined type al Total GDS cost -Assets Placed year placed a year	(Do not include list)         (Do not include list)         (Do not include list)         (c) Basis for depreciation (business/investment use only—see instructions)         (c) Basis for depreciation (business/investment use only—see instructions)         (c) E54500         E54200         E54500         E54720         E54600         E55800         E56100         E56400         E57600         E57800         In Service During 27         E57910         E57980         ions)         pm line 28	ed property.) Section A years beginnin ce during the 2005 Tax Year (d) Recovery period 25 yrs. 27.5 yrs. 27.5 yrs. 39 yrs. 005 Tax Year 12 yrs. 40 yrs. Total ADS oct artnerships and 20 artnerships and	(See instr g before 2 tax year in GAACE Using the (e) Convent (e)	ructions 2005 to one c e Generation	al Depre al Depre (f) Method MTH3YR MTH3YR MTH3YR MTH15YR MTH10Y MTH15Y MTH20Y S/L S/L S/L S/L S/L S/L S/L S/L	17 ciatio	E58100 on System (g) Depreciation deducti E54400 E54700 E554700 E55300 E55300 E56040 E56300 ndetermined type E5 E56500 tal GDS ded. E57900 ation System E57960 E57960 E58000 S ded. E58040 E58080

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form 4	4562 (2005) (Rev. 1-2006)													Page 2
Par		clude aut	omobi	les, ce	ertain o	ther v	ehicles	, cellul	ar tele	phone	s, cert	ain co	mputer	s, and
	property used for er													
	Note: For any vehicle											pense, o	comple	e only
Sect	24a, 24b, columns (a) tion A—Depreciation and Ott											tomobi		
	Do you have evidence to support th								f "Yes,"		-			s 🗌 No
	(a) (b)	(c) Business/				(e)								(i)
	e of property (list Date placed in service	investment use percentage		(d) t or other basis			oreciation vestment	(f) Recover period	ry∣ Me	( <b>g)</b> thod/ /ention	Depr	(h) eciation luction	sect	on 179 ost
25	Special allowance for certain aircraft, property placed in service during the t	certain propertain and	erty with a used mor	a long pri re than 5(	oduction   )% in a q	period, a	nd qualifie usiness us	ed NYL oi se (see in	r GO Zone structions	e 3) 25				
26	Property used more than 50%									<u></u>			100000000000	
		%												
		%												
27	Property used 50% or less in	<u>%</u>	d busin				•		·				_	<u> </u>
	Property used 50% or less in	a quaime %		less us	e.				5/L -		-			
		%			to	tal 26e	+ 27e		5/L -				- 154	
_		%				E5806	0		S/L -					
28	Add amounts in column (h), li							, page	1	28	E5	8080		
29	Add amounts in column (i), lir						-		• •	• •	• •	. 29	E54	010
Com If you	plete this section for vehicles provided vehicles to your employees,	used by a	sole p	roprieto	or, partr	er, or o	se of V other "n if you me	nore that	an 5%	owner,' comple	' or rela	ated pe section (	rson. for those	vehicles.
30	Total business/investment miles during the year (do not include con			a) cie 1	(t Vehi		(c Vehic		(c Vehic			e) cle 5	( Vehi	
	miles)													
31	Total commuting miles driven during													
32	Total other personal (noncommiles driven	1		!		· .				:			-	
33	Total miles driven during the year lines 30 through 32										-		•	
34	Was the vehicle available for puse during off-duty hours?	ersonal	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35	Was the vehicle used primarily more than 5% owner or related p	/bya												· · ·
36	Is another vehicle available for pouse?	ersonal												
	Section C—Que													
Answ	ver these questions to determin more than 5% owners or relate	ne if you i d person:	meet ai s (see i	n excep nstruct	otion_to ions).	compl	eting Se	ection E	3 for ve	hicles	used by	y emplo	yees w	ho are
not r														No
<u>not r</u> 37	Do you maintain a written poli by your employees?	-								uding c	ommut	ing,	Yes	<u>NO</u> .
37	by your employees? Do you maintain a written policy st	atement th	at prohil	bits pers	ional use	of vehi	cles, exc	 ept com	muting,	 by your	 employe	 ees?	Yes	<u> </u>
37 38	by your employees? Do you maintain a written policy st See the instructions for vehicles u	atement th ised by co	at prohil rporate	bits pers officers,	onal use director	of vehi s, or 19	 cles, exc % or mor	 ept.com re.ownei	imuting, rs	by your	 employe	 ees?	Yes	
37 38 39 40	by your employees? Do you maintain a written policy st See the instructions for vehicles u Do you treat all use of vehicle Do you provide more than five	atement th ised by co s by emp e vehicles	at prohil rporate loyees to you	bits pers officers, as pers r emplo	onal use director sonal us oyees, c	of vehi s, or 19 se? obtain i	cles, exc 6 or mor	ept com e ownei	imuting, rs	by your	employe	ees?	Yes	
37 38 39 40	by your employees? Do you maintain a written policy st See the instructions for vehicles u Do you treat all use of vehicle Do you provide more than five the use of the vehicles, and r	atement th ised by co s by emp e vehicles etain the	at prohil rporate loyees to you informa	bits pers officers, as pers r emple ition re	onal use director sonal us byees, c ceived?	of vehi s, or 19 se? obtain i	cles, exc 6 or mor informat	ept com re owner tion fro	muting, rs m your	by your	employe	ees?	Yes	
37 38 39 40	by your employees? Do you maintain a written policy st See the instructions for vehicles u Do you treat all use of vehicle Do you provide more than five	atement th ised by co s by emp e vehicles etain the ncerning q	at prohil rporate loyees to you informa ualified	bits pers officers, as pers r emple tion re automol	onal use director sonal us oyees, o ceived? bile dem	of vehi s, or 19 se? obtain i onstrati	cles, exc 6 or mor informat on use?	ept com re owner tion fron  (See ins	muting, rs m your	by your employ	employe yees at	ees?	Yes	

	(a) (b) Description of costs begins		<b>(c)</b> Amortizable amount	(d) Code section	<b>(e)</b> Amortization period or percentage		<b>(f)</b> Amortization for this year	-
42	Amortization of costs that begin	is during your 2005	tax year (see instructions)	):				
	· · · · · · · · · · · · · · · · · · ·		E58200					
<u>4</u> 3	Amortization of costs that beg	an before your 20	005 tax year			43	E58250	
44	Total. Add amounts in column	n (f). See the instru	uctions for where to report	rt <u>.</u>	:	44	E58300	-
								-

Form 4562 (2005) (Rev. 1-2006)

Departm Internal	46884 lanuary 2006) nent of the Treasury Revenue Service		► Se	ee sep Itach	es and barate instru- to your tax 4684 for e	iction returr	s. I.	eft.	·	OMB No. 1545-0177 2005 Attachment Sequence No. 26 Identifying number			
	s) shown on tax return	onal Use Prope	rty (Use this se	ectior	to report	cas	ualties and	theft	s of prop			rade	
1	Description of prop					prop	erty). Use a s	eparat	e line for ea	ach proper	ty lost or dam	nageo	
	Property B Property C												
	Property D												
								Prop	erties				
					A		В		C		D		
			Г					1					
						•							
_	Cost or other basis		· · · · F	2						· +			
3	Insurance or other you filed a claim) (	r relmbursement (w see instructions)		3	<u> </u>	•				-			
	Note: If line 2 is m	ore than line 3, ski	o line 4.										
4	for that column. Se surance or other rel	or theft. If line 3 is r ace here and skip line in Instructions if line imbursement you did ent for your loss in a	es 5 through 9 3 includes in- d not claim, or	4									
5	Fair market value I	before casualty or	theft	5									
6	Fair market value a	after casualty or th	eft	6				_	1				
7	Subtract line 6 from	m line 5		7					•				
												ĺ.	
8	Enter the smaller	of line 2 or line 7 .	–	8								<u> </u>	
9		from line 8. If z		9							5.		
10	Casualty or theft lo	oss. Add the amou	nts on line 9 in col	lumns	A through [	).				. 10		<u> </u>	
11	24 2005 Hurrican	of line 10 or \$100. he Rita disaster area	a after September	22. 20	005: or Hurr	cane	Wilma disast	area af er area	ter August after		3		
		, and was caused b						• •		. 11	E37701	$\vdash$	
12		om line 10				• •	• • • •	• •	• • •	.   12_		+	
		one Form 4684 for								13			
13		on line 12 of all For								. 13		+	
14		on line 4 of all Forn						• •	•••	. 14	<u> </u>	+	
15	complete the re	re than line 13, enter est of this section (s	ee instructions).			ule D.	Do not	<b>,</b> .	· · ·	. 15	E37700		
		s than line 13, enter al to line 13, enter				of this	section					.	
		han line 13, enter th								16	E37703	+/	
16		on line 12 of all Fo										1	
17 18	Is line 17 less that	n line 16?											
	amount from l	er the amount from ine 16 on the "Othe	er deductions" line	of yo	ur tax returr	e 18	, Estates and		, enter the	18			
		line 17 from line 1		040 1	no 20 Eato		d tructo on-	inctru	tions	19		1	
19	Enter 10% of your	r adjusted gross inc om line 18. If zero	or less enter -0-	040, 1	118 30, ESIA	es an	u uusis, see	mouuu		· –		1	
20 21	Add lines 17 and 2				· · · ·	· ·			••••			1	

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

Form 4684 (2005) (Rev. 1-2006)

Form	4684 (Rev. 1-2006) Attachment Sequence No. 26	Page <b>2</b>
Name	e(s) shown on tax return. Do not enter name and identifying number if shown on other side.	Identifying number
SEC	CTION B—Business and Income-Producing Property	
	rt I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)	
22	Description of properties (show type, location, and date acquired for each property). Use a separate line for ea aged from the same casualty or theft.	ach property lost or dam-
	Property A Property B	
	Property C	
	Properties	
• •		
23	Cost or adjusted basis of each property	
24	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	I
25	Note: If line 23 is more than line 24, skip line 25 . Gain from casualty or theft. If line 24 is more than line	
	23, enter the difference here and on line 32 or line 37, column (c), except as provided in the instructions for	
	line 36. Also, skip lines 26 through 30 for that column. See the instructions for line 4 if line 24 includes insurance or other reimbursement you did not claim, or	
••	you received payment for your loss in a later tax year. 25	
26 27	Fair market value before casualty or theft     26       Fair market value after casualty or theft     27	
28	Subtract line 27 from line 26	
29	Enter the smaller of line 23 or line 28	
30	Subtract line 24 from line 29. If zero or less, enter -0- 30	
31 Doi	Casualty or theft loss. Add the amounts on line 30. Enter the total here and on line 32 or line 37 (see instructions). T II Summary of Gains and Losses (from separate Parts I) (b) Losses from casualities or the second	31
Гa	(a) Identify casualty or theft (i) Trade, business, (ii) Inco rental or royalty producin property employee	ome- casualties or thefts
_	Casualty or Theft of Property Held One Year or Less	
32		
33	Totals, Add the amounts on line 32	
33 34	Combine line 33, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797	
35	is not otherwise required, see instructions Enter the amount from line 33, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A	
	(Form 1040), line 22. Estates and trusts, partnerships, and S corporations, see instructions Casualty or Theft of Property Held More Than One Year	35
36	Casualty or theft gains from Form 4797, line 32	36 E37710 +/-
37	((   ) (	)
38 39	Total losses. Add amounts on line 37, columns (b)(i) and (b)(ii)      38       ( E37715 ) (         Total gains. Add lines 36 and 37, column (c)	) 39 E37720
40	Add amounts on line 38, columns (b)(i) and (b)(ii)	40 E37725
41. a	If the loss on line 40 is more than the gain on line 39:	41a E37730 +/-
b	Enter the amount from line 38, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11.	, E37733 +/-
42	If the loss on line 40 is <b>less</b> than or <b>equal</b> to the gain on line 39, combine lines 39 and 40 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3	42 E37735 +/-
	Note: Partnerships, enter the amount from line 41a, 41b, or line 42 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 41a or 41b on Form 1120S, Schedule K, line 10.	

Form 4684 (2005) (Rev. 1-2006)

temai i	4797	(Also Involunt Und	ary Conversionersions 1	179 and 280F(	pture Amount b)(2))	s	2005 Attachment Sequence No. 27	7
ame(S	Revenue Service (99)	►Attach to	your tax return.	See separate	instructions.	Identifying n		<u> </u>
	s) shown on return							
1 E	Enter the gross proceeds from statement) that you are includ	ling on line 2, 10, c	or 20 (see instructi	ons)				4000
Part	Sales or Exchange Than Casualty or	es of Property	Used in a Tra	de or Busines More Than 1	ss and Involun Year (see inst	tary Convers ructions)	sions From C	)the
	(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 othe basis, plus improvements a expense of sal	nd Subtract (f) from	m the
2			·					
_								
	· · ·		·					
							E4017	
3	Gain, if any, from Form 4684,	line 42				· · · ⊢	<u>3 E40</u>	
	Section 1231 gain from Instal					· · · ⊢	4 E40 5 E4020	_
	Section 1231 gain or (loss) fro					· · · ⊢		
	Gain, if any, from line 32, fror					$\cdot \cdot \cdot \vdash$	6 <u> </u>	_
7	Combine lines 2 through 6. E	nter the gain or (lo	ss) here and on th	ne appropriate line	e as follows:			
8	on the Schedule D filed with Nonrecaptured net section 12 Subtract line 8 from line 7. If If line 9 is more than zero, er	231 losses from pr	ior years (see inst -0- If line 9 is zer	ructions)	rom line 7 on line	12 below.	<u>8 E40</u>	
	long-term capital gain on the	Schedule D filed v	with your return (s	ee instructions).	<u>.                                    </u>		9 E40	240
Par	t II Ordinary Gains a						<u> </u>	
10	Ordinary gains and losses no	ot included on lines	11 through 16 (ir	clude property he	eld 1 year or less):			
-				<u> </u>		· · ·		
	· · · · · · · · · · · · · · · · · · ·							
-							E402	50+
							E4025	
1	Loss, if any, from line 7.				 	· · · ⊢	11 ( _ E40	025
	Gain, if any, from line 7 or an	mount from line 8,	if applicable .				11 ( E40 12 E4	025 026
2  3	Gain, if any, from line 7 or an Gain, if any, from line 31	mount from line 8,	if applicable		· · · · · · ·		11 ( E40 12 E4	025 026 026
2  3  4	Gain, if any, from line 7 or ar Gain, if any, from line 31 Net gain or (loss) from Form	mount from line 8,  4684, lines 34 and	if applicable  I 41a	· · · · · ·	· · · · · · ·		11 ( E40 12 E4 13 E4 14 E4027	025 026 026 70+
2  3  4  5	Gain, if any, from line 7 or ar Gain, if any, from line 31 Net gain or (loss) from Form Ordinary gain from installmer	mount from line 8,  4684, lines 34 and nt sales from Form	if applicable  I 41a 6252, line 25 or 3	· · · · · · · · · · · · · · · · · · ·	· · · · · · ·		11         (         E40           12         E4           13         E4           14         E4027	025 026 026 70+ 027
12 13 14 15 16	Gain, if any, from line 7 or ar Gain, if any, from line 31 Net gain or (loss) from Form Ordinary gain from installmer Ordinary gain or (loss) from I	nount from line 8, 4684, lines 34 and nt sales from Form ike-kind exchanges	if applicable  I 41a 6252, line 25 or 3 s from Form 8824	36	· · · · · · ·		11     (     E40       12     E4       13     E4       14     E4027       15     E4	025 026 026 70+ 027 80+
12 13 14 15 16 17	Gain, if any, from line 7 or ar Gain, if any, from line 31 Net gain or (loss) from Form Ordinary gain from installmer Ordinary gain or (loss) from I Combine lines 10 through 16	nount from line 8, 4684, lines 34 and nt sales from Form ike-kind exchanges	if applicable . 41a . 6252, line 25 or 3 s from Form 8824	36			11     (     E40       12     E4       13     E4       14     E4027       15     E44       16     E4021	025 026 026 70+ 027 80+
11 12 13 14 15 16 17 18 2	Gain, if any, from line 7 or ar Gain, if any, from line 31 Net gain or (loss) from Form Ordinary gain from installmer Ordinary gain or (loss) from I	nount from line 8, 4684, lines 34 and nt sales from Form ike-kind exchanges rns, enter the amo vidual returns, com a loss from Form ome-producing pro an employee on Sc	if applicable . 41a . 6252, line 25 or 3 s from Form 8824 unt from line 17 c nplete lines a and 4684, line 38, colu operty on Schedu hedule A (Form 10	56 56 50 50 50 50 50 50 50 50 50 50 50 50 50	at part of the loss l line 27, and the l	nere. Enter 24797, line	11         (         E40           12         E4           13         E4           14         E4027           15         E4           16         E40290	025 026 026 70+ 027 80+

### Form 4797 (2005)

34 35

9	(a) Description of section 1245, 1250, 1252, 1254, or 1255 pr	operty:			(b) Date acquired (mo., day, yr.)	d (c) Date sold (mo., day, yr.)
A			· · ·			
В						
С	· · · · · · · · · · · · · · · · · · ·					
D				<u> </u>		
	These columns relate to the properties on lines 19A through 19D	). ►	Property A	Property B	Property C	Property D
)	Gross sales price (Note: See line 1 before completing.)	20			•	
I	Cost or other basis plus expense of sale	21			4	
2	Depreciation (or depletion) allowed or allowable	22				
3	Adjusted basis. Subtract line 22 from line 21	_23				
1	Total gain. Subtract line 23 from line 20	24				
5	If section 1245 property:					<u> </u>
a	Depreciation allowed or allowable from line 22	25a				
b	Enter the smaller of line 24 or 25a		E40120		1	
6	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
а	Additional depreciation after 1975 (see instructions)	<b>26</b> a				
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				
е	Enter the smaller of line 26c or 26d	26e			1	
f g	Section 291 amount (corporations only)	26f	<b>-</b>		-	
-		26g	E40130			+
7	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).			•* •		
а	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage (see instructions)	27b				
с	Enter the smaller of line 24 or 27b	27c	E40140			
3	If section 1254 property:					
а	Intangible drilling and development costs, expenditures for					
	development of mines and other natural deposits, and					
h	mining exploration costs (see instructions)	28a	<b>E</b> 40450	. –		
		28b	E40150			
<b>)</b>	If section 1255 property:				· · ·	
а	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	•		
	mary of Part III Gains. Complete property columns			line 29b bef	oré aoina to line	<u> </u>
			sagn e an cagn			
	Total gains for all properties. Add property columns A through	D, line	e 24		<u>30</u>	E40337
	Add property columns A through D, lines 25b, 26g, 27c, 28b,	and 29	b. Enter here and	on line 13	31	E40338
2	Subtract line 31 from line 30. Enter the portion from casualty o other than casualty or theft on Form 4797, line 6	r theft	on Form 4684, line	e 36. Enter the p	bortion from	E40339
a	rt IV Recapture Amounts Under Sections 179 a (see instructions)					50% or Less
					(a) Section	(b) Section

Recomputed depreciation (see instructions). Recapture amount. Subtract line 34 from line 33. See the instructions for where to report 34

35

Form	4835		stock Share	s (Not Ca	ash) Ree	ceived b	Expenses y Landowner (or s yment tax)	Sub-Lesso		5-0074 5
Depart	ment of the Treasury		<ul> <li>Attach t</li> </ul>				uctions on back.		Attachment Sequence N	. <b>3</b> 7
	(s) shown on Form 104	0		<u> </u>				Your socia	I security number	
		· · ·	Ĺi	ne D- F48	335 (nun	nber atta	ched)	Employer I	D number (EIN), if a	iny
								MPA		
	Did you actively pa	irticipate in the op	peration of the	<u>s farm di</u>	uring 20	05 (see ir	structions)?		KFR Yes	- <u> </u> N
Par	t I Gross Far	m Rental Incom	ne—Based o	n Produ	iction. I	nclude a	mounts converte	d to cash	or the equivale	nt.
1	Income from prod	duction of livestor	ck, produce,	grains, ar	nd other	crops.		1	E58360	
2a	Cooperative distri			2a	E583 <u>30</u>		2b Taxable amount			_
3a	Agricultural progra	m payments (see ii	nstructions)	3a 📃	E58340		<b>3b</b> Taxable amount	123523400026	E58345	
4	Commodity Cred			e instruct	ions):				E50270	
а	CCC loans report		<b>1.</b>					. <u>4a</u>	E58370	_
b	CCC loans forfeit		L		E58350		4c Taxable amount	4c		_
5	Crop insurance p		·, ,		ments (s E58380				E58385	1
а	Amount received		• • • • =	<u>5a   _</u>			5b Taxable amount		E36365	+.
c							eferred from 2004	•	E58390	+
6 7	Other income, inc	al income Add a	state gasolir	ne or fuel	tax cred	lines 1 ti	nd (see instructions nrough 6. Enter the	Transmission		+
1	total here and on	Schedule E (For	n 1040), line	42.				► 7	E58400	4
Par	til Expenses		Property, D	not inc	lude pe	rsonal or	living expenses.			
_								· · · ·		Т.
8	Car and truck exp			•	21		n and profit-sharing		E58475	
	Schedule F instru					plans	• . • • • •	. 21	E36475	
	attach Form 4562		8 9			Rent or				
9	Chemicals	· · · · · –	9				s, machinery,			
0	Conservation exp	enses (see	0			-	uipment (see	22a		
	instructions)	· · · · · ·	1 E584	10		instruct	and, animals, etc.)			+
1	Custom hire (mac				23	•	and, animals, etc.,		E58455	+
2	Depreciation and	1			-	•	and plants	24	E58450	-
	expense deduction claimed elsewher		2 E584	20	25		and warehousing	. 25		
~		• • • • • –			26	Supplie		26	E58490	
3	Employee benefit other than on line				27			27	E58495	
	Schedule F instru	· ·	3 E584	25	28					
4			4		1		ary, breeding, and			
5	Fertilizers and lim		5				ne	. 29		
6	Freight and truck	·····g······	6		30	Other e	xpenses			
7	Gasoline, fuel, an		7 E58430			(specify	/):			
8	Insurance (other t		8		i	a				
9	Interest:					<b>b</b>				
а	Mortgage (paid to		9a E584		'	c				
b		· · · · ·	9b E584	60				1		
20	Labor hired (less						·····	0.00		
	credits) (see Sche instructions).		20 E584	65		f g	••••	30f 30g	•	
		· · · · ·			<u> </u>	9		009		+
31	Total expenses.	Add lines 8 throu	uah 30a .					31	E58480	
32	-						ult is income, ente	er	<b>F 6 9 6 0</b>	
	it here and on So	chedule E, line 40	. If the result	is a loss	, you <b>m</b> i	us <b>t</b> go to	line 33	. 32	E58500	+
33	If line 32 is a los (see instructions)	s, check the box				it in this		33a R 33b	All investment is Some investment is	
						·.	ATRK		- Come investment is	nutat
							regardless of whic			1
	box you checked	Form 8582 In	either case	enter t	be dedu	anust co actible la	omplete Form 619 oss here and on	•		1
	Service young to	40 <b>nond</b>						.   33c	E58520	

For Paperwork Reduction Act Notice, see instructions on back.

Form 4835 (2005)

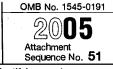
Form 4952

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

## **Investment Interest Expense Deduction**

Attach to your tax return.



Identifying number

**Total Investment Interest Expense** Part I E58900 1 Investment interest expense paid or accrued in 2005 (see instructions) 1 Disallowed investment interest expense from 2004 Form 4952, line 7 2 E59200 2 Total investment interest expense. Add lines 1 and 2 3 E58950 3 **Net Investment Income** Part II 4a Gross income from property held for investment (excluding any net E58970 + 4a | gain from the disposition of property held for investment) E58972 4b b E58974 +/-4c c Subtract line 4b from line 4a . . . . . . . . . 4d E58975 Net gain from the disposition of property held for investment d e Enter the smaller of line 4d or your net capital gain from the disposition E58980 4e of property held for investment (see instructions) . . . . . . . E58985 4f f Subtract line 4e from line 4d . . . . . . . . . . . . . . . Enter the amount from lines 4b and 4e that you elect to include in investment income (see E58990 4g instructions) 4h E58995 +/h Investment income. Add lines 4c, 4f, and 4g E59100 5 Investment expenses (see instructions) . . 5 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-E58960 6 6 Investment Interest Expense Deduction Part III

 7
 Disallowed investment interest expense to be carried forward to 2006. 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 2005 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 2004.

### 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 includible 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.

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 13177Y

Form 4972

Part I

# Tax on Lump-Sum Distributions

(From Qualified Plans of Participants Born Before January 2, 1936)

► Attach to Form 1040 or Form 1041.

2005 Attachment Sequence No. 28 Identifying number

OMB No. 1545-0193

Department of the Treasury Internal Revenue Service (99) Name of recipient of distribution

Complete	this	part te	o see	e if y	/ou ca	an use	Form	4972

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							
2	Did you roll over any part of the distribution? If "Yes," do not use this form							
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before			LSD	FRI			
	January 2, 1936?		. 3					
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936,	and (c	;)a	LSD	5YM			
	participant in the plan for at least 5 years before the year of the distribution?	• • •	. 4					
	If you answered "No" to both questions 3 and 4, do not use this form.							
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not	<b>t</b> use t	his     5a	LSD	PYD			
	form for a 2005 distribution from your own plan	•••						
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Fe for a previous distribution received for that participant after 1986? If "Yes," do not use the form	orm 49	972					
	distribution	II IOF		LSD	DBI			
Par		<u> </u>						
6	Capital gain part from Form 1099-R, box 3	6	E594	00				
7	Multiply line 6 by 20% (.20)	7						
'	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 44, or Form 1041, Schedule G, line 1b, whichever applies.							
Pa	t III Complete this part to choose the 10-year tax option (see instructions)	<del>, ,</del>						
8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter	•	<b>E 50</b> 4	40				
-	the taxable amount from Form 1099-R, box 2a.	8	E594					
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	E594					
10	Total taxable amount. Subtract line 9 from line 8	10	E594					
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11	E594	40	<u> </u>			
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip	10	E 504	50				
	lines 13 through 16, enter this amount on line 17, and go to line 18.	12	E594	-50				
13	Multiply line 12 by 50% (.50), but do not enter more than \$10,000							
14	Subtract \$20,000 from line 12. If line 12 is							
	\$20,000 or less, enter -0							
15	Multiply line 14 by 20% (.20)	16	E594	60				
16	Minimum distribution allowance. Subtract line 15 from line 13	17		÷	<u> </u>			
.17	Subtract line 16 from line 12	18	E594	170	<u> </u>			
18	Federal estate tax attributable to lump-sum distribution	19						
19	Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23							
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places).							
21	Multiply line 16 by the decimal on line 20							
22	Subtract line 21 from line 11							
23	Multiply line 19 by 10% (.10)	23						
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	E594	75				
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			1			
26	Multiply line 22 by 10% (.10)			•				
27	Tax on amount on line 26. Use the Tax Rate Schedule in the		· · ·					
28	Multiply line 27 by ten (10)	28			<u> </u>			
29	Subtract line 28 from line 25. Multiple recipients, see instructions MRC	29	<u> </u>	185				
30	Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on		E594	ION				
	Form 1040, line 44, or Form 1041, Schedule G, line 1b, whichever applies	30	E094	130				

For Paperwork Reduction Act Notice, see instructions.

Form 4972 (2005)

FAAA !	Additional Taxes on Qualified Plans		OMB No. 1545-0	074
Form <b>5329</b>	(Including IRAs) and Other Tax-Favored Accounts		2005	
	Attach to Form 1040.	İ		
Department of the Treasury Internal Revenue Service (99)	See separate instructions.		Attachment Sequence No.	29
	additional tax. If married filing jointly, see instructions.	Your	social security nun	nber
		Ant n	: :	
Fill in Your Address O	nly Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. n		
f You Are Filing This Form by Itself and No	t City, town or post office, state, and ZIP code	If this	s is an amended	
With Your Tax Return			n, check here ►	Ľ
	owe the additional 10% tax on early distributions, you may be able to report thi		directly	
	040, line 60, without filing Form 5329. See the instructions for Form 1040, line 60	0		
Complete the 59½, from directly on the formation of the f	I Tax on Early Distributions his part if you took a taxable distribution (other than a qualified hurricane distributio a qualified retirement plan (including an IRA) or modified endowment contract (unles Form 1040—see above). You may also have to complete this part to indicate that you al tax on early distributions or for certain Roth IRA distributions (see instructions).	is you	are reporting th	is ta
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).			
	iate exception number from the instructions:	2 3	E59882	ļ
÷ ,	o additional tax. Subtract line 2 from line 1		E59892	<u> </u>
	rt 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).		at in side	
	I Tax on Certain Distributions From Education Accounts			
	this part if you included an amount in income, on Form 1040, line 21, from a Co SA) or a qualified tuition program (QTP).		Il education sav	/ing
	ded in income from Coverdell ESAs and QTPs	5		
6 Distributions inclu	ded on line 5 that are not subject to the additional tax (see instructions)	6 7	E59897	-
	o additional tax. Subtract line 6 from line 5	'	E00001	1
8 Additional tax. E		8	E59902	1
Part III Additiona	I Tax on Excess Contributions to Traditional IRAs	8	E59902	1
Part III Additiona Complete				nou
Part III Additiona Complete on line 17 9 Enter your excess	II Tax on Excess Contributions to Traditional IRAs this part if you contributed more to your traditional IRAs for 2005 than is allowa of your 2004 Form 5329. contributions from line 16 of your 2004 Form 5329 (see instructions). If zero,			mou
Part III Additiona Complete on line 17 9 Enter your excess go to line 15	Il Tax on Excess Contributions to Traditional IRAs this part if you contributed more to your traditional IRAs for 2005 than is allowa of your 2004 Form 5329. contributions from line 16 of your 2004 Form 5329 (see instructions). If zero,	uble oi		mol
Part III Additiona Complete on line 17 9 Enter your excess go to line 15 10 If your traditiona maximum allowab	I Tax on Excess Contributions to Traditional IRAs         this part if you contributed more to your traditional IRAs for 2005 than is allowa         of your 2004 Form 5329.         a contributions from line 16 of your 2004 Form 5329 (see instructions). If zero,         I IRA contributions for 2005 are less than your         le contribution, see instructions. Otherwise, enter -0-	uble oi		mol
Part IIIAdditionaCompleteon line 179Enter your excessgo to line 1510If your traditionamaximum allowab112005 traditional IF	I Tax on Excess Contributions to Traditional IRAs         this part if you contributed more to your traditional IRAs for 2005 than is allowa         of your 2004 Form 5329.         a contributions from line 16 of your 2004 Form 5329 (see instructions). If zero,         I IRA contributions for 2005 are less than your         le contribution, see instructions. Otherwise, enter -0-         A distributions included in income (see instructions)	uble oi		mol
Part IIIAdditiona Complete on line 179Enter your excess go to line 1510If your traditiona maximum allowab112005 traditional IF 12	I Tax on Excess Contributions to Traditional IRAs         this part if you contributed more to your traditional IRAs for 2005 than is allowated for your 2004 Form 5329.         contributions from line 16 of your 2004 Form 5329 (see instructions). If zero,         I IRA contributions for 2005 are less than your le contribution, see instructions. Otherwise, enter -0-         A distributions included in income (see instructions)         of prior year excess contributions (see instructions)	ble or		mol
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Part IIIAdditional Complete on line 179Enter your excess go to line 1510If your traditional maximum allowab112005 traditional IF122005 distributions13Add lines 10, 11,14Prior year excess15Excess contribution	I Tax on Excess Contributions to Traditional IRAs         this part if you contributed more to your traditional IRAs for 2005 than is allowated of your 2004 Form 5329.         a contributions from line 16 of your 2004 Form 5329 (see instructions). If zero,         a contributions for 2005 are less than your le contribution, see instructions. Otherwise, enter -0-         A distributions included in income (see instructions)         of prior year excess contributions (see instructions)         and 12       12         contributions. Subtract line 13 from line 9. If zero or less, enter -0-         ons for 2005 (see instructions)	ble or 9 13 14		mol
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<ul> <li>Part III Additiona Complete on line 17</li> <li>Enter your excess go to line 15</li> <li>If your traditiona maximum allowab</li> <li>2005 traditional IF</li> <li>2005 distributions</li> <li>Add lines 10, 11,</li> <li>Prior year excess</li> <li>Excess contributi</li> <li>Total excess contributi</li> <li>Total excess contributi</li> <li>Total excess contributi</li> <li>Total excess contributi</li> <li>Additional tax. Entr 31, 2005 (including</li> <li>Part IV Additionar</li> </ul>	I Tax on Excess Contributions to Traditional IRAs         this part if you contributed more to your traditional IRAs for 2005 than is allowated your 2004 Form 5329.         a contributions from line 16 of your 2004 Form 5329 (see instructions). If zero,         a contribution, see instructions. Otherwise, enter -0-         A distributions included in income (see instructions).         a of prior year excess contributions (see instructions).         and 12         contributions. Subtract line 13 from line 9. If zero or less, enter -0-         ons for 2005 (see instructions)         ributions. Add lines 14 and 15         er 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December         2005 contributions made in 2006). Include this amount on Form 1040, line 60         al Tax on Excess Contributions to Roth IRAs         this part if you contributed more to your Roth IRAs for 2005 than is allowable or 2004 Form 5329.	ble or 9 13 14 15 16 17 you h	r you had an ar E59907 E59912	
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Part IIIAdditional Complete on line 179Enter your excess go to line 1510If your traditional maximum allowab112005 traditional IF122005 distributions13Add lines 10, 11, 1414Prior year excess15Excess contribution16Total excess contribution17Additional tax. Enter 31, 2005 (includingPart IVAdditional Complete 25 of your18Enter your excess contribution19If your Roth IRA	I Tax on Excess Contributions to Traditional IRAs         this part if you contributed more to your traditional IRAs for 2005 than is allowated of your 2004 Form 5329.         a contributions from line 16 of your 2004 Form 5329 (see instructions). If zero,         a contributions for 2005 are less than your         le contribution, see instructions. Otherwise, enter -0-         A distributions included in income (see instructions)         of prior year excess contributions (see instructions)         and 12         contributions. Subtract line 13 from line 9. If zero or less, enter -0-         cons for 2005 (see instructions)         ributions. Add lines 14 and 15         er 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December         2005 contributions made in 2006). Include this amount on Form 1040, line 60         at Tax on Excess Contributions to Roth IRAs         this part if you contributed more to your Roth IRAs for 2005 than is allowable or         2004 Form 5329.         ontributions from line 24 of your 2004 Form 5329 (see instructions). If zero, go to line 23         contributions for 2005 are less than your maximum	ble or 9 13 14 15 16 17 you h	r you had an ar E59907 E59912	
Part IIIAdditional Complete on line 179Enter your excess go to line 1510If your traditional maximum allowab112005 traditional IF122005 distributions13Add lines 10, 11,14Prior year excess15Excess contribution16Total excess contribution17Additional tax. Enter 31, 2005 (includingPart IVAdditional Complete 25 of your18Enter your excess contribution19If your Roth IRA allowable contrib	I Tax on Excess Contributions to Traditional IRAs         this part if you contributed more to your traditional IRAs for 2005 than is allowated of your 2004 Form 5329.         a contributions from line 16 of your 2004 Form 5329 (see instructions). If zero,         a contributions for 2005 are less than your         le contribution, see instructions. Otherwise, enter -0-         A distributions included in income (see instructions)         of prior year excess contributions (see instructions)         and 12         contributions. Subtract line 13 from line 9. If zero or less, enter -0-         ons for 2005 (see instructions)         ributions. Add lines 14 and 15         ar 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December         2005 contributions made in 2006). Include this amount on Form 1040, line 60         at Tax on Excess Contributions to Roth IRAs         this part if you contributed more to your Roth IRAs for 2005 than is allowable or 2004 Form 5329.         ontributions from line 24 of your 2004 Form 5329 (see instructions). If zero, go to line 23         contributions for 2005 are less than your maximum	ble or 9 13 14 15 16 17 you h 18	r you had an ar E59907 E59912	
<ul> <li>Part III Additiona Complete on line 17</li> <li>9 Enter your excess go to line 15</li> <li>10 If your traditiona maximum allowab</li> <li>11 2005 traditional IF</li> <li>12 2005 distributions</li> <li>13 Add lines 10, 11,</li> <li>14 Prior year excess</li> <li>15 Excess contribution</li> <li>16 Total excess contribution</li> <li>17 Additional tax. Ento 31, 2005 (including)</li> <li>Part IV Additional Complete 25 of your</li> <li>18 Enter your excess of 19 If your Roth IRA allowable contrib</li> <li>2005 distributions</li> <li>2005 distributions</li> <li>2005 distributions</li> </ul>	I Tax on Excess Contributions to Traditional IRAs         this part if you contributed more to your traditional IRAs for 2005 than is allowated your 2004 Form 5329.         a contributions from line 16 of your 2004 Form 5329 (see instructions). If zero,         I IRA contributions for 2005 are less than your         le contribution, see instructions. Otherwise, enter -0-         IA distributions included in income (see instructions)         of prior year excess contributions (see instructions)         12         contributions. Subtract line 13 from line 9. If zero or less, enter -0-         ons for 2005 (see instructions)         ributions. Add lines 14 and 15         are 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December         2005 contributions made in 2006). Include this amount on Form 1040, line 60         al Tax on Excess Contributions to Roth IRAs         this part if you contributed more to your Roth IRAs for 2005 than is allowable or         2004 Form 5329.         contributions for line 24 of your 2004 Form 5329 (see instructions). If zero, go to line 23         contributions for 2005 are less than your maximum         ution, see instructions. Otherwise, enter -0-         s from your Roth IRAs (see instructions)         20	ble or 9 13 14 15 16 17 you h 18 21	r you had an ar E59907 E59912	
Part IIIAdditional Complete on line 179Enter your excess go to line 1510If your traditional maximum allowab112005 traditional IF122005 distributions13Add lines 10, 11,14Prior year excess15Excess contribution16Total excess contribution17Additional tax. Enter 31, 2005 (including)18Enter your excess contribution18Enter your excess contribution19If your Roth IRA allowable contrib202005 distributions21Add lines 19 and Prior year excess	I Tax on Excess Contributions to Traditional IRAs         this part if you contributed more to your traditional IRAs for 2005 than is allowated your 2004 Form 5329.         a contributions from line 16 of your 2004 Form 5329 (see instructions). If zero,         I IRA contributions for 2005 are less than your         le contributions, see instructions. Otherwise, enter -0-         IA distributions included in income (see instructions)         of prior year excess contributions (see instructions)         and 12         contributions. Subtract line 13 from line 9. If zero or less, enter -0-         ons for 2005 (see instructions)         ributions. Add lines 14 and 15         er 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December         2005 contributions made in 2006). Include this amount on Form 1040, line 60         at Tax on Excess Contributions to Roth IRAs         this part if you contributed more to your Roth IRAs for 2005 than is allowable or 2004 Form 5329.         contributions for line 24 of your 2004 Form 5329 (see instructions). If zero, go to line 23         contributions for 2005 are less than your maximum         ution, see instructions. Otherwise, enter -0-         20         contributions for 2005 are less than your maximum         ution, see instructions. Otherwise, enter -0-         20         contributions. Subtract line 21 from line 18. If zero or less, enter -0-	ble or 9 13 14 15 16 17 you h 18 18 21 22	r you had an ar E59907 E59912	
Part IIIAdditiona Complete on line 179Enter your excess go to line 1510If your traditional maximum allowab112005 traditional IF122005 distributions13Add lines 10, 11,14Prior year excess15Excess contributions16Total excess contribution17Additional tax. Entr 31, 2005 (including18Enter your excess contributions18Enter your excess contributions202005 distributions21Add lines 19 and22Prior year excess23Excess contributions	I Tax on Excess Contributions to Traditional IRAs         this part if you contributed more to your traditional IRAs for 2005 than is allowa         of your 2004 Form 5329.         a contributions from line 16 of your 2004 Form 5329 (see instructions). If zero,         1 IRA contributions for 2005 are less than your         le contributions, see instructions. Otherwise, enter -0-         IA distributions included in income (see instructions)         of prior year excess contributions (see instructions)         and 12	ble or 9 13 14 15 16 17 you h 18 21 22 23	r you had an ar E59907 E59912 ad an amount c	
Part IIIAdditional Complete on line 179Enter your excess go to line 1510If your traditional maximum allowab112005 traditional IF122005 distributions13Add lines 10, 11,14Prior year excess15Excess contribution16Total excess contribution17Additional tax. Entri 31, 2005 (including18Enter your excess contribution19If your Roth IRA allowable contrib202005 distributions21Add lines 19 and22Prior year excess23Excess contributions24Total excess contributions	I Tax on Excess Contributions to Traditional IRAs         this part if you contributed more to your traditional IRAs for 2005 than is allowated your 2004 Form 5329.         a contributions from line 16 of your 2004 Form 5329 (see instructions). If zero,         I IRA contributions for 2005 are less than your         le contributions, see instructions. Otherwise, enter -0-         IA distributions included in income (see instructions)         of prior year excess contributions (see instructions)         and 12         contributions. Subtract line 13 from line 9. If zero or less, enter -0-         ons for 2005 (see instructions)         ributions. Add lines 14 and 15         er 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December         2005 contributions made in 2006). Include this amount on Form 1040, line 60         at Tax on Excess Contributions to Roth IRAs         this part if you contributed more to your Roth IRAs for 2005 than is allowable or 2004 Form 5329.         contributions for line 24 of your 2004 Form 5329 (see instructions). If zero, go to line 23         contributions for 2005 are less than your maximum         ution, see instructions. Otherwise, enter -0-         20         contributions for 2005 are less than your maximum         ution, see instructions. Otherwise, enter -0-         20         contributions. Subtract line 21 from line 18. If zero or less, enter -0-	ble or 9 13 14 15 16 17 you h 18 18 21 22	r you had an ar E59907 E59912	

For Paperwork Reduction Act Notice, see page 6 of the instructions.

Cat. No. 13329Q

Form 5329 (2005)

Form	5329 (200	5) COMBINED FORM					Page 2			
Pai	rt V	Additional Tax on Excess Contributions to Cor Complete this part if the contributions to your Coverc amount on line 33 of your 2004 Form 5329.		5 were more than	is allo					
26	Enter t go to l	he excess contributions from line 32 of your 2004 For ne 31	m 5329 (see instr	uctions). If zero,	26					
27	If the contributions to your Coverdell ESAs for 2005 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-2005 distributions from your Coverdell ESAs (see instructions) 28									
28		istributions from your Coverdell ESAs (see instructions								
29		es 27 and 28		29 30						
30 31		ear excess contributions. Subtract line 29 from line 26 contributions for 2005 (see instructions)	30							
32		xcess 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, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60       33       E59932									
Pa	t VI	Additional Tax on Excess Contributions to Arc		· ·			;			
•		Complete this part if you or your employer contributed had an amount on line 41 of your 2004 Form 5329.	d more to your Ar	cher MSAs for 20	05 tha	n is allowable	or you			
34		he excess contributions from line 40 of your 2004 For ne 39	m 5329 (see instr	uctions). If zero,	34					
35		contributions to your Archer MSAs for 2005 are less thum allowable contribution, see instructions. Otherwise, e								
36		istributions from your Archer MSAs from Form 8853,		· .		•				
37		es 35 and 36			37 38					
38 39 -		ear excess contributions. Subtract line 37 from line 34. contributions for 2005 (see instructions)	. If zero or less, el		39		<u> </u>			
10		xcess contributions. Add lines 38 and 39			40	E59937				
41	Additi	onal tax. Enter 6% (.06) of the smaller of line 40 or the smaller of line 40 or the ber 31, 2005 (including 2005 contributions made in 20	he value of your A 106). Include this a	Archer MSAs on amount on Form	41	E59942				
•	rt VII	Additional Tax on Excess Contributions to He Complete this part if you, someone on your beha HSAs for 2005 than is allowable or you had an a	alf, or your empl mount on line 4	oyer contribute 3 of your 2004	d more Form !		· ·			
2		he excess contributions from line 42 of your 2004 Forr	· · ·	o to line 47	42	• •	<u> </u>			
13	allowa	ontributions to your HSAs for 2005 are less than the maple contribution, see instructions. Otherwise, enter -0								
4 5	Add lir	stributions from your HSAs from Form 8889, line 14	· · · · · · ·	••••	45 46		·			
6		ear excess contributions. Subtract line 45 from line 42. contributions for 2005 (see instructions)			40	-				
7 8			• • • • • •		48	E59962				
9	Additio	nal tax. Enter 6% (.06) of the smaller of line 48 or the value					-			
		ng 2005 contributions made in 2006). Include this amount on			49	E59967				
Par	t VIII	Additional Tax on Excess Accumulation in Qu Complete this part if you did not receive the minimum	alified Retirements required distribut	ent Plans (Inclu tion from your qua	ding I alified r	<b>HAS)</b> etirement plan.				
50		Im required distribution for 2005 (see instructions)			50	· · ·				
51 52					51 52	E59947				
53		onal tax. Enter 50% (.50) of line 52. Include this amou	 nt on Form 1040,	line 60	53	E59952				
-		Complete only if you are filing this form by itself					<u> </u>			
Ple Sig	ase	Under penalties of perjury, I declare that I have examined this form, incl and belief, it is true, correct, and complete. Declaration of preparer (oth	luding accompanying s er than taxpayer) is bas	chedules and statemer ed on all information of	ts, and to which pr	o the best of my kno eparer has any kno	owledge wiedge.			
He		Vaur signatura								
Pair		Your signature Preparer's signature	Date	Check if self-	Prep	arer's SSN or PTIN				
Pre	parer's	Firm's name (or yours		employed	1	· · ·				
Use	Only	if self-employed), address, and ZIP code		Phone no.	<u> </u>	)				
		augress, and wit ouge y			`					

Form	5329	(In			s) and	d Othe		Favo	d Plans ored A		s	омв no. 1 20	<sup>545-0074</sup>
	ent of the Treasury	-					instructio					Attachme	
_	Revenue Service (99)			filles let	·	•				·		Sequence social securi	
Name	of individual subject to	additional t		ea ming joir ST FORM		structions.					rour	Social Seculi	
	Now Address O					reet), or P.C	box if mai	il is not o	delivered to y	our home	Apt.	 no.	
	Your Address O Are Filing This								·····,				
	by Itself and No	ot   ∕	City, tow	n or post o	office, state,	and ZIP co	ode		· · ·		If thi	s is an amer	nded
	Your Tax Return											n, check he	
	lf you only	owe the	addition	al 10% t	ax on ea	rly distrib	outions, y	'ou ma	y be able	to report t	his tax	directly	
	on Form 1	040, line	60, with	out filing	Form 53	29. See 1	the instru	ctions	for Form	1040, line_	60.		
Pari	Complete t 59½, from	his part if a qualifie Form 104	if you tool ed retireme 40—see al	k a taxab ent plan ( bove). Yo	le distribu (including) ou may als	an IRA) so have to	or modifie o complete	ed endo e this p	owment co part to India	ntract (unie cate that ye	ess you	efore you re are reporti ify for an ex	ng this t
1	Early distributions	included	l in incom	e. For Ro	oth IRA di	istributior	ns, see ins	structio	ons		1		
	Early distributions									uctions).			
	Enter the approp										2		
	Amount subject t										3	E59880 E59890	
	Additional tax. E										4	⊏ <u>⊃</u> 9890	
	Caution: If any pa to include 25% of	art of the a	amount o	n line 3 v ne ∕inst	was a dis	tribution	trom a SI	MPLE	IHA, you r	nay nave			
Part		this part SA) or a	if you inc qualified	luded an tuition p	n amount program (	in incon QTP).	ne, on Fo			, from a C	overde	ell educatio	n saving
	Distributions inclu							ax (see	e instructio	ons)	6		
7	Amount subject t	o additio	nal tax. S	Subtract	line 6 fro	m line 5			, .		7	E59895	
_	Additional tax. E					_					8	E59900	
Pari	Complete on line 17	this part of your 2	if you co 2004 Forr	ntributec n 5329.	d more to	o your tra	aditional I	IRAs fo	or 2005 th		vable c	r you had	an amou
	Enter your excess go to line 15	s contribi	utions fro	m line 16	5 of your	2004 Fo	rm 5329	(see in	structions	). If zero,	9		
	If your traditiona	al IRA co	ontributio	ns for 2	2005 are	less the	an your	1.	1	1			
	maximum allowat							10	Ľ				
11	2005 traditional IF	RA distrib	outions inc	cluded in	income (	(see instr	uctions)	11_					
	2005 distributions		-					12					
	Add lines 10, 11,										13		
	Prior year excess										14 15		
	Excess contributi		-						•••	• • • •	15	E59905	
	Total excess cont Additional tax. Ent											200000	
17	31, 2005 (including	2005 cont	tributions	made in 2	2006). Incl	ude this a	mount on	Form 1	040, line 60	)	17	E59910	
Par	t IV Addition Complete 25 of you	<b>al Tax o</b> this part r 2004 Fo	on Exces t if you co orm 5329	ss Cont ontributed	t <b>ribution</b> d more to	n <b>s to Ro</b> o your Ro	o <b>th IRAs</b> oth IRAs f	i or 200	5 than is a	llowable c	or you I	had an amo	ount on I
	Enter your excess of							uctions)	). If zero, go	to line 23	18		
19	If your Roth IRA							19					
	allowable contrib							20					
20	2005 distribution	•	our Hoth	IHAS (See		•			1	1	21		
21 22	Add lines 19 and Prior year excess		utione S	ibtract li			 Bilfzero			 -	22	1	
22 23	Excess contribut								s, enter -0		23	1	
23	Total excess contribut		•								-24	E59915	
25	Additional tax. En												
	2005 (including 200	05 contribu	utions mad	<u>de in 2006</u>	6). Include	this amo	u <u>nt on</u> For		0, line 60	<u>.</u>	25	E59920	5000
For P	aperwork Reduction	on Act No	otice, see	page 6 of	r the instr	ructions.			Cat. No	. 13329Q		Form	<b>5329</b> (20

orm 5329 (2	DID5) FIRST FORM		. 1	Page <b>2</b>
Part V	Additional Tax on Excess Contributions to Coverdell ESAs Complete this part if the contributions to your Coverdell ESAs for 2005 were more than is amount on line 33 of your 2004 Form 5329.	s allo	wablé or you h	ad an
	the excess contributions from line 32 of your 2004 Form 5329 (see instructions). If zero,	26		
7 If the	line 31			1
	num allowable contribution, see instructions. Otherwise, enter -0- distributions from your Coverdell ESAs (see instructions)			
		29		
	year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30		
1 Exce	ss contributions for 2005 (see instructions)	31	E59925	<u> </u>
	excess contributions. Add lines 30 and 31	32	E39923	
Dece	tional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on mber 31, 2005 (including 2005 contributions made in 2006). Include this amount on Form , line 60	33	E59930	
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 200 had an amount on line 41 of your 2004 Form 5329.	5 tha	n is allowable c	or you
	the excess contributions from line 40 of your 2004 Form 5329 (see instructions). If zero,	34		
	o line 39			<u> </u>
	mum allowable contribution, see instructions. Otherwise, enter -0-			
	distributions from your Archer MSAs from Form 8853, line 10 . 36			
	lines 35 and 36	37		+
	year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0	<u>38</u> 39	· · ·	+
	ss contributions for 2005 (see instructions)	40	E59935	
1 Addi	tional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on			
Dece	mber 31, 2005 (including 2005 contributions made in 2006). Include this amount on Form , line 60	41	E59940	
Part VII	Additional Tax on Excess Contributions to Health Savings Accounts (HSAs) Complete this part if you, someone on your behalf, or your employer contributed HSAs for 2005 than is allowable or you had an amount on line 43 of your 2004 F	more orm	e to your 5329.	•.
	r the excess contributions from line 42 of your 2004 Form 5329. If zero, go to line 47	42		
3 If the allow	able contributions to your HSAs for 2005 are less than the maximum vable contribution, see instructions. Otherwise, enter -0-			
	distributions from your HSAs from Form 8889, line 14	<b>45</b>		
	lines 43 and 44	46		
	ess contributions for 2005 (see instructions)	47		
8 Tota	excess contributions. Add lines 46 and 47	48	E59960	
9 Addi	tional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2005 ding 2005 contributions made in 2006). Include this amount on Form 1040, line 60	49	E59965	
Part VII		ling	IRAs)	i
50 Mini	mum required distribution for 2005 (see instructions)	50		
5 <b>1</b> Amo	ount actually distributed to you in 2005	51	E59945	
52 Sub	tract line 51 from line 50. If zero or less, enter -0- itional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 60	<u>52</u> 53	E59945 E59950	+
	e. Complete only if you are filing this form by itself and not with your tax return.	_ 00_		<u> </u>
	Linder papalties of perium. Lideolare that Linave examined this form including accompanying schedules and statements	s, and t	to the best of my know	wiedge
Please Sign Here	and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of v	vincri p		meuge.
	Vour signature Vour Signature	Pror	parer's SSN or PTIN	
Paid Preparer	Preparer's signature Date Check if self- employed			
Use Only	if self-employed),	<u>:</u>	· · · · · · · · · · · · · · · · · · ·	
	address, and ZIP code Phone no.	(	<u></u>	

	5329		Taxes on Qualifie		·	OMB No. 1545-0	0074
orm	JJZJ	(Including IRAs) a		ored Accounts	;	2005	)
)eoartr	nent of the Treasury		<ul> <li>Attach to Form 1040.</li> <li>See separate instructions.</li> </ul>			Attachment	
ntemal	Revenue Service (99)	•	· · · · · · · · · · · · · · · · · · ·			Sequence No. 3 social security nur	
lame	of individual subject to	Iditional tax. If married filing jointly, se SECOND FORM	Instructions.		rour		mbei
	Your Address O		d street), or P.O. box if mail is no	t delivered to your home	Apt, n	0.	
	u Are Filing This by Itself and No	City, town or post office, s	tate, and ZIP code		If this	s is an amended	
	Your Tax Return			•		n, check here ►	E
		we the additional 10% tax on				directly	
	on Form 1	0, line 60, without filing Form	5329. See the instruction	s for Form 1040, line 6	0.		
Par	Complete t 59½, from directly on	Tax on Early Distributions s part if you took a taxable dis qualified retirement plan (incluc mm 1040—see above). You may tax on early distributions or for	tribution (other than a quali ling an IRA) or modified end valso have to complete this	dowment contract (unles part to indicate that you	ss you	are reporting th	his t
1		cluded in income. For Roth IR		the second se	1		
2		ncluded on line 1 that are not					
_		te exception number from the		· · · · · · · ·	2		
3	Amount subject t	additional tax. Subtract line 2	from line 1		<u>⊢</u> +	E59881	
4	Additional tax. E	er 10% (.10) of line 3. Include	this amount on Form 104	10, line 60	4	E59891	
		of the amount on line 3 was a		E IRA, you may have			
Par		nat amount on line 4 instead of Tax on Certain Distributio					
Far	Complete	is part if you included an amo A) or a qualified tuition progra	unt in income, on Form 1		overde	ll education sav	vin
5		ed in income from Coverdell E		- ,	5		
.6		ed on line 5 that are not subje		ee instructions)	6		
7	Amount subject t	additional tax. Subtract line 6	from line 5		7	E59896	
8	Additional tax. E	er 10% (.10) of line 7. Include	this amount on Form 104	10, line <u>60 .</u>	8	E59901	
Par	Complete	Tax on Excess Contributi is part if you contributed mor your 2004 Form 5329.			able or	r you had an ai	mo
9		contributions from line 16 of y	our 2004 Form 5329 (see	instructions). If zero,	9		
10	go to line 15 If your traditiona	IRA contributions for 2005	are less than vour	1 1			
		contribution, see instructions.		)			
11	2005 traditional If	distributions included in incor					
12	2005 distributions	f prior year excess contributio	ns (see instructions)	2			
13	Add lines 10, 11,			, i i i i i i i i	13		
14	•	ontributions. Subtract line 13			14		
15		ns for 2005 (see instructions)	· · · · · · · · ·	· · · · · · · ·	15 16	E59906	-
16		outions. Add lines 14 and 15 6% (.06) of the smaller of line 1	Conthe velue of your traditic	nol IDAe on Docombor		20000	+
17	31, 2005 (Including	005 contributions made in 2006).	Include this amount on Form	1040, line 60	17	E59911	
Pa		Tax on Excess Contribut		)05 than is allowable or	r you ł	ad an amount (	on
		2004 Form 5329.	<u></u>		<u> </u>		
18	•	ntributions from line 24 of your 20		ns). If zero, go to line 23	18		+
19	•	ontributions for 2005 are less	-	0			
		ion, see instructions. Otherwis				*	
20		from your Roth IRAs (see inst			21		
21	Add lines 19 and	0 contributions. Subtract line 21	from line 18 If zoro or lo		22		+
00	•	Johnnbulions, Subifact line 21	nom me to, n zero or le	33, enter -0			_
22	Evenes contribut				23	1	
23		ns for 2005 (see instructions)			23	E59916	
	Total excess cor	ns for 2005 (see instructions) ibutions. Add lines 22 and 23				E59916	_
23 24	Total excess cor Additional tax. En	ns for 2005 (see instructions)	24 <b>or</b> the value of your Roth	IRAs on December 31,		E59916 E59921	

orm 5329 (200	5) SECOND FORM				P	age <b>2</b>
art V	Additional Tax on Excess Contributions to Cov Complete this part if the contributions to your Coverde amount on line 33 of your 2004 Form 5329.	erdell ESAs ell ESAs for 20	005 were more than i	s allo	wable or you ha	ad an
Enter th go to li	ne excess contributions from line 32 of your 2004 Form		structions). If zero,	26		
7 If the co	ontributions to your Coverdell ESAs for 2005 were less th um allowable contribution, see instructions. Otherwise, er			_		
3 2005 d	istributions from your Coverdell ESAs (see instructions)			00		
	es 27 and 28	If zero or loss		29 30		
-	ear excess contributions. Subtract line 29 from line 26. contributions for 2005 (see instructions)	31				
	xcess contributions. Add lines 30 and 31	32	E59926			
Decem	onal tax. Enter 6% (.06) of the smaller of line 32 or the ber 31, 2005 (including 2005 contributions made in 200 ine 60	33	E59931			
art VI	Additional Tax on Excess Contributions to Arch Complete this part if you or your employer contributed had an amount on line 41 of your 2004 Form 5329.	her MSAs		05 tha	n is allowable o	r you
Enter ti go to li	he excess contributions from line 40 of your 2004 Forr	m 5329 (see in	structions). If zero,	34		
	contributions to your Archer MSAs for 2005 are less th	an the				
maxim	ximum allowable contribution, see instructions. Otherwise, enter -0- 35					
	listributions from your Archer MSAs from Form 8853, li	ne 10		37		
	ies 35 and 36 . ear excess contributions. Subtract line 37 from line 34.	If zero or less	. enter -0	38		
	s contributions for 2005 (see instructions)			39		<u> </u>
) Total e	xcess contributions. Add lines 38 and 39			40	E59936	
Decem	onal tax. Enter 6% (.06) of the smaller of line 40 or the ber 31, 2005 (including 2005 contributions made in 20 line 60	ne value of you 06). Include th	ar Archer MSAs on is amount on Form	41	E59941	
Part VII	Additional Tax on Excess Contributions to Hea Complete this part if you, someone on your beha HSAs for 2005 than is allowable or you had an a	alf, or your en mount on line	nployer contributed e 43 of your 2004 F	orm :	e to your 5329.	
	he excess contributions from line 42 of your 2004 Form		, go to line 47	42		
allowa	contributions to your HSAs for 2005 are less than the ma ble contribution, see instructions. Otherwise, enter -0-	43				
	istributions from your HSAs from Form 8889, line 14		<u> </u>	45		
	nes 43 and 44 rear excess contributions. Subtract line 45 from line 42.	If zero or less	. enter -0-	46		
	s contributions for 2005 (see instructions)			47		
8 Total e	excess contributions. Add lines 46 and 47			48	E59961	+
9 Additio	nal tax. Enter 6% (.06) of the smaller of line 48 or the value ng 2005 contributions made in 2006). Include this amount on	of your HSAs or Form 1040 line	n December 31, 2005	49	E59966	·
Part VIII	Additional Tax on Excess Accumulation in Qua Complete this part if you did not receive the minimum	alified Retire	ment Plans (Inclu	ding lified	IRAs) retirement plan.	· ·
	um required distribution for 2005 (see instructions)		· · · · · · ·	50		
Amou	nt actually distributed to you in 2005			51	E50040	
2 Subtra		nt on Form 10		52 53	E59946 E59951	<u> </u>
3 Additi	ional tax. Enter 50% (.50) of line 52. Include this amount. Complete only if you are filing this form by itself	f and not with	vour tax return.	- <u>1</u> 00		<u> </u>
<u> </u>	I to the papelling of parium, I dealars that I have examined this form incl	luding accompanyi	ng schedules and statemen	ts, and t	to the best of my kno	wiedge
Please Sign	and belief, it is true, correct, and complete. Declaration of preparer (oth	er than taxpayer) is	based on all information of	which p	терагег паз апу кло	
Here	Your signature		Date	Dror	parer's SSN or PTIN	<u> </u>
Paid Preparer's	Preparer's signature	Date	Check if self- employed	Prep		(
Use Only	Firm's name (or yours if self-employed),		EIN	1	<u> </u>	
	Phone no.					

	5884	Work Opportunity Credit	F	OMB No. 1545-	-0219
Form	JUUH	·······		200	5
Depart	ment of the Treasury	Attach to your tax return.		Attachment	•
Interna	Revenue Service			Sequence No	. 77
Name	(s) shown on return		Identifying	g number	
			_ <u>.</u>	•	_
Par	t Current Y	fear Credit (Members of a controlled group, see instructions.)			
1		qualified first-year wages paid or incurred during the tax year, and multiply by			
•		shown, for services of employees who began work for you before the applicable uctions, are certified (if required) as members of a targeted group, and:			
_		at least 120 hours but fewer than 400 hours $\qquad$	) 1a	E59770	
a	worked for you a				
b	Worked for you :	at least 400 hours	)) 1b	E59775	
2		d 1b. You must subtract this amount from your deduction for salaries and wages		E59780	
3	Work	If you are a Then enter the total of the current year credits from			
	opportunity	a Shareholder Schedule K-1 (Form 1120S), box 13, code F, G, or J			
	credits from pass-through	b Partner Schedule K-1 (Form 1065), box 15, code F, G, or J.	3	E59785	
	entities:	c Beneficiary Schedule K-1 (Form 1041), box 13, code F			
4	-	credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts			
	•	egulated investment companies, and real estate investment trusts, see		E 50700	
	instructions.) .	Nondeductible credit E59795	. 4	E59790	<u> </u>
Par	t II Allowable	e Credit (See Who must file Form 3800 to find out if you complete Pa	art II or f	ile Form 380	0.)
5	Regular tax before				
		er the amount from Form 1040, line 44			
		inter the amount from Form 1120, Schedule J, line 3; Form 1120-A,			
<u>ــــــــــــــــــــــــــــــــــــ</u>		the applicable line of your return	5		
ļ.		sts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a			
		amount from the applicable line of your return		. •	
6	Alternative mini				
•	Individuals. Ente	er the amount from Form 6251, line 35			
•	Corporations. E	nter the amount from Form 4626, line 14	. 6		_
٠	Estates and tru	sts. Enter the amount from Form 1041, Schedule I, line 56			
7	Add lines 5 and	6	. 7		
	Foreign tax cred				
		rm 1040, lines 48 through 54			
С		c credit (Form 5735, line 17 or 27)			1
d		al source fuel credit (Form 8907, line 23)		i	
-	•	credits (see instructions)			
∣ f	Add lines 8a th		. <u>8f</u>		
9		Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14 Subtract line 8f from line 5. If zero or less, enter -0-   <b>10</b>	, 3		
10					
11					
12			13	· · .	
13 . 14		er of line 11 or line 12	14		
14 15		for the current year. Enter the smaller of line 4 or line 14 here and on Form	10000		-   -
10		for the current year. Enter the smaller of the 4 of the 4 of the e and of 1 of the orthogonal of the off			
		e applicable line of your return. If line 14 is smaller than line 4, see instruction			

For Paperwork Reduction Act Notice, see instructions.

Form 5884 (2005)

# Form 5884-A

Department of the Treasury

Name(s) shown on return

nternal Revenue Service

(January 2006)

# Credits for Employers Affected by Hurricane Katrina, Rita, or Wilma

► Attach to your tax return.

OMB No. 1545-1978

Sequence No. 77A

Attachment

Identifying number

SECTION A. Employee Retention Credit (see instructions) 1a Employers affected by Hurricane Katrina, enter the total qualified wages paid or incurred after August 28, 2005, and E59845 1a before January 1, 2006, while the business was inoperable b Employers affected by Hurricane Rita, enter the total qualified wages paid or incurred after September 23, 2005, and before E59847 1b January 1, 2006, while the business was inoperable c Employers affected by Hurricane Wilma, enter the total qualified wages paid or incurred after October 23, 2005, and before 1c E59849 January 1, 2006, while the business was inoperable E59851 1d d Add amounts from lines 1a, 1b, and 1c Enter 40% of line 1d. You must subtract this amount from your deduction for salaries 2 E59853 2 and wages . . . . . . . . . . . . . . . . . . 3 Employee Then enter the total of the current year credits from-If you are aretention Schedule K-1 (Form 1120S), box 13, code F, G, or U a Shareholder . credit(s) from Schedule K-1 (Form 1065), box 15, code F, G, or U b Partner • • 3 E59855 pass-through c Beneficiary . Schedule K-1 (Form 1041), box 13, code R entities: Written statement from cooperative d Patron . . Current year credit. Add lines 2 and 3. Report this amount on Form 3800, line 1z. If you have a credit from Section B, see instructions. S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions 4 E59857 . . . . . . . . . . . . . SECTION B. Hurricane Katrina Housing Credit (see instructions) Enter the value (up to \$600 per month per employee) of qualified lodging furnished 5 in-kind to qualified employees during the tax year from January 1, 2006, through July 1, 5 E59859 2006 (see instructions) Enter 30% of line 5. You must subtract this amount from your deduction for salaries and 6 6 E59861 wages . . . . . . . . . . . . . Hurricane If you are a-Then enter the total of the current year credits from-7 Katrina housing Schedule K-1 (Form 1120S), box 13, code F, G, or U a Shareholder . credit(s) from Schedule K-1 (Form 1065), box 15, code F, G, or U b Partner . . E59863 7 pass-through c Beneficiary . Schedule K-1 (Form 1041), box 13, code R entities: Written statement from cooperative d Patron Current year credit. Add lines 6 and 7. Report this amount on Form 3800, line 1z. If you have a credit from Section A, see instructions. S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions 8 E59865 . . . . . . Form 5884-A (1-2006) Cat. No. 47425B For Paperwork Reduction Act Notice, see page 4.

### Form 5884-A (1-2006)

# Purpose of Form

An eligible employer who conducted an active trade or business in the Gulf Opportunity (GO) Zone, the Rita GO Zone, or the Wilma GO Zone (defined below) may claim the employee retention credit. The credit is equal to 40% of qualified wages for each eligible employee (up to a maximum of \$6,000 in qualified wages per employee). See *Employee Retention Credit* below. The employer must use Form 5884-A to figure the credit.

A qualified employer may also claim the Hurricane Katrina housing credit. This credit is equal to 30 percent of the value (up to \$600 per month, per employee) of in-kind lodging furnished to a qualified employee which is excluded from the employee's income. See *Employer Credit for Housing Employees Affected by Hurricane Katrina* below. The employer must use Form 5884-A to figure the credit.

The employee retention credit and the Hurricane Katrina housing credit are part of the general business credit claimed on Form 3800, *General Business Credit*. No portion of the unused business credit attributable to the Hurricane Katrine housing credit may be carried back to any tax year before 2005. However, you may be able to carry the unused portion forward. See the instructions for Form 3800 for details.

You can claim or elect not to claim the credits any time within 3 years from the due date of your tax return (excluding extensions) on either your original or an amended return.

# **General Instructions**

### **Employee Retention Credit**

### **Employers Affected by Hurricane Katrina**

**Eligible employer.** For this purpose, an eligible employer is any employer who conducted an active trade or business on August 28, 2005, in the GO Zone, and whose trade or business was inoperable on any day after August 28, 2005, and before January 1, 2006, because of damage sustained from Hurricane Katrina.

**Eligible employee.** For this purpose, an eligible employee is an employee whose principal place of employment on August 28, 2005, with such eligible employer, was in the GO Zone.

**Caution.** An employee is not an eligible employee for purposes of Hurricane Katrina if the employee is treated as an eligible employee for purposes of the work opportunity credit or for purposes of either the Hurricane Rita or the Hurricane Wilma employee retention credit.

### **Employers Affected by Hurricane Rita**

**Eligible employer.** For this purpose, an eligible employer is any employer who conducted an active trade or business on September 23, 2005, in the Rita GO Zone, and whose trade or business was inoperable on any day after September 23, 2005, and before January 1, 2006, because of damage sustained from Hurricane Rita. **Eligible employee.** For this purpose, an eligible employee is an employee whose principal place of employment on September 23, 2005, with such eligible employer, was in the Rita GO Zone.

**Caution.** An employee is not an eligible employee for purposes of Hurricane Rita if the employee is treated as an eligible employee for purposes of the work opportunity credit or for purposes of either the Hurricane Katrina or the Hurricane Wilma employee retention credit.

### Employers Affected by Hurricane Wilma

**Eligible employer.** For this purpose, an eligible employer is any employer who conducted an active trade or business on October 23, 2005, in the Wilma GO Zone, and whose trade or business was inoperable on any day after October 23, 2005, and before January 1, 2006, because of damage sustained from Hurricane Wilma.

**Eligible employee.** For this purpose, an eligible employee is an employee whose principal place of employment on October 23, 2005, with such eligible employer, was in the Wilma GO Zone.

**Caution.** An employee is not an eligible employee for purposes of Hurricane Wilma if the employee is treated as an eligible employee for purposes of the work opportunity credit or for purposes of either the Hurricane Katrina or the Hurricane Rita employee retention credit.

### GO Zones

Areas in a "GO Zone" are areas determined by the President to warrant individual or individual and public assistance, from the federal government because of Hurricane Katrina, Rita, or Wilma.

### Hurricane Katrina GO Zone

The following counties and parishes are in the Hurricane Katrina GO Zone.

Alabama. Baldwin, Choctaw, Clarke, Greene, Hale, Marengo, Mobile, Pickens, Sumter, Tuscaloosa, and Washington counties.

Louisiana. Acadia, Ascension, Assumption, Calcasieu, Cameron, East Baton Rouge, East Feliciana, Iberia, Iberville, Jefferson, Jefferson Davis, Lafayette, Lafourche, Livingston, Orleans, Plaquemines, Pointe Coupee, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Vermilion, Washington, West Baton Rouge, and West Feliciana.

Mississippi. Adams, Amite, Attala, Choctaw, Claiborne, Clarke, Copiah, Covington, Forrest, Franklin, George, Greene, Hancock, Harrison, Hinds, Holmes, Humphreys, Jackson, Jasper, Jefferson, Jefferson Davis, Jones, Kemper, Lamar, Lauderdale, Lawrence, Leake, Lincoln, Lowndes, Madison, Marion, Neshoba, Newton, Noxubee, Oktibbeha, Pearl River, Perry, Pike, Rankin, Scott, Simpson, Smith, Stone, Walthall, Warren, Wayne, Wilkinson, Winston, and Yazoo.



### Form 5884-A (1-2006)

### Rita GO Zone

The following counties and parishes are in the Rita GO Zone.

Louisiana. Acadia, Allen, Ascension, Beauregard, Calcasieu, Cameron, Evangeline, Iberia, Jefferson, Jefferson Davis, Lafayette, Lafourche, Livingston, Plaquemines, Sabine, St. Landry, St. Martin, St. Mary, St. Tammany, Terrebonne, Vermilion, Vernon, and West Baton Rouge.

**Texas.** Angelina, Brazoria, Chambers, Fort Bend, Galveston, Hardin, Harris, Jasper, Jefferson, Liberty, Montgomery, Nacogdoches, Newton, Orange, Polk, Sabine, San Augustine, San Jacinto, Shelby, Trinity, Tyler, and Walker.

### Wilma GO Zone

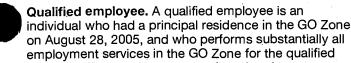
The following counties are in the Wilma GO Zone.

**Florida.** Brevard, Broward, Collier, Glades, Hendry, Indian River, Lee, Martin, Miami-Dade, Monroe, Okeechobee, Palm Beach, and St. Lucie.

# Employer Credit for Housing Employees Affected by Hurricane Katrina

For purposes of the Hurricane Katrina housing credit, the following apply.

**Qualified employer.** A qualified employer is any employer with a trade or business located in the GO Zone that was affected by Hurricane Katrina.



employer. The employee cannot be related to you. **Qualified lodging.** Qualified lodging is lodging furnished in-kind to a qualified employee (and to the employee's spouse or dependents) by or on behalf of the qualified employer from January 1, 2006, through July 1, 2006. Qualified lodging is excluded from the employee's income. However, the amount excluded is treated as wages for purposes of FICA and FUTA tax.

# **Specific Instructions**

Use Section A to figure the employee retention credit. Use Section B to figure the Hurricane Katrina housing credit.

# Section A. Employee Retention Credit

**Qualified Wages.** Qualified wages are wages you paid to or incurred for eligible employees on any day after August 28, 2005, in the case of Hurricane Katrina (after September 23, 2005, in the case of Hurricane Rita, and after October 23, 2005, in the case of Hurricane Wilma) and before January 1, 2006, during the period beginning on the date your trade or business first became inoperable at the employee's principal place of employment immediately before the applicable hurricane, and ending on the date your trade or business resumed significant operations at that place. The amount of qualified wages that may be taken into account is limited to \$6,000 per employee. This includes wages paid whether the employee performs no services, performs services at a place of employment other than the principal place of employment, or performs services at the principal place of employment before significant operations have resumed.

Wages qualifying for the credit generally have the same meaning as wages subject to the Federal Unemployment Tax Act (FUTA). Qualified wages also include amounts you paid for medical or hospitalization expense in connection with sickness or accident disability. Qualified wages do not include wages paid to your dependent or wages paid to an employee related to you.

For agricultural employees, if the work performed by any employee during more than half of any pay period qualifies under FUTA as agricultural labor, the first \$6,000 of that employee's wages subject to social security and Medicare taxes are qualified wages.

Qualified wages for any employee must be reduced by the amount of any work supplementation payment you received under the Social Security Act for the employee.

**Special instructions for controlled group members.** The group member contributing the highest dollar amount of qualified wages figures the group credit. See sections 52(a) and 1563. On separate Forms 5884-A, that member and every other member of the group should skip line 1 and enter its share of the group credit on line 2. Each member then completes lines 3 and 4 on its separate form, and Form 3800. Each member must attach to its Form 5884-A a schedule showing how the group credit was divided among all the members. The members share the credit in the same proportion that they contribute qualifying wages.

### Line 1

Enter the total qualified wages (defined above) paid or incurred. Do not enter more than \$6,000 for each qualified employee.

### Line 2

In general, you must reduce your deduction for salaries and wages by the amount on line 2. You must make this reduction even if you cannot take the full credit this year because of the tax liability limit on Form 3800. If you capitalized any costs on which you figured the credit, reduce the amount capitalized by the amount of the credit attributable to these costs.

### Line 3

Enter the amount of credit allocated to you as a shareholder, beneficiary, partner, or patron of a cooperative.

### Line 4

Report the current year credit on line 1z of Form 3800, except for the entities that report as indicated below. If you also have a Hurricane Katrina housing credit from line 8, combine that amount with the amount on line 4 and enter the total on line 1z of Form 3800.

### Form 5884-A (1-2006)

**S** corporations and partnerships. Allocate the credit on line 4 to the shareholders or partners. Attach Form 5884-A to the return and on Schedule K-1 show the credit for each shareholder or partner. Electing large partnerships include this credit in "general credits."

**Estates and trusts.** Allocate the credit on line 4 between the estate or trust and beneficiaries in proportion to the income allocable to each. On the dotted line next to line 4, the estate or trust should enter its part of the total credit. Label it "1041 Portion" and use this amount on Form 3800 to figure the credit to claim on Form 1041.

**Cooperatives.** Most tax-exempt organizations cannot take the credit. However, a cooperative described in section 1381(a) takes the credit to the extent it has tax liability.

**Regulated investment companies and real estate investment trusts.** Reduce the allowable credit to the company's or trust's ratable share of the credit.

### Section B. Hurricane Katrina Housing Credit

**Special instructions for controlled group members.** The group member contributing the highest dollar amount of qualified lodging figures the group credit. See sections 52(a) and 1563. On separate Forms 5884-A, that member and every other member of the group should skip line 5 and enter its share of the group credit on line 6. Each member then completes lines 7 and 8 on its separate form, and Form 3800. Each member must attach to its Form 5884-A a schedule showing how the group credit was divided among all the members. The members share the credit in the same proportion that they contributed qualified lodging.

### Line 5

Enter the value of qualified lodging furnished in-kind to qualified employees between January 1, 2006, and July 1, 2006. Do not enter more than \$600 per month, per employee.

### Line 7

Enter the amount of credit allocated to you as a shareholder, beneficiary, partner, or patron of a cooperative.

### Line 8

Report the current year credit on line 1z of Form 3800, except for the entities that report as indicated below. If you also have an employee retention credit on line 4, combine that amount with the amount on line 8 and enter the total on line 1z of Form 3800. **S corporations and partnerships.** Allocate the credit on line 8 to the shareholders or partners. Attach Form 5884-A to the return and on Schedule K-1 show the credit for each shareholder or partner. Electing large partnerships include this credit in "general credits."

**Estates and trusts.** Allocate the credit on line 8 between the estate or trust and beneficiaries in proportion to the income allocable to each. On the dotted line next to line 8, the estate or trust should enter its part of the total credit. Label it "1041 Portion" and use this amount on Form 3800 to figure the credit to claim on Form 1041.

**Cooperatives.** Most tax-exempt organizations cannot take the credit. However, a cooperative described in section 1381(a) takes the credit to the extent it has tax liability.

**Regulated investment companies and real estate investment trusts.** Reduce the allowable credit to the company's or trust's ratable share of the credit.

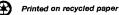
Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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 Iaw. 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 burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping	•	•	•	•	•	•	·	Зh	ir., 6 min.
Learning about the law	· .								
or the form									24 min.
Preparing and sending								•	
the form to the IRS	• •								27 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 the tax return with which this form is filed.



### 6198 Form

F6198

# **At-Risk Limitations**

OMB No. 1545-0712

5

Department of the Treasury Internal Revenue Service

► Attach to your tax return. See separate instructions.

Attachment Sequence No. 31 **Identifying number** 

Name(s) shown on return

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)			
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:			
а	Schedule D	2a		
b	Form 4797	2b		
С	Other form or schedule	2c		<u> </u>
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or	3		
	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	4	ï	1
	from Form 4952, that were not included on lines 1 through 2c .		<u> </u>	<i>`</i>
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 +/-	
De			moleting this	part.
			inproting the	
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. <b>Do not</b> enter less than zero	6		
-	Increases for the tax year (see page 3 of the instructions)	7		
7	Add lines 6 and 7	8		
8 9	Decreases for the tax year (see page 4 of the instructions)	9		
-	Subtract line 9 from line 8.			
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		
Pa	t III Detailed Computation of Amount At Risk. If you completed Part III of Form 61	98 fo	r 2004, see pa	age 4
	of the instructions.	1		<del>.</del>
11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter			1
	less than zero	11		
12		10		
13	Increases at effective date	12		
14	Add lines 11 and 12	13		 
15	Add lines 11 and 12       .		· · · · · · · · · · · · · · · · · · ·	·
	Add lines 11 and 12	13 14		· ·
a	Add lines 11 and 12	13	· · · · · · · · · · · · · · · · · · ·	
b	Add lines 11 and 12	13 14	· · · · · · · · · · · · · · · · · · ·	
b 16	Add lines 11 and 12 Decreases at effective date Amount at risk (check box that applies): At effective date. Subtract line 14 from line 13. <b>Do not</b> enter less than zero. From 2004 Form 6198, line 19b. <b>Do not</b> enter the amount from line 10b of the 2004 form. Increases since (check box that applies):	13 14 15		
b 16 a	Add lines 11 and 12	13 14		
b 16 a 17	Add lines 11 and 12	13 14 15 16		
b 16 17 17	Add lines 11 and 12	13 14 15 16 17		
b 16 17 18	Add lines 11 and 12	13 14 15 <u>16</u> 17		
b 16 17 18 19a	Add lines 11 and 12	13 14 15 <u>16</u> 17		
b 16 17 18 19a	Add lines 11 and 12	13 14 15 <u>16</u> 17		
b 16 17 18 19a b	Add lines 11 and 12	13 14 15 16 17 18		
b 16 17 18 19a b	Add lines 11 and 12	13 14 15 16 17 18	 	

Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. 21 21 See page 7 of the instructions to find out how to report any deductible loss and any carryover. 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.

For Paperwork Reduction Act Notice, see page 8 of the instructions.

T59840

### 6251 Form

# **Alternative Minimum Tax—Individuals**

► See separate instructions.

Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074 20 15

Attachment Sequence No. 32 Your social security number 1

:

(Rev. January 2006) Department of the Treasury Internal Revenue Service (99) Name(s) shown on Form 1040

Pa	t I Alternative Minimum Taxable Income (See instructions for how to comple	te ea	ch line.)	
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 2), and go to line 7. (If less than zero, enter as a negative amount.)	1	AMTIC E60000	+/-
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 38	2	E60200	+/-
3	Taxes from Schedule A (Form 1040), line 9	3	E60240	
-	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	E60290	<u> </u>
4		5	E60220	
5	Miscellaneous deductions from Schedule A (Form 1040), line 26			
6	If Form 1040, line 38, is over \$145,950 (over \$72,975 if married filing separately), enter the amount from			
	line 9 of the Itemized Deductions Worksheet on page A-9 of the Instructions for Schedules A & B	e	( E60130	
	(Form 1040)	6 7	( E60260	+
7	Tax refund from Form 1040, line 10 or line 21	-		<u>'</u>
8	Investment interest expense (difference between regular tax and AMT)	8	E60300	+/-
9	Depletion (difference between regular tax and AMT)	9	E60860	<b>+/-</b>
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	E60100	<u> </u>
11	Interest from specified private activity bonds exempt from the regular tax	11	E60840	
12	Qualified small business stock (7% of gain excluded under section 1202)	12	E60630	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	E60550	+/-
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	14	E60720	+/-
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	E60430	+/-
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	E60500	+/-
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	E60340	+/-
18	Passive activities (difference between AMT and regular tax income or loss)	18	E60680	+/-
19	Loss limitations (difference between AMT and regular tax income or loss)	19	E60600	+/-
20	Circulation costs (difference between regular tax and AMT)	20	E60405	+/-
21	Long-term contracts (difference between AMT and regular tax income)	21	E60440	+/-
22	Mining costs (difference between regular tax and AMT)	22	E60420	+/-
23	Research and experimental costs (difference between regular tax and AMT)	23	E60410	+/-
24	Income from certain installment sales before January 1, 1987	24	( E60480	
25	Intangible drilling costs preference	25	E61400	
26	Other adjustments, including income-based related adjustments	26	E60660	+/-
	-	27	( E62000	
27 28	Alternative tax net operating loss deduction	28	E62100	+/-
Pa	t II Alternative Minimum Tax			
29	Exemption. (If this form is for a child under age 14, see page 7 of the instructions.) KID14			
29	Annualized Return AND line 28 is THEN enter on IF your filing status is not over line 29		SHRTYR	
	Single or head of household \$112,500 \$40,250	29	E62600	
	Married filing jointly or qualifying widow(er)	25		
	Married filing separately			
	If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.		E62700	
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here	30		
31	<ul> <li>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.</li> <li>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 and the inter \$23,000 cr less (\$87,500 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26).</li> </ul>	31	E62800	
20	Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	32	E62900	
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions)	33	E63000	
33	Tentative minimum tax. Subtract line 32 from line 31	33	20000	+
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,			
•	line 47). If you used Schedule J to figure your tax, the amount for line 44 of Form 1040 must be refigured	0.4	E63100	
05	without using Schedule J (see page 9 of the instructions).	34	203100	-
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form 1040, line 45	35	E63200	

Form 6251 (2005) (Rev. 1-2006)

Form 6251 (2005) (Rev. 1-2006)

Part III Tax Computation Using Maximum Capital Gains Rates F6251D 36 36 Enter the amount from Form 6251, line 30 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax 37 Worksheet in the instructions for Form 1040, line 44, 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 refigured for the AMT, if E62720 37 necessary) (see page 9 of the instructions) Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the 38 E62730 38 AMT, if necessary) (see page 9 of the instructions) If you did not complete a Schedule D Tax Worksheet for the regular tax or 39 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 E62740 39 D Tax Worksheet (as refigured for the AMT, if necessary) . . . . . . 40 Enter the smaller of line 36 or line 39 40 41 Subtract line 40 from line 36 41 If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). 42 Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the E62745 42 result . . . . . . . . . . . . . . . . . . 43 Enter: • \$59,400 if married filing jointly or qualifying widow(er), 43 • \$29,700 if single or married filing separately, or • \$39.800 if head of household. Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax 44 Worksheet in the instructions for Form 1040, line 44, 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 44 you did not complete either worksheet for the regular tax, enter -0- . . . 45 45 Subtract line 44 from line 43. If zero or less, enter -0-46 Enter the smaller of line 36 or line 37 46 47 Enter the smaller of line 45 or line 46 47 E62747 48 48 Multiply line 47 by 5% (.05) . . . . 49 Subtract line 47 from line 46 49 E62755 50 Multiply line 49 by 15% (.15) . . . . . . 50 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 E62770 52 52 Multiply line 51 by 25% (.25) 53 Add lines 42, 48, 50, and 52 53 If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). 54 Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the E62780 54 result . . . . . . Enter the smaller of line 53 or line 54 here and on line 31 . . . 55 55

Form 6251 (2005) (Rev. 1-2006

Page 2

	6252	Installment Sale Income	┡	OMB No. 1545-0	)228
Form	0ZJZ	Attach to your tax return.		୭៣ <b>୮</b>	5
Demant	ment of the Treasury	<ul> <li>Use a separate form for each sale or other disposition of</li> </ul>		Attachment	,
	Revenue Service	property on the installment method.	,	Sequence No.	79
Name	(s) shown on return		Identif	ying number	
	·				
1	Description of p	roperty ►	 I	·····	·····
		nonth, day, year) ►/ / b Date sold (month, day, year) ► y sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4			
3	Was the proper	ty you sold to a related party (see instructions) after May 14, 1900? If two, skip line 4 ty you sold to a related party a marketable security? If "Yes," complete Part III	ι ⊔lf"Nα	ີ. <u>∟</u> ≀ເອ ວ."	
-	complete Part II	I for the year of sale and the 2 years after the year of sale	· · · _ ·	. 🗌 Yes	🗌 No
Par	tl Gross	Profit and Contract Price. Complete this part for the year of sale only.			
5	Selling price inclu	uding mortgages and other debts. <b>Do not</b> include interest whether stated or unstated	5	E36500	<u> </u>
6		ts, and other liabilities the buyer assumed or took			
	· · ·	pject to (see instructions)			
7		from line 5			
8					
9	•				
10		Subtract line 9 from line 8         10           nd other expenses of sale         11			
11 12		re from Form 4797, Part III (see instructions)			
13		1, and 12	13	E36505	+/-
14		from line 5. If zero or less, <b>do not</b> complete the rest of this form (see instructions)	14	E36510	+/-
15	If the property d	escribed on line 1 above was your main home, enter the amount of your excluded			
	gain (see instru	ctions). Otherwise, enter -0	15	E36515	+
<b>16</b> <sup>.</sup>		ubtract line 15 from line 14	16 17	E36520	+/-
17		from line 6. If zero or less, enter -0	18	E36525 E36530	+/-
18 Dat		ment Sale Income. Complete this part for the year of sale and any year y			
		ertain debts you must treat as a payment on installment obligations.			
19		centage. Divide line 16 by line 18. For years after the year of sale, see instructions	19		
20		ar of sale, enter the amount from line 17. Otherwise, enter -0-	20		
21		ed during year (see instructions). Do not include interest, whether stated or unstated	21	E36535	<u> </u>
22	Add lines 20 ar	d 21	22	E <u>3654</u> 0	<u> </u>
23	Payments recei	ved in prior years (see instructions). <b>Do not</b> include			
			24	E36545	·
24	Installment sal	e income. Multiply line 22 by line 19	24	E36550	+
25 26		5 from line 24 that is ordinary income under the recapitale rules (see instructions).	26	E36555	+
		d Party Installment Sale Income. Do not complete if you received the fir	nal pay		x year.
27		, 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		o question 28 is "Yes," complete lines 30 through 37 below unless one of the	e follov	ving conditio	ns is
		e box that applies.			
а		disposition was more than 2 years after the first disposition (other than dispositions le securities). If this box is checked, enter the date of disposition (month, day, year)			
L	-	sposition was a sale or exchange of stock to the issuing corporation.	L	· · · · ·	
		I disposition was a sine of exchange of stock to the issuing corporation.	after t	he first dispos	sition.
		disposition occurred after the death of the original seller or buyer.		•••••••••••••••••••••••••••••••••••••••	
-		stablished to the satisfaction of the Internal Revenue Service that tax avoidance v	was not	t a principal p	urpose
		f the dispositions. If this box is checked, attach an explanation (see instructions).	1 1		
30	Selling price of	property sold by related party (see instructions)	30	•	
31		price from line 18 for year of first sale	31		
32		ler of line 30 or line 31	32 33		+
33		received by the end of your 2005 tax year (see instructions)	33		-
34		3 from line 32. If zero or less, enter -0- by the gross profit percentage on line 19 for year of first sale	35	E36560	1
35	Enter the part of	of line 35 that is ordinary income under the recapture rules (see instructions).	36	E36565	
37	Subtract line 30	6 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	E36570	

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	6781		Jui	Con	Losses I tracts an ► Attach to yo	nd Strac	Idles	τεJ			200	5
Interna	(s) shown on tax return									Iden	Sequence No tifying number	. 82
Marrie											arying namber	
	k all applicable boxe	•	Ē	3 🗌 Strac	ed straddle elec			C    D			count election contracts loss e	electic
Par		1256 Cont			o market							
	(a) Ident	ification of a	ccount	t.					(b) (Loss)		(c) Gair	า
1												
												<u> </u>
2	Add the amounts o	n line 1 in col	umne /b	and (a)		•	2					
3	Net gain or (loss).	•	•				•••	1.0		3	E40340+/-	
4	Form 1099-B adjus									4	E40350+/-	
5	Combine lines 3 an									5	E40360+/-	
.6	Note: If line 5 show instructions. If you have a net s carried back. Enter	s a net gain, si ection 1256 c	kip line ( ontracts	6 and enter s loss and o	the gain on line checked box D	e 7. Partnershi	ips and S r the amo	co <i>rpora</i> unt of le	tions, see oss to be	6	E40380	
7	Combine lines 5 an				· · · ·					7	E40390+/-	
8	Short-term capital	l gain or (loss	s). Multi							_	E40400+/-	
9	line of Schedule D Long-term capital	gain or (loss	). Multip	oly line 7 by		ter here and	include o	n the ap	propriate	8	E40410+/-	
Par	line of Schedule D Gains a	nd Losses	ns) From	Straddle	s. Attach a s	eparate sch	edule lis	 tina ea	ch straddle	e and	its component	i Is
	tion A—Losses							0			<u> </u>	
· •	(a) Description of pro	perty i	Date ntered nto or quired	(c) Date closed out or sold	( <b>d)</b> Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss If column is more th .(d), ento difference Otherwis enter -(	(e) han er ce. se,	<b>(g)</b> Unrecognize gain on offsetting positions	əd	(h) Recognized If column (f) is than (g), en difference Otherwise, en	e mor iter e.
10			-									
-				· · · ·	· · ·			_				
÷	Enter the short-terr Schedule D (see in	structions),					•, • <sub>.</sub> •		• • •	11a	( <b>E40420</b>	
b	Enter the long-term Schedule D (see in									11b	( E40430	
Sec	tion BGains F			· · · ·	•••••	· · · ·	<u></u>		<u> </u>		<u> </u>	<u>.</u>
	(a) Description of pro	perty ei	) Date ntered nto or quired	(c) Date closed out or sold		Gross price		e) Cost o basis p expense	blus		(f) Gain. if colurr (d) is more than ( enter difference Otherwise, enter	e),
12			· _			) )						
												:
	Enter the short-tern Schedule D (see in	structions) .				• • • •	• • •			13a_	E40440	
b	Enter the long-term Schedule D (see in	n portion of ga	ains froi	m line 12, c	column (f), here	e and include	on the a	ppropria	ate line of	13b	E40450	
Par	t III Unrecog	nized Gair	ns Fro	m Positi	ons Held or	n Last Day	of Tax	Year.	Memo Ent		ly (see instruct	ions
	(a) Description			(b) Dat acquire	e (c) Fair	r market value less day of tax	on last	(d) Cos	t or other bas s adjusted	is	(e) Unrecognized If column (c) is in than (d), enter diff Otherwise, enter	<b>d gai</b> more feren
4												
				+			a					<u>.</u>
				· · ·								1

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Form 6781 (2005)

(Rev. December 2005) > Attach to your ta			turn if you cla		OMB No. 1545-0908						
epartn	nent of the Treasury Revenue Service		of over \$500 f ► See s	or all contrib separate instr					Attachment Sequence No. 155		
	s) shown on your inco	me tax return							Identifying nun		
lote	Figure the amou	Int of your contribu	ution deduction be	fore comple	ting ti	his form. See	your	r tax return	instructions.	<u>.</u>	
	ion A. Donated items (o	d Property of \$5 r groups of simil traded securities	<b>,000 or Les</b> s ar lar items) for wh	nd Certain ich you cla	Publi med	icly Traded a deductio	Sec n of	<b>urities—</b> Li \$5,000 or	st in this so less. Also,	ection or	
Par	l Informat	ion on Donated	Property-If yo	u need mo	e sp	ace, attach	a sta	atement.			
1		(a) Name and addre donee organiza		(Fo	rador	(b) D nated vehicle, en		ion of donated year, make, m		and mileage	
A											
в			``								
С		······	· ·			<u> </u>			<u> </u>		
D		<u>.</u>									
E								<u></u>			
lote	, If the amount you	u claimed as a ded	luction for an item	is \$500 or le	ss, yo	ou do not hav	e to c	complete co	lumns (d), (e)	, and (f).	
	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's o or adjusted b		(g) Fair market (see instructi			thod used to de e fair market va		
A				E16660	+/-	· · · ·		-	• .		
B			· · · ·			E16670	+/-				
C D										•	
E		1	· · · · · · · · · · · · · · · · · · ·							· · ·	
	entire into contributi Enter the letter fr	nterests and Re erest in a proper ion listed in Part om Part I that ider to more than one p	ty listed in Part l; also attach th ntifies the property	I. Complete e required	e line state ou ga	es 3a throug ment (see in we less than	gh 3c nstru	c if condition ctions).	ons were p		
	• • •	imed as a deduction		•			tax ye	ear	▶		
•		ss of each organiz			. (	(2) For any	orior	tax years	► complete on	ly if differe	
	from the donee of Name of charitable or	organization above ganization (donee)	):								
			· .					<u>.</u>			
		eet, and room or suite n	. <u></u>			•					
	City or town, state, ar	nd ZIP code				•					
d e		perty, enter the pla son, other than th					of the	e property	►		
3a	Is there a restric property?	tion, either tempo	rary or permanen	t, on the do	nee's	right to use	or d	ispose of tl	ne donated	Yes N	
•	Did you give to a	inyone (other than									
•	to designate the	uding the right to v person having such ion limiting the do	vote donated secu h income, possess	rities, to acq sion, or right	uire t to ac	he property t quire?		rchase or of			

- orm 82	283 (Rev. 12-2005	i)								F	Page
Name(s)	shown on your i	ncome tax retum								Identifying number	
Section	(or grou	ups of similar items)	for which you c	laime	dad	eduction of more that	n \$5,0	00 per item or group	o (exce	in this section only pt contributions of c ection B (see instruct	ertai
Part	l Inforr	nation on Dona	ated Proper	ty—	To b	e completed by	the t	axpayer and/or	the a	ppraiser.	
4 0		hat describes the ty		dona					<b></b>	Equipment	
· [	_ `	ution of \$20,000 or I ution of less than \$2	-	[	· ·	ualified Conservation ther Real Estate	·	moution		Securities	
Ľ	Collectibles*	•	-	[		tellectual Property				Other	
and oth *Collect Note, i	er similar objects tibles include coil f your total art o	ns, stamps, books, gen contribution was \$20	ns, jeweiry, sport ,000 or more, y	s mem /ou mi	norabili ust atl	a, dolls, etc., but not a	t as de	efined above. e signed appraisal. I		cripts, historical memo deduction for any do	
5	(a) Description	of donated property (if attach a separate state	you need		tangib	le property was donate sical condition of the p	d, give	a brief summary of the		II (c) Appraised fa market value	air
A										E10700	
B C		· · · · · · · · · · · · · · · · · · ·				· · · · · · · · · · · · · · · · · · ·			-	E16760	_+/
D	•					•		· · · · · ·			
	) Date acquired / donor (mo., yr.)	(e) How acquired by donor	(f) Donor's adjusted			(g) For bargain sales, amount received		(h) Amount claimed deduction		nstructions (i) Average trading p of securities	rice
A											
B C			E16	770	+/-	E16780	+/-	E16790	+/-	E16800	. <b>+</b>
decla per ite Signati <b>Part</b>	havin re that the follo em). Enter ident ure of taxpayer	g a value of \$5 wing item(s) include ifying letter from Par (donor) ► aration of Appra	00 or less. d in Part I abo rt I and describ aiser	See we has	instr s to tl spec	uctions. ne best of my knowl ific item. See instruc	edge : tions.	and belief an apprais	sed va	ppraisal identifie	\$50
decla per ite Signati <b>Part</b> decla orego ransac Also, I as des on a p descrit	havin are that the folic arm). Enter ident ure of taxpayer <b>III Decla</b> re that I am not ing persons, or ction, I performe declare that I I cribed in the ap bercentage of the bed in the quality	g a value of \$5 wing item(s) include ifying letter from Par (donor) ► aration of Appra the donor, the donee married to any perso ad the majority of my hold myself out to th ipraisal, I am qualifie he appraised proper fied appraisal or this	00 or less. ad in Part I above tr I and describe aiser e, a party to the on who is related appraisals duri- the public as an od to make app rty value. Furth Form 8283 ma	See ve has be the trans d to an ing my appra raisals nermo ay sub	instr s to the spect	uctions. he best of my knowl fic item. See instruct in in which the donor he foregoing person year for other person or perform appraisals le type of property bu understand that a fa he to the penalty under	acquir s. And s. acquir s. And s. acquir s. ac	and belief an apprais	ate  ate  ate  ate  ate  ate  ate  ate	lue of not more than by, or related to any ponor, donee, or party recause of my qualific raisal fees were not t of the property val petting the understat	of the to the total tota
decla per ite Signatu Part decla foregoi transac Also, I as des con a p descrit of tax Sign	havin tre that the folic em). Enter ident ure of taxpayer <b>Decla</b> re that I am not ing persons, or ction, I performed declare that I I cribed in the ap percentage of the bed in the qualit liability). I affirm	g a value of \$5 wing item(s) include ifying letter from Par (donor) ► aration of Appra the donor, the donee married to any perso ad the majority of my hold myself out to th ipraisal, I am qualifie he appraised proper fied appraisal or this	00 or less. ad in Part I above tr I and describe aiser e, a party to the on who is related appraisals duri- the public as an od to make app rty value. Furth Form 8283 ma	See ve has be the trans d to an ing my appra raisals nermo ay sub	instr s to the spect	uctions. The best of my knowl fic item. See instruct the in which the donor the foregoing person year for other person or perform appraisals the type of property b understand that a far the to the penalty und evidence or testimo	acquir s. And s. acquir s. And s. acquir s. ac	and belief an apprais	ate  ate  ate  ate  ate  ate  ate  ate	lue of not more than by, or related to any ponor, donee, or party recause of my qualific raisal fees were not t of the property val petting the understat	of th to th base
Part decla per ite Signatu Part decla forego transac Also, I as des on a p descrit of tax Sign Here	havin tre that the folic em). Enter ident ure of taxpayer <b>Decla</b> re that I am not ing persons, or ction, I performed declare that I I cribed in the ap percentage of the bed in the qualit liability). I affirm Signature ►	g a value of \$5 wing item(s) include ifying letter from Par (donor) ► aration of Appra the donor, the donee married to any perso ad the majority of my hold myself out to th ipraisal, I am qualifie he appraised proper fied appraisal or this	00 or less. ad in Part I above rt I and describe aiser e, a party to the on who is related appraisals duri- te public as an d to make appirty value. Furth Form 8283 mail en barred from	See ve has be the trans d to an ing my appra raisals nermo ay sub	instr s to the spect	uctions. he best of my knowl fic item. See instruct in in which the donor he foregoing person year for other person or perform appraisals le type of property bu understand that a fa he to the penalty under	acquir s. And s. acquir s. And s. acquir s. ac	and belief an apprais	ate  ate  ate  ate  ate  ate  ate  ate	lue of not more than by, or related to any ponor, donee, or party recause of my qualific raisal fees were not t of the property val petting the understat	of th to th base
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Form 8396

# Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)



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

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

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.	3	E64000	
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.		E64020	
4	Enter any 2002 credit carryforward from line 18 of your 2004 Form 8396	4		
5	Enter any 2003 credit carryforward from line 16 of your 2004 Form 8396	5_	E64040	
6	Enter any 2004 credit carryforward from line 19 of your 2004 Form 8396	6	E64060	
7	Add lines 3 through 6	7	E64080	
8	Enter the amount from Form 1040, line 46	8		21 
9	Enter the total of the amounts from Form 1040, lines 47 through 52	9		
-	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II	10		. '
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 54, and check box a on that line	11	E64200	

Part II Mortgage Interest Credit Carryforward to 2006. (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	2004 credit carryforward to 2006. Enter the smaller of line 6 or line 15	16		
17	Subtract line 16 from line 15	17		
18	2003 credit carryforward to 2006. Enter the smaller of line 5 or line 17	18		
19	2005 credit carryforward to 2006. 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 <b>8396</b>	(2005)

4		•		•	
Form 8582	Passive Activity Loss	Limitations	ŀ	OMB No. 1545-1	008
	► See separate instru	ctions.		2005	, · ·
Department of the Treasury Internal Revenue Service (99)				Attachment Sequence No. 8	38
Name(s) shown on return				Identifying numbe	
	sive Activity Loss				
	Complete Worksheets 1, 2, and 3 on page 2 before				
	ctivities With Active Participation (For the defini e for Rental Real Estate Activities on page 3 of				
	et income (enter the amount from Worksheet 1,	1a E65300			
b Activities with r	et loss (enter the amount from Worksheet 1,	1b ( E65400 )			
	owed losses (enter the amount from Worksheet	1b ( E03400 )			
		1c ( E65570 )			
d Combine lines 1	a, 1b, and 1c	<u> </u>	1d	E65600 +/-	
	ation Deductions From Rental Real Estate Act				
	alization deductions from Worksheet 2, column (a)	2a ( E65700 )			
	wed commercial revitalization deductions from lumn (b)	2b ( E65870 )			
c Add lines 2a and	12b <u>.</u> <u>.</u>	<u>.</u>	2c	( E65900	
All Other Passive Ac	tivities	,			
	et income (enter the amount from Worksheet 3,	3a E66000			
	et loss (enter the amount from Worksheet 3,				
	let loss (enter the amount from worksheet 3,	3b ( E66100 )			
	owed losses (enter the amount from Worksheet 3,	500070			
column (c)) .		3c ( E66270 )		566200(	
	a, 3b, and 3c		3d	E66300 +/-	_
	d, 2c, and 3d. If the result is net income or zero, all				
	nallowed losses entered on line 1c, 2b, or 3c. D s on the forms and schedules normally used		4	E66400 +/-	
	and: • Line 1d is a loss, go to Part II.				
	<ul> <li>Line 2c is a loss (and line 1d is zero o</li> </ul>	r more), skip Part II and go to	) Part	Ш.	
	• Line 3d is a loss (and lines 1d and 2c			-	
Caution: If your filing Part II or Part III. Inste	status is married filing separately and you lived with and go to line 15	h your spouse at any time dur	ing th	e year, do not co	mple
	Allowance for Rental Real Estate With Act	ive Particination	· · ·		
	er all numbers in Part II as positive amounts. See		an ex	xample.	
5 Enter the smaller	of the loss on line 1d or the loss on line 4	· · · · · · · · · ·	5	E66500	
6 Enter \$150,000.	If married filing separately, see page 8	6 E66600			
-	usted gross income, but not less than zero (see page 8)	7 E66700			
Note: If line 7 is	greater than or equal to line 6, skip lines 8 and ine 10. Otherwise, go to line 8.				
		8 E66800			
	rom line 6	•	9	E66900	netion (ASSA
		· · · · · · · · · · · ·	10	E67000	
If line 2c is a los	s, go to Part III. Otherwise, go to line 15.	· · · · · · · · · · · · · · · · · · ·			
	s, go to Part III. Otherwise, go to line 15. Allowance for Commercial Revitalization	Deductions From Rental	Real	Estate Activit	ies

	Note: Enter all numbers in Part III as positive amounts. See the example for Part II on pa	age o	or the instructions	i.
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	E67300	
12	Enter the loss from line 4	12		
13	Reduce line 12 by the amount on line 10	13	E67500	
	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	E67600	
Pa	rt IV Total Losses Allowed			
15	Add the income, if any, on lines 1a and 3a and enter the total.	15	E67900	
16	Total losses allowed from all passive activities for 2005. 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.	.16	E68000	

For Paperwork Reduction Act Notice, see page 12 of the instructions.

Form 8582 (2005)

### 8586 Form

# Low-Income Housing Credit

See instructions on back.

OMB No. 1545-0984

5

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

**Current Year Credit** 

Part I

Attach to your tax return.

Attachmen Sequence No. 36a

2

Identifying number

1			119		
2		decrease in the qualified basis of any buildings since the close of th			
		Yes <b>No</b> If "Yes," enter the building identification numbers (I	SINS) of the		
		ad a decreased basis. If you need more space, attach a schedule. (ii) (iv)			
		dit from attached Form(s) 8609-A (see instructions)		E68100	
3 4		sing credits from pass-through entities (if more than one entity, see in			
7	Low-meenic nou				
	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		E00400	
	b Partner	Schedule K-1 (Form 1065), box 15, codes A and B; or Schedule K-1 (Form 1065-B), box 8		E68120	
	c Beneficiary	Schedule K-1 (Form 1041), box 13, code C J EIN of pass-throug	n entity		
E	Add lines 2 and	4. See instructions to find out if you complete lines 6 through 17 or file	Form 3800 5		
6		edit or passive activity credit (see instructions)		E68140	
				E68160	
Par	Allowab	le Credit		200100	
7	Regular tax befo	pre credits:		•	
•	•	er the amount from Form 1040, line 44			
•	Corporations. E	nter the amount from Form 1120, Schedule J, line 3; Form 112	0-A,		
		r the applicable line of your return			
•		ts. Enter the sum of the amounts from Form 1041, Schedule G, line			
F		mount from the applicable line of your return	· · )		
8	Alternative minir	•		4	
•		er the amount from Form 6251, line 35	0		
•		nter the amount from Form 4626, line 14.			+
•		sts. Enter the amount from Form 1041, Schedule I, line 56)	9		
9	Add lines 7 and	1100			
	Foreign tax cred				
		c credit (Form 5735, line 17 or 27)			
		credits (see instructions)			
	Add lines 10a th		10f	]	
11		Subtract line 10f from line 9. If zero, skip lines 12 through 15 and	enter -0- on		
	line 16		11		
12		Subtract line 10f from line 7. If zero or less, enter -0- 12			
13		) of the excess, if any, of line 12 over \$25,000 (see			
	instructions)			·	
14	Tentative minim	um tax (see instructions):			
	<ul> <li>Individuals. E</li> </ul>	nter the amount from Form 6251, line 33			
	<ul> <li>Corporations.</li> </ul>	Enter the amount from Form 4626, line 12			
	<ul> <li>Estates and</li> </ul>	trusts. Enter the amount from Form 1041,			
		line 54			
15		er of line 13 or line 14			
16	Subtract line 15	from line 11. If zero or less, enter -0			
17	Credit allowed	for the current year. Enter the smaller of line 6 or line 16 here a	Ind on Form		
	1040, line 55; Fo	orm 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 10 e applicable line of your return. If line 16 is smaller than line 6, see	instructions 17	990 -	
	G, line 2C; or th	e applicable line of your return. If line to is smaller than line o, see		1	

For Paperwork Reduction Act Notice, see back of form.

Departr Internal Name Fill it if Yo Form	ment of the Treasury Revenue Service (99) I f married, file a sep n Your Address u Are Filing This n by Itself and Nondedu Your Tax Retur <b>1 Nondedu</b> Complete • You ma • You too a tradit	Only s Not n Uctible Contributions this part only if or ade nondeductible ok distributions from	Attach to Form 1040, Form 1040, Form 1040, Form 8606 COMBINED TOT, address (number and street, or wn or post office, state, and Zit ons to Traditional IRA ne or more of the follow contributions to a tradit	ate instruction orm 1040A, or . See page 5 of th AL P.O. box if mail i IP code s and Distrik	S. Form he instru	ictions.		2005 Attachment Sequence No. Docial security numl	ber
Fill in Fill in Form With	n Your Address u Are Filing Thi by Itself and N Your Tax Retur <b>t I</b> Nondedu Complete • You ma • You too a tradit	Only s Not n Uctible Contributions this part only if or ade nondeductible ok distributions from	Attach to Form 1040, Form 1040, Form 1040, Form 8606 COMBINED TOT, address (number and street, or wn or post office, state, and Zit ons to Traditional IRA ne or more of the follow contributions to a tradit	orm 1040A, or . See page 5 of th AL P.O. box if mail i IP code s and Distrik	Form he Instru is not de	ictions.		Sequence No. 4 pcial security num : : Apt. no.	ber
Fill in Fill in Form With	n Your Address u Are Filing Thi by Itself and N Your Tax Retur <b>t I</b> Nondedu Complete • You ma • You too a tradit	Only s Not n Uctible Contributions this part only if or ade nondeductible ok distributions from	use required to file Form 8606 COMBINED TOT address (number and street, or wn or post office, state, and Zi ons to Traditional IRA ne or more of the follow contributions to a tradit	. See page 5 of th AL P.O. box if mail i IP code s and Distrik	he Instru	ictions.		Apt. no.	ber
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if Yo Forn With	u Are Filing Thi n by Itself and N Your Tax Retur til Nondedu Complete • You ma • You too a tradit	Solution Solution City, tor City, tor Ci	wn or post office, state, and Zi ons to Traditional IRA ne or more of the follow contributions to a tradit	IP code s and Distrik ring apply.					
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	Complete • You ma • You too a tradit	e this part only if or ade nondeductible ok distributions fro	ne or more of the follow contributions to a tradit	ing apply.		s rrom traditiona	al, SEP,	and SIMPLE	IRAs
• •	<ul> <li>You to a tradit</li> </ul>	ok distributions from		tional IBA for		•			
		nent of a qualified h inverted part, but no	or an earlier year. For th nurricane distribution), c ot all, of your traditional, you made nondeductibl	SIMPLE IRA i nis purpose, a conversion, rec SEP, and SIM	n 2004 distrit charac 1PLE l	oution does not ind terization, or return RAs to Roth IRAs in	clude a r n of cert n 2005 (e	rollover (other t ain contribution excluding any p	than a ns. portior
1			utions to traditional IRA						
•	2005 from Janu	uary 1, 2006, throug	gh April 17, 2006 (see p	age 5 of the i	instruc	tions)	1	E70500	
2			I IRAs (see page 6 of th	e instructions	i) . ·	••••••	2	E70300 E70550	<u> </u>
3	Add lines 1 and	12	• • • • • • • •		•••		3	E70330	-
4	SEP, or SIM make a Roth	from traditional, PLE IRAs, or n IRA conversion?		line 14. Do of Part I. ▶ Go to line	o not c 4.	t from line 3 on omplete the rest 1, 2006, through	.4	E70600	
5	Subtract line 4	from line 3.			•••		5	E70700	
6	December 31, repayments of	2005, plus any o	onal, SEP, and SIMPLE utstanding rollovers. So distributions. If the resu instructions)	ubtract any	_6	E71000		•	
7	2005. <b>Do not</b> hurricane distri contributions, o	include rollovers ( butions), conversio	ditional, SEP, and SIMP other than repayments ons to a Roth IRA, certa ons of traditional IRA co	of qualified ain returned	7	E71100			
8	IRAs to Roth I you later recha	RAs in 2005. <b>Do n</b> tracterized (see pag tiline 16		verted that Also enter		E71125			-
9 10	Divide line 5 b	y line 9. Enter the	result as a decimal rou 000 or more, enter "1.00	unded to at	10	× .			
11	Multiply line 8 t	by line 10. This is th	ne nontaxable portion of enter this amount on line	the amount	11	E71150			
12	Multiply line 7 distributions th	by line 10. This nat you did not co	is the nontaxable port onvert to a Roth IRA	ion of your	12	E71400			
13			nontaxable portion of all					E71175 E71550	
14		3 from line 3. This is 2 from line 7	your total basis in trad	itional IRAs fo	or 200	b and earlier years	s <u>14</u> 15a	E71552	+-
15a b			qualified hurricane distri	ibutions (see n	 раде 7	of the instructions)	· -		1
u	Also enter this	amount on Form 89	915, line 13		•••		15b	E71560	_
c			ib from line 15a. If more , line 11b; or Form 10401			ude this amount or	1.4	E71555	
	Note: You may	be subject to an a	additional 10% tax on the oution (see page 7 of th	e amount on l	ine 15				

For Paperwork Reduction Act Notice, see page 9 of the instructions.

Cat. No. 63966F

Form 86	606 (2005					Page 2
Part 1	1 2	005 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IF	RAs			
	a C y	omplete this part if you converted part or all of your traditional, SEP, and SIMPLE ny portion you recharacterized). aution: If your modified adjusted gross income is over \$100,000 or you are marr our spouse at any time in 2005, you cannot convert any amount from traditiona	ied filing sej I, SEP, or S	oarate SIMPL	ely and you live .E IRAs to Rot	ed with h IRAs
	fo	or 2005. If you erroneously made a conversion, you must recharacterize (correct	) it (see pag	je 7 c	of the instruction	ons).
c S	convert you late	completed Part I, enter the amount from line 8. Otherwise, enter the net amo ed from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005. <b>Do not</b> include a r recharacterized back to traditional, SEP, or SIMPLE IRAs in 2005 or 2006 (see instructions)	amounts e page 7	16	E71580	
	-	ompleted Part I, enter the amount from line 11. Otherwise, enter your basis in the 16 (see page 7 of the instructions)	1	17	E71590	
		e amount. Subtract line 17 from line 16. Also include this amount on Form 104 ; Form 1040A, line 11b; or Form 1040NR, line 16b	1	18	E71600	, i
Part	 C iı	Distributions From Roth IRAS Complete this part only if you took a distribution from a Roth IRA in 2005. For include a rollover (other than a repayment of a qualified hurricane distribution), i ontributions—see page 7 of the instructions.	this purpos recharacteri	se, a zatior	distribution do	oes not certain
		our total nonqualified distributions from Roth IRAs in 2005 including any qualified yer distributions (see page 7 of the instructions)	first-time	19	E71620	
		d first-time homebuyer expenses (see page 8 of the instructions). Do not ent 0,000	ter more	20	E71692	· · · · ·
21 \$	Subtrac	t line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25		21	E71650	
2 I	Enter y	our basis in Roth IRA contributions (see page 8 of the instructions)	· · · ·	22	E71635	
		t line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more t y be subject to an additional tax (see page 8 of the instructions)		23	E71640	
4	Enter y	our basis in Roth IRA conversions (see page 8 of the instructions)		24	E71680	
		t line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c		25a	E71710	
,	Also er	t on line 25a attributable to qualified hurricane distributions (see page 8 of the inst ter this amount on Form 8915, line 14 e <b>amount.</b> Subtract line 25b from line 25a. If more than zero, also include this a		25b		
		040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b		25c	E71700	
Are F by Its	iling T	nly if You nis Form I Not With turn	Date	aunne		
Paid			k if self-	Prep	arer's SSN or PTI	۷
Prepa Use (	arer's Only	if self-employed)	EIN Phone no.	(	)	

•		i i i i i i i i i i i i i i i i i i i				OMB No. 1545-0	074
Form	8606		Nondeductible IF	RAS		୭ଲ <b>೧</b> ୮	
			See separate instruction	ons.		Attachment	,
Internal R	nt of the Treasury evenue Service (99)		Attach to Form 1040, Form 1040A, c			Sequence No.	
Name. If	f married, file a sep		ouse required to file Form 8606. See page 5 of PRIMARY TOTAL		Your so	cial security num	)er
	Your Address Are Filing This		address (number and street, or P.O. box if ma	il is not delivered to your home)	•	Apt. no.	
Form	by Itself and N /our Tax Retur	Not City, t	own or post office, state, and ZIP code				
Part			ions to Traditional IRAs and Distr	ibutions From Traditiona	I, SEP,	and SIMPLE	IRAs
	<ul> <li>You ma</li> <li>You too a tradit repaym</li> <li>You co</li> </ul>	ade nondeductible ok distributions fre tional IRA in 2005 nent of a qualified proverted part, but	one or more of the following apply. e contributions to a traditional IRA for om a traditional, SEP, or SIMPLE IRA or an earlier year. For this purpose, hurricane distribution), conversion, r not all, of your traditional, SEP, and S I you made nondeductible contribution	A in 2005 and you made no a distribution does not inc echaracterization, or return IMPLE IRAs to Roth IRAs in	lude a r of cert 2005 (e	rollover (other t ain contribution excluding any p	than : ns. portio
,1 E	Enter your non	deductible contril	outions to traditional IRAs for 2005,	including those made for	1	E68500	
2	2005 from Janu	uary 1, 2006, thro	ugh April 17, 2006 (see page 5 of the		2	E68300	-
			al IRAs (see page 6 of the instruction	1S)	3	E68550	+
3 /	Add lines 1 and			· · · · · · · · ·			1
	SEP, or SIM	you take a from traditional, PLE IRAs, or h IRA conversion	line 14. I of Part I.				
. 4	Enter those co April 17, 2006 Subtract line 4	· · · · ·	ed on line 1 that were made from	January 1, 2006, through	4 5	E68600 E68700	
•	December 31, repayments of	2005, plus any qualified hurrican	ional, SEP, and SIMPLE IRAs as of outstanding rollovers. Subtract any e distributions. If the result is zero or e instructions)				
	2005. <b>Do not</b> hurricane distri contributions,	include rollovers ibutions), convers or recharacterizat	ditional, SEP, and SIMPLE IRAs in (other than repayments of qualified ions to a Roth IRA, certain returned ions of traditional IRA contributions				
	IRAs to Roth I you later recha this amount on	RAs in 2005. <b>Do</b> aracterized (see p in line 16	ed from traditional, SEP, and SIMPLE not include amounts converted that age 7 of the instructions). Also enter   9   E69200		_		
10	Divide line 5 b	y line 9. Enter th	e result as a decimal rounded to at	PCTPRI			
11	Multiply line 8 I	by line 10. This is	000 or more, enter "1.000"	10 ×	-		
	•		enter this amount on line 17				•
	distributions th	hat you did not	convert to a Roth IRA	12 200400	13	E69175	
	Subtract line 19	nu 12. mis is me 3 from line 3. Thie i	s your total basis in traditional IRAs	for 2005 and earlier vears		E69550	
	Subtract line 13				15a	·E69552	
			o qualified hurricane distributions (see			E60557	
	Also enter this	amount on Form			150		+
	Form 1040, line	e 15b; Form 1040/	A, line 11b; or Form 1040NR, line 16b	•••••	15c	E69555	
	Note: You may	y be subject to an	additional 10% tax on the amount or	n line 15c if you were under			
	age 59% at the	e time of the disti	ibution (see page 7 of the instruction	ns).			

For Paperwork Reduction Act Notice, see page 9 of the instructions.

Part	06 (2005) PRIMARY TOTAL		<u>.</u>	Page 2
	2005 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 R any portion you recharacterized). Caution: If your modified adjusted gross income is over \$100,000 or you are married filing sep your spouse at any time in 2005, you cannot convert any amount from traditional, SEP, or S	oarat SIMPL	ely and you live E IRAs to Roth	ed with h IRAs
	for 2005. If you erroneously made a conversion, you must recharacterize (correct) it (see page	<u>ye / c</u>	of the instruction	ins).
c y	you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you onverted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005. <b>Do not</b> include amounts ou later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2005 or 2006 (see page 7 f the instructions)	16	E69580	•
	you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount In line 16 (see page 7 of the instructions)	17	E69590	
	<b>axable amount.</b> Subtract line 17 from line 16. Also include this amount on Form 1040, ne 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	E69600	
Part	Distributions From Roth IRAs Complete this part only if you took a distribution from a Roth IRA in 2005. For this purpos include a rollover (other than a repayment of a qualified hurricane distribution), recharacteric contributions—see page 7 of the instructions.	se, a zatioi	distribution do 1, or return of	es no certair
	nter your total nonqualified distributions from Roth IRAs in 2005 including any qualified first-time nonebuyer distributions (see page 7 of the instructions).	19	E69620	
	Qualified first-time homebuyer expenses (see page 8 of the instructions). <b>Do not</b> enter more han \$10,000	20	E69692	
21 8	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	E69650	
2 E	nter your basis in Roth IRA contributions (see page 8 of the instructions)	22	E69635	
-				1 1
<b>3</b> - 5	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	
2 <b>3</b> 5		23 24	E69640 E69680	
23 S ) 24 E 25a S	rou may be subject to an additional tax (see page 8 of the instructions)		E69680 E69710	· · ·
23 ( ) 24 E 25a ( b /	The rou may be subject to an additional tax (see page 8 of the instructions)	24	E69680	
23 5 ) 24 E 25a 5 b / c 1	Travable amount. Subtract line 25b from line	24 25a 25b 25c	E69680 E69710 E69715 E69700	
23 5 24 E 25a 5 b / c 1 Sign I Are Fi by Its	Taxable amount. Subtract line 25b from line	24 25a 25b 25c	E69680 E69710 E69715 E69700	st of m
23 5 ) 24 E 25a 5 b / / c 1 F Sign F Are Fi by Its	For may be subject to an additional tax (see page 8 of the instructions)         Enter your basis in Roth IRA conversions (see page 8 of the instructions)         Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c         Amount on line 25a attributable to qualified hurricane distributions (see page 8 of the instructions).         Also enter this amount on Form 8915, line 14         Taxable amount.         Subtract line 25b from line 25a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b.         Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b.         Under penalties of perjury, I declare that I have examined this form, including accompanying att knowledge and belief, it is true, correct, and complete.         Preparer's signature         Preparer's signature	24 25a 25b 25c achme	E69680 E69710 E69715 E69700	



	•	0000	ŀ		··					· ·		o. 1545-00	)74
F	form	8606			Nor	ndeduct	tible IR	As		ſ	り	<b>015</b>	
	epartr	nent of the Treasury				•	e instruction				Attach	ment	
1	nternal	Revenue Service (99)			Attach to For					Vour s		nce No. 4 arity numbe	
	lame.	If married, file a sep	arate form for		SECOND	ARY TOTA	L .			TOURS			
		Your Address		Home ad	dress (number an	d street, or P.	O. box if mail	is not d	elivered to your home)			Apt. no.	
		by Itself and N Your Tax Retur	n /		n or post office, s			_		•			
	Par							outior	s From Tradition	al, SEP,	and S	IMPLE I	RAs
		<ul> <li>You ma</li> <li>You too a tradit repaym</li> <li>You co</li> </ul>	ade nonde ok distribut ional IRA in nent of a qu nverted pa	ductible c ions from 2005 or ualified hu rt, but not	an earlier yea urricane distrik all, of your tra	o a tradition SEP, or SI ar. For this oution), con aditional, SI	nal IRA for MPLE IRA i purpose, a version, re EP, and SIN	in 200 distri charac /IPLE I	5 <b>and</b> you made no bution does not ind terization, or return RAs to Roth IRAs in a traditional IRA in	clude a n of ceri n 2005 (i	rollover tain con excludir	(other th tributions ig any po	nan a s
-	1								ng those made for		E6850	15	
		2005 from Janu							ctions)	1	E683		
	2	Enter your total Add lines 1 and						5) .		2	E685		
	3			• • •	· · · · ·	• • • •	-	•••	•••••				:
	•	In 2005, did distribution 1 SEP, or SIMI make a Roth	from tradit PLE IRAs,	ional, or	No Yes			o not c	it from line 3 on complete the rest			-	
	4 5	Enter those con April 17, 2006 Subtract line 4			• • • • •	at were ma	de from Ja	anuary  	1, 2006, through	4 5	E686 E6870		
	6	Enter the value December 31, repayments of less, enter -0- (	of <b>all</b> you 2005, plus qualified hu	r tradition any out irricane d	al, SEP, and standing rolk istributions. If	overs. Sub	tract any	6	E69005				
	7	Enter your dist 2005. <b>Do not</b> in hurricane distril contributions, co (see page 6 of	include roll butions), co or recharac	overs (ot onversion terization	her than repa s to a Roth II s of tradition	lyments of RA, certain al IRA cont	qualified returned tributions	7	E69105				-
	8	Enter the net arr IRAs to Roth IF you later rechar this amount on Add lines 6, 7,	RAs in 200 racterized line 16	5. Do no (see page	t include amo	unts conve	erted that Iso enter	8	E69130			•	
,	9 10	Divide line 5 by	y line 9. Er	nter the re	esult as a de	cimal round	ded to at		PCTSEC				
	• •	least 3 places.						10	×				
	11 ·	Multiply line 8 b you converted t						11	E69155		:		
	12	Multiply line 7 distributions th	at you dic	l not con	ivert to a Ro	th IRA .		12	E69405		E604	20	
	13	Add lines 11 ar									E691		
	14 15a	Subtract line 13 Subtract line 12		-					5 and earlier years	150	E695		
		Amount on line	15a attribu	table to q	ualified hurrica	ane distribu	tions (see p	bage 7	of the instructions)	15h	E69	558	
	с		nt. Subtract	line 15b	from line 15a	. If more th	an zero, als	so incl	ude this amount on		-		
		Note: You may	be subject	to an ad	ditional 10% t	ax on the a	mount on l	ine 15	c if you were unde				
		age 591/2 at the	time of th	e distribu	tion (see page	e 7 of the li	nstructions)	).					

For Paperwork Reduction Act Notice, see page 9 of the instructions.

Form 8	SECONDARY TOTAL		н. 1917 - Алт	Page 2
Par	2005 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 any portion you recharacterized).			
	Caution: If your modified adjusted gross income is over \$100,000 or you are married filing se your spouse at any time in 2005, you cannot convert any amount from traditional, SEP, or for 2005. If you erroneously made a conversion, you must recharacterize (correct) it (see pa	SIMP	LE IRAs to Ro	th IRAs
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 2005. <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2005 or 2006 (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	
Par				
19	Enter your total nonqualified distributions from Roth IRAs in 2005 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19	E69621	
20	Qualified first-time homebuyer expenses (see page 8 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 8 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	
	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c .	<b>25</b> a	E69711	
	Amount on line 25a attributable to qualified hurricane distributions (see page 8 of the instructions). Also enter this amount on Form 8915, line 14 <b>Taxable amount.</b> Subtract line 25b from line 25a. If more than zero, also include this amount on	25b	E69716	-
	Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b.	25c	E69705	
Are by It	Here Only if You Filing This Form self and Not With Tax Return Under penalties of perjury, I declare that I have examined this form, including accompanying a knowledge and belief, it is true, correct, and complete. Your signature Date		ents, and to the D	est of my
Paid	arer's signature Date Check if self- employed	Prep	arer's SSN or PTI	N .
Use	Alters     Firm's name (or yours if self-employed), address, and ZIP code     EIN	(	)	



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**Annual Statement for Low-Income Housing Credit** 

OMB No. 1545-0988

Attachment Sequence No. 36

Department of the Treasu Internal Revenue Service	
B	

Form 8609-A

File with owner's federal income tax return.

Identifying number

2a	Compliance Information		
			Yes No
Α	Building identification number (BIN) ►	••••••	
В	This Form 8609-A is for (check the box) ► a newly constructed or existing building section 42(e) rehabilitation expenditures		
С	Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the horagency for the building in <b>A</b> ?	using (	credit
	If "No," see the instructions and stop here-do not go to Part II.		
D	Did the building in A qualify as a part of a qualified low-income housing project and meet the requ	ireme	nts of
-	section 42 as of the end of the tax year for which this form is being filed?		
	If "No," see the instructions and stop here-do not go to Part II.		
Е	Was there a decrease in the qualified basis of the building in A for the tax year for which this fo	rm is	being
	filed?		
	If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, sto	p here	e—do
	not go to Part II.		
Pa	rt II Computation of Credit		
1	Eligible basis of building		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	
5	Credit percentage	5	•
6	Multiply line 3 or line 4 by the percentage on line 5	.o 7	
7	Additions to qualified basis, if any	8	
8	Part-year adjustment for disposition or acquisition during the tax year	9	
9	Credit percentage. Enter one-third of the percentage on line 5	9 10	· · ·
0	Multiply line 7 or line 8 by the percentage on line 9	11	
1	Section 42(f)(3)(B) modification	12	
2	Add lines 10 and 11	13	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	14	
4	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	45	E72040
	the amount shown on Form 8609, Part I, line 1b	15	
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	l

# **General Instructions**

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

Note. Some of the line numbers on the December 1988, March 1991, and November 2003 revisions of Form 8609, Low-Income Housing Credit Allocation Certification, and December 2005 revision of Form 8609, Low-Income Housing Credit Allocation and Certification, differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

### What's New

Form 8609-A has replaced Schedule A (Form 8609), Annual Statement. For tax years beginning after 2004, you will make your first-time submission of Form 8609-A with your federal income tax return. Form 8609. In conjunction with the release of Form 8609-A, all first-time filers of the form must make a separate one-time submission of Form 8609 to the IRS. All building owners who were notified of their allocation of credit on a Form 8609 with a revision date of January 2000 or earlier will send a copy of their completed and signed Form 8609 to:

> Internal Revenue Service P.O. Box 331 Attn: LIHC Unit, DP 607 South Philadelphia Campus Bensalem, PA 19020

If you received your allocation of credit on a Form 8609 with a revision date after January 2000, see the December 2005 revision of Form 8609 for complete instructions on making your one-time submission.

# Purpose of Form

Form 8609-A is filed by a building owner to report compliance with the low-income housing provisions and calculate the low-income housing credit. Form 8609-A must be filed by the building owner for each year of the 15-year compliance period that begins after 2004. File one Form 8609-A for the allocation(s) for the acquisition of an existing building and a separate Form 8609-A for the allocation(s) for rehabilitation expenditures.

If the building owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete Form 8609 and Form 8609-A. The entity will attach Form 8609-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.

#### Form 8609-A (Rev. 1-2006)

#### **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.

### Sale of Building

Upon a change of ownership, the seller should give the new owner a copy of the documents containing the allocation of credit and the first-year certification. These documents allow the new owner to substantiate the credit. The allocation of credit and first-year certification is on Form 8609.

### **Specific Instructions**

### Part I—Compliance Information

Item A. Enter the building identification number (BIN) from Part I, item E of Form 8609.

Item B. You need to file one Form 8609-A for a newly constructed or existing building. You need to file a separate Form 8609-A for section 42(e) rehabilitation expenditures because such expenditures are treated as creating a new building.

Item C. In order to claim the credit, you must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building. This applies even if no allocation is required (as in the case of a building financed with tax-exempt bonds). Check "Yes" to certify that you have the required Form 8609 in your records.

**Caution.** Any building owner claiming a credit without receiving a completed Form 8609 that is signed and dated by an authorized official of the housing credit agency is subject to having the credit disallowed.

Item D. 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 E. 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 Part II.

### Part II—Computation of Credit

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 and 2005 revisions).

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).

For revisions of Form 8609 beginning in 1991, the agency shows the increased percentage of the eligible basis in Part I, line 3b. 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 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 by the amounts of any federal grants received after the first year of the credit period. The calculation for line 14 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 and 2005 revisions).

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 the fractional amount of low-income units to all residential rental units (the "unit fraction") or 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 (for example,  $s_{100}^{4} = .5000$ ). Low-income units are units occupied by qualifying tenants, while residential rental units, whether or not occupied.

Generally, a unit is not treated as a lowincome unit unless it is suitable for occupancy and is used other than on a transient basis. Section 42(i)(3) provides for certain exceptions (for example, units that provide transitional housing for the homeless may qualify as low-income units). See section 42(i)(3) for more details. Also see section 42(g)(2)(D) regarding the available unit rule and Regulations section 1.42-5(c)(1)(ix)regarding the vacant unit rule.

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  $([.5 + .5 + .5] \div 12 = .1250)$ .

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.

• The minimum set-aside requirement elected for the project on Form 8609, line 10c (Part II, line 5c, on the 1991 and earlier revisions), is not met.

• 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.

• 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 recaptured 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.

• 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).



#### Form 8609-A (Rev. 1-2006)

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(i)(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 (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 is 12 (for example, if line 3 is \$100,000 and the building was owned for 9 months, then line 4 would be \$75,000 (9/12  $\times$  \$100,000)). Enter the result on line 4.

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 (for example, 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(i)(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.

**Caution.** You may claim a credit for an addition to qualified basis only if the 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. 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, your 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 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 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 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 (for example 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 on line 1 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 because this is the first year of the credit period (line 1 already reflects the reduction) or no federal grant is received, enter zero on line 14. Otherwise, figure the reduction as follows.

**Step 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) by the eligible basis on line 1 of this Form 8609-A. Express the result as a decimal carried out to at least four places.

Note. If the eligible basis on line 1 of this Form 8609-A was increased by a percentage allowable under section 42(d)(5)(C) (and reflected in either 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 Step 1 by this percentage increase and divide this amount by the eligible basis on line 1 of this Form 8609-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.

Step 2. Multiply the decimal amount determined in Step 1 by the credit on line 13. Enter this result on line 14.

Line 16. To determine the amount to enter on line 16, see the information that follows in 1, 2, 3, and Special rules.

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 Part II 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 Form 8609-A as the sole owner of the building, enter the line 15 credit (after adjustment for any applicable special rule below) on line 16.

#### Form 8609-A (Rev. 1-2006)

Special rules. If a taxpaver 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 on page 4), 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 later) 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 3/12 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 33½ % 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. 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

Line 11 Worksheet (Keep for Your Records)

the credit percentage (line 5). The factor .8750 is 1.0000 minus .1250, the modified percentage figured for year one in the example.

Paperwork Reduction Act Notice. We ask for the information on these forms 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 Iaw. 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 burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is: Recordkeeping: 7 hr., 38 min., Learning about the law or the form: 1 hr., 47 min., Preparing and sending the form to the IRS: 1 hr., 59 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. You can write to the Internal Revenue Service at the address listed in the instructions for the tax return with which this form is filed.

5

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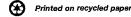
7

1	Enter the qualified basis of the building from line 3 of this tax year's Form 8609-A	1	
2	Multiply the amount on line 1 of the previous year's Form 8609-A* by the amount on line 2 of that Form 8609-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 Form 8609-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 Form 8609-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 Form 8609-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		

5 Increased qualified basis entitled to reduced credit. Multiply line 4 above by Form 8609-A, line 1

out to at least four places (for example, .2500 + .2500 + .2500 = .7500, divided by 12 = .0625.))

- 6 Increased qualified basis not entitled to reduced credit. Subtract line 5 above from line 3 above
  7 Line 11 modification. Multiply line 6 above by two-thirds of the amount on line 5 of Form 8609-A.
  Enter the result here and on line 11 of Form 8609-A
  - \* Form 8609 (Schedule A) for tax year beginning in 2004



#### Page 4

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.



Internal Revenue Service (99) Child's name shown on return

Department of the Treasury

8615

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). Parent's name (first, initial, and last). Caution: See Instructions before completing. B Parent's social security number S024 С Parent's filing status (check one): PMARS Head of household Qualifying widow(er) Married filing jointly Married filing separately Single Child's Net Investment Income Part I E72800 1 Enter the child's investment income (see instructions) 1 If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,600. 2 E72900 2 Otherwise, see instructions Subtract line 2 from line 1. If zero or less, stop; do not complete the rest of this form but do 3 E73000 3 Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, 4 4 Enter the smaller of line 3 or line 4. If zero, stop; do not complete the rest of this form but do E73100 5 attach it to the child's return . . . . . . . . . . . Tentative Tax Based on the Tax Rate of the Parent Part II Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, 6 E73200 6 line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, enter -0- . . . Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named 7 E73300 7 above. Do not include the amount from line 5 above E73400 8 8 Add lines 5, 6, and 7 (see instructions). Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions). 9 If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or E73500 9 Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum 10 tax; Form 1040EZ, line 10; Form 1040NR, line 41; 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 E73600 10 Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here DTAXP ► Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 11 E73700 11 13 and go to Part III E73800 12a E73900 12a Add lines 5 and 7 12b × b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) E74000 13 Multiply line 11 by line 12b . . . 13 Child's Tax-If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16. Part III E74100 14 14 Subtract line 5 from line 4. Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If the 15 Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or E74160 15 Schedule J (Form 1040) is used to figure the tax, check here . . . . . DTAXK > 16 E74200 Add lines 13 and 15 . . . . . . . . . . . . 16 Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the 17 Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or E74300 17 Schedule J (Form 1040) is used to figure the tax, check here . . . . . DTAXC > Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, 18 E74400 18 line 28; or Form 1040NR, line 41

For Paperwork Reduction Act Notice, see the instructions.

8801 Form

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

# Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts > See Instructions.

► Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073 20 5 I Attachment Sequence No. 74

Identifying number

Pa	rt I Net Minimum Tax on Exclusion Items			
1	Combine lines 1, 6, and 10 of your 2004 Form 6251. Estates and trusts, see instructions	1	E80000	+/-
2	Enter adjustments and preferences treated as exclusion items (see instructions).	2	E80100	+/-
2	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 2004, see instructions	4	E80200	
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2004; \$40,250 if single or head of household for 2004; or \$29,000 if married filing separately for 2004. Estates and trusts, enter \$22,500	5	E80300	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2004; \$112,500 if single or head of household for 2004; or \$75,000 if married filing separately for 2004. 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	L
8	Multiply line 7 by 25% (.25)	8	E80600	<b> </b>
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	• If for <b>2004</b> you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 46 here.	11	* PT3IND E80900	
	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result.		501000	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	E81000	<u> </u>
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13 14	E81100 E81200	_−
14	Enter the amount from your 2004 Form 6251, line 34, or 2004 Form 1041, Schedule I, line 55	14		├──
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	E81300	
Pa	rt II Minimum Tax Credit and Carryforward to 2006			

16	Enter the amount from your 2004 Form 6251, line 35, or 2004 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	2004 minimum tax credit carryforward. Enter the amount from your 2004 Form 8801, line 26	19	E81600	
20	Enter the total of your 2004 unallowed nonconventional source fuel credit and 2004 unallowed gualified 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 2005 regular income tax liability minus allowable credits (see instructions)	22	E81800	
23	Enter the amount from your 2005 Form 6251, line 33, or 2005 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 2005 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d	25	E82000	
26	Minimum tax credit carryforward to 2006. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	E82200	

For Paperwork Reduction Act Notice, see page 6.

Form	8801 (2005) Pag	ge <b>2</b>
Pa	rt III Tax Computation Using Maximum Capital Gains Rates	
	<b>Caution:</b> If you did not complete the 2004 Qualified Dividends and Capital Gain Tax Worksheet, the 2004 Schedule D Tax Worksheet, or Part V of the 2004 Schedule D (Form 1041), see the instructions before completing this part.	
27 28	Enter the amount from Form 8801, line 10	
	If you figured your 2004 tax using the 2004 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.	
29	Enter the amount from line 19 of your 2004 Schedule D (Form 1040), or line 14b, column (2), of the 2004 Schedule D (Form 1041) 29	
30	Add lines 28 and 29, and enter the smaller of that result or the amount         from line 10 of your 2004 Schedule D Tax Worksheet	
31 32	Bit Subtract line 31 from line 27         31         32	
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result	
34	Enter: • \$58,100 if married filing jointly or qualifying widow(er) for 2004, • \$29,050 if single or married filing separately for 2004, • \$38,900 if head of household for 2004, or • \$1,950 for an estate or trust	
35	Enter the amount from line 7 of your 2004 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2004 Schedule D Tax Worksheet, or the amount from line 23 of the 2004 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2004 Schedule D (Form 1041), enter -0	
36 37 38 39	Subtract line 35 from line 34. If zero or less, enter -0-       36         Enter the smaller of line 27 or line 28       37         Enter the smaller of line 36 or line 37       38         Multiply line 38 by 5% (.05)       39	
40 41	Subtract line 38 from line 37       . <t< td=""><td></td></t<>	
	If line 29 is zero or blank, skip lines 42 and 43 and go to line 44. Otherwise, go to line 42.	
42 43 44	Subtract line 37 from line 31       42         Multiply line 42 by 25% (.25)       43         Add lines 33, 39, 41, and 43       44         Killer 27 in 415 5000 m level (#97 500 m level (#97 5	
45	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result .	
46	Enter the smaller of line 44 or line 45 here and on line 11	

\* The 2004 Qualified Dividends and Capital Gain Tax Worksheet is on page 34 of the 2004 Instructions for Form 1040. The 2004 Schedule D Tax Worksheet is on page D-9 of the 2004 Instructions for Form 1041).

#### F8812 8812 **Additional Child Tax Credit** 1040 1040A 8812 Department of the Treasury Complete and attach to Form 1040 or Form 1040A. Internal Revenue Service (99) Your social security number Name(s) shown on return

÷ ÷ Part I **All Filers** Enter the amount from line 1 of your Child Tax Credit Worksheet on page 42 of the Form 1040 instructions 1 or page 39 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the E82925 1 worksheet on page 4 of the publication E82930 2 Enter the amount from Form 1040, line 52, or Form 1040A, line 33 2 E82935 3 Subtract line 2 from line 1. If zero, stop; you cannot take this credit 3 4a Earned income (see instructions on back). If your main home was in the Hurricane Katrina disaster area on August 25, 2005, and vou are electing to E82880 4a use your 2004 earned income, check here > . PYINC b Nontaxable combat pay (see instructions on 4b | E82882 Is the amount on line 4a more than \$11,000? 5 **No.** Leave line 5 blank and enter -0- on line 6. E82885 -5 Yes. Subtract \$11,000 from the amount on line 4a. Enter the result E82890 Multiply the amount on line 5 by 15% (.15) and enter the result 6 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. Certain Filers Who Have Three or More Qualifying Children Part II 7 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 E82900 7 worked for a railroad, see instructions on back . . . . . . . . . . 1040 filers: Enter the total of the amounts from Form 1040, lines 8 27 and 59, plus any uncollected social security and E82905 8 Medicare or tier 1 RRTA taxes included on line 63. 1040A filers: Enter -0-. E82910 9 Add lines 7 and 8 . . . . . . . . . 9 10 1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 67 1040A filers: Enter the total of the amount from Form 1040A, line E82915 10 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back). E82920 11 Subtract line 10 from line 9. If zero or less, enter -0-11 E82937 12 12 Enter the larger of line 6 or line 11 . . . Next, enter the smaller of line 3 or line 12 on line 13. **Additional Child Tax Credit** Part III E82940 13 This is your additional child tax credit 13 Enter this amount on Form 1040, line 68, or Form 1040A, line 42.

OMB No. 1545-0074

chment

Sequence No. 47

Form <b>8814</b> Department of the Treasury Internal Revenue Service	Parents' Election To Report Child's Interest and Dividends > See instructions. > Attach to parents' Form 1040 or Form 1040NR.		OMB No. 1545-0074
Name(s) shown on your return		Your s	social security number
if you file a separate tax retur	tax on your child's income, including qualified dividends and capitan for the child instead of making this election. This is because you his or her own return. For details, see <b>Tax benefits you may not t</b>	cannot tak	e certain tax benefits

A	Child's name (first, initial, and last)	s name (first, initial, and last)					B Child's social security number								
		FIRST FORM									S044	L I			
		•							-						
с	If more than one Form 8814 is	attached, check here .									•			. 🕨	

rt I Child's Interest and Dividends To Report on Your Return		
Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	<u>1a</u>	E83060
	-2	E83130
•	Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your

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, <b>do not</b> file this form. Your child <b>must</b> 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	

Tax on the First \$1,600 of Child's Interest and Dividends Part II

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?		E83200	
-	No. Enter \$80 here and see the Note below.	9	E03200	

Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below.

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 44, or Form 1040NR, line 41. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 41.

For Paperwork Reduction Act Notice, see page 3.

С

Cat. No. 10750J

Departn	8814       Parents' Election To Report         Child's Interest and Dividends         ▶ See instructions.         ▶ Attach to parents' Form 1040 or Form 1040NF			OMB No. 20 Attachmer Sequence	05	
_	(s) shown on your return		our	social security		
fvoi	tion. The federal income tax on your child's income, including qualified dividends u file a separate tax return for the child instead of making this election. This is be your child could take on his or her own return. For details, see <b>Tax benefits you r</b>	cause you canno	t tal	ke certain ta	ay be ax ben	les iefi
<b>A</b> .	Child's name (first, initial, and last) SECOND FORM		3 Ch SO	ild's social sec 45	urity nu	mb
c	If more than one Form 8814 is attached, check here	<u></u> .			▶ [	
Par		· ·				
<b>1</b> a	Enter your child's <b>taxable</b> interest. If this amount is different from the amounts sh child's Forms 1099-INT and 1099-OID, see the instructions	nown on the	la	E83460		
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a	80				
2	Enter your child's ordinary dividends, including any Alaska Permanent Fund divide child received any ordinary dividends as a nominee, see the instructions	ends. If your	2	E83530		
3	Enter your child's capital gain distributions. If your child received any capital gain as a nominee, see the instructions	distributions	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 total is \$8,000 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own retuthe income		4	E83560		
5	Base amount		5	1	,600	o
6	Subtract line 5 from line 4. See the instructions for where to report this amount.		6	E83580		
Par	rt II Tax on the First \$1,600 of Child's Interest and Dividends		_			
7	Amount not taxed	••••	7		800	(
8	Subtract line 7 from line 4. If the result is zero or less, enter -0	-	8	E83590	•	
<b>9</b> .	<ul> <li>Tax. Is the amount on line 8 less than \$800?</li> <li>No. Enter \$80 here and see the Note below.</li> <li>Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below</li> </ul>	v. }	9	E83600	•	
Note	No. Enter \$80 here and see the Note below.	e the amount fror	n lin	e 9 in the ta	ax you e 41.	

For Paperwork Reduction Act Notice, see page 3.

Form 8814 (2005)

Form	8814	Parents' Election To Report Child's Interest and Dividends		омв №. 1 20	<u>545-00</u> ]5	/4
Denarte	nent of the Treasury	See instructions.		Attachmen	t. Ar	
Internal	Revenue Service	Attach to parents' Form 1040 or Form 1040NR.	Your	Sequence social security		
Name(	s) shown on your ret	um				
if you that	i file a separate your child could	income tax on your child's income, including qualified dividends and capital ga tax return for the child instead of making this election. This is because you can take on his or her own return. For details, see <b>Tax benefits you may not take</b>	not ta on pa	ke certain ta	x ben	etit
A	Child's name (first, i	THIRD FORM		46		
c	If more than on	e Form 8814 is attached, check here .		<u> </u>	•	
Par	t I Child's I	nterest and Dividends To Report on Your Return				
1a <sub>.</sub>	Enter your child child's Forms 1	's <b>taxable</b> interest. If this amount is different from the amounts shown on the 099-INT and 1099-OID, see the instructions	<u>1a</u>	E83860		
b	Enter your chil amount on line	d's tax-exempt interest. Do not include this 1a				
2	Enter your child child received a	's ordinary dividends, including any Alaska Permanent Fund dividends. If your iny ordinary dividends as a nominee, see the instructions	2	E83930		
3	Enter your child as a nominee,	's capital gain distributions. If your child received any capital gain distributions see the instructions	3	E83985		-
4	total is \$8,000 c	, and 3. If the total is \$1,600 or less, skip lines 5 and 6 and go to line 7. If the or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report	_4	E83960		
5	Base amount	en e	5	1,6	600	0
6	Subtract line 5 below	from line 4. See the instructions for where to report this amount. Go to line 7	6	E83980		
Pa	rt II Tax on	the First \$1,600 of Child's Interest and Dividends				1
7	Amount not tax	(ed	7_	- 	800	0
8	Subtract line 7	from line 4. If the result is zero or less, enter -0	8	E83990		
9	Tax. is the arr	ount on line 8 less than \$800?	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 44, or Form 1040NR, line 41. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 41.

For Paperwork Reduction Act Notice, see page 3.

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Deventer Fleetien To Depart	
Parents' Election To Report	
Child's Interest and Dividends	

See instructions.

Attach to parents' Form 1040 or Form 1040NR.

Attachment Sequence No. 40 Your social security number

OMB No. 1545-0074

Name(s) shown on your return

8814

Department of the Treasury

Internal Revenue Service

Form

**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

 c
 If more than one Form 8814 is attached, check here
 F8814A
 F8814A

 Part I
 Child's Interest and Dividends To Report on Your Return
 Child's Interest and Dividends To Report on Your Return

	below	6	E84210	
6	Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7			
5	Base amount	5	1,600	00
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, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income	4		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3		
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		
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a			
<b>1</b> a	Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a		

7	Amount not taxed	7	800	00
•		1		
8	Subtract line 7 from line 4. If the result is zero or less, enter -0-	8		
Ŭ				
9	Tax. Is the amount on line 8 less than \$800?		E94000	
	No. Enter \$80 here and see the Note below.	9	E04220	
	Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below.			

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 44, or Form 1040NR, line 41. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 41.

For Paperwork Reduction Act Notice, see page 3.

Cat. No. 10750J

Form 8814 (2005)



Form 8814	Parents' Election To Report Child's Interest and Dividends		омв №. 1545-0074 20 <b>05</b>
Department of the Treasury Internal Revenue Service	<ul> <li>See instructions.</li> <li>Attach to parents' Form 1040 or Form 1040NR.</li> </ul>	•	Attachment Sequence No. 40
Name(s) shown on your return		Your s	ocial secunty number

A	Child's name (first, initial, and last) COMBINED FORMS	B Child's social security nur S044,S045,S046		umber
с	If more than one Form 8814 is attached, check here		· <b>&gt;</b>	
Pa	t Child's Interest and Dividends To Report on Your Return			1
	Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	<u>1a</u>	E84060	
	amount on line 1a			
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, <b>do not</b> file this form. Your child <b>must</b> 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?		•	E84200		
	No. Enter \$80 here and see the Note below.	. l	9	204200		
	Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below.			•		× .

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 44, or Form 1040NR, line 41. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 41.

For Paperwork Reduction Act Notice, see page 3.

Cat. No. 10750J



0	0	$\mathbf{n}$		
X	X	7	4	

# **Like-Kind Exchanges**

OMB No. 1545-1190 5

-	<b>8874</b>					
Form		(and section 1043 conflict-of-in	terest sales)		ZUU	J
	nent of the Treasury Revenue Service	Attach to your tax retu	<b>rn</b> .		Attachment Sequence No.	109
	s) shown on tax re	turn		Identify	ing number	
	lnform	ation on the Like-Kind Exchange		_		
Par						
	Note: If the pro	perty described on line 1 or line 2 is real or personal proper	ty located outside the Unite	ed States	, indicate the c	country
1 ·	Description of	like-kind property given up ►	,	• • • • • • • • • • • • •		
	·		•••••••		•••••	
		like-kind property received ►				
2 .	Description of	like-kina property received		•••••		
3	Date like-kind	property given up was originally acquired (month, day,	year)	3	/	
				4	· / · /	
ŀ	Date you actu	ally transferred your property to other party (month, day	, year)		/	
5	Data lika-kind	property you received was identified by written notice t	o another party (month.			
	dav. vear). Se		· · · · · · · · · ·	5	1 1	
						,
3	Date you actua	lly received the like-kind property from other party (month, d	ay, year). See instructions	6	/	
_		ange of the property given up or received made with a r	elated party either directly	, or indir	rectly	
7	(such as throu	gh an intermediary)? See instructions. If "Yes," complete	Part II. If "No," go to Part			
Par	t II Relat	ed Party Exchange Information				
8	Name of related	arty	Relationship to you	Related	g party's identifyin	ig numb
	Address (no stre	et, and apt., room, or suite no., city or town, state, and ZIP code)				
	Address (10., 500					
	<u></u>					
)	During this ta	x year (and before the date that is 2 years after the last t	ransfer of property that w	as part c	of the	
	exchange), di	d the related party directly or indirectly (such as through	an intermediary) sell or d	ispose o	of any	
	part of the like	e-kind property received from you in the exchange?	· · · · · · · · · · · ·	•••		
0	During this ta	x year (and before the date that is 2 years after the last t	ransfer of property that w	as part o	of the	
Ū	exchange), di	d you sell or dispose of any part of the like-kind property	you received?		🗌 Yes	
			· · · ·			
	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 t
		shange, stop here. If either line 9 or line 10 is "Yes," comple		us year's	tax return the	aeterr
	gain or (loss) f	rom line 24 <b>unless</b> one of the exceptions on line 11 applies	• •			
1.	If one of the	exceptions below applies to the disposition, check the a	applicable box:			
•						
a	The dispo	sition was after the death of either of the related parties	5.	-	•	
				the er-	hango	
b	The dispo	sition was an involuntary conversion, and the threat of	conversion occurred after	the exc	nange.	
			auchorse new the dispos	ition her	tov ovoldone	

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).

For Paperwork Reduction Act Notice, see page 5.

Cat. No. 12311A

Form 8824 (2005)



	8824 (2005)			Page 2
	8624 (2005) shown on tax return. Do not enter name and social security number if shown on other side.	Your	social security nu	<u>~</u>
	- Declined Coin or (Loss) Recognized Coin, and Resis of Like Kind Property	Page	ived	
a	t III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash of see Reporting of multi-asset exchanges in the instructions.			property
	Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Other	vise, go	to line 15.	
	Fair market value (FMV) of other property given up   12 E36390 +/-			
	Adjusted basis of other property given up		•	
	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the		E36400	
	gain or (loss) in the same manner as if the exchange had been a sale	14		+/-
	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	
	FMV of like-kind property you received	16	E36410	+/-
	Add lines 15 and 16	17	E36415	+/-
	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any	10	E36420	+/-
	exchange expenses not used on line 15 (see instructions)	18 19	E36425	+/-
	Realized gain or (loss). Subtract line 18 from line 17	20	E36430	
	Enter the smaller of line 15 or line 19, but not less than zero	21	E36435	+/-
	Subtract line 21 from line 20. If zero or less, enter -0 If more than zero, enter here and on Schedule		ţ.	
	D or Form 4797, unless the installment method applies (see instructions)	22	E36440	
	Recognized gain. Add lines 21 and 22	23	E36445	
	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	E36450 E36455	+/-
	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23.	000	F.56455	1 1
1	Interview of the second property received. Subtract line 10 inform the sum of lines 10 and 23.         Interview of the sum of the second property is the sum of lines 10 and 23.         Interview of the sum of the sum of the sum of the sum of lines 10 and 23.         Interview of the sum of the su	nterest i	vernment for re requirements.	
	Image: style="text-align: center;">Image: style="text-align: center;">Image: style="text-align: center;">Image: style="text-align: style="text-align: center;">Image: style="text-align: center;">Image: style="text-align: center;">Image: style="text-align: style="text-align: center;">Image: style="text-align: center;"/>Image: style="text-align: center;"/>Image: style="text-alig	eral Go	vernment for re requirements.	eporting
	Image: The section 1043 Conflict-of-Interest Sales         Note: This part is to be used only by officers or employees of the executive branch of the Feder nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-in can be used only if the cost of the replacement property is more than the basis of the divested p         Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.).	eral Go nterest i roperty	vernment for requirements.	eporting
3	Image: style="text-align: center;">Deferral of Gain From Section 1043 Conflict-of-Interest Sales         Note: This part is to be used only by officers or employees of the executive branch of the Feder nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-in can be used only if the cost of the replacement property is more than the basis of the divested p         Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.).         Description of divested property	eral Go nterest roperty	vernment for re requirements.	eporting
3	Image: The section of the section 1043 Conflict-of-Interest Sales         Note: This part is to be used only by officers or employees of the executive branch of the Feder nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-in can be used only if the cost of the replacement property is more than the basis of the divested p         Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.).         Description of divested property ▶	eral Go hterest roperty	vernment for re requirements.	eporting
3	Image: The section of the section for the sect	eral Go hterest roperty	vernment for re requirements.	eporting
	Image: style="text-align: center;">Deferral of Gain From Section 1043 Conflict-of-Interest Sales         Note: This part is to be used only by officers or employees of the executive branch of the Feder nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-in can be used only if the cost of the replacement property is more than the basis of the divested p         Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.).         Description of divested property ▶	eral Go nterest i ropertý	vernment for re requirements.	eporting
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	Image: Note: This part is to be used only by officers or employees of the executive branch of the Feder nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-in can be used only if the cost of the replacement property is more than the basis of the divested p         Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.).         Description of divested property         Description of replacement property         Description of replacement property         Description of replacement property         Description of replacement property	eral Go nterest i ropertý	vernment for re requirements.	eporting
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Basis of replacement property. Subtract line 37 from line 33 38

# **General Instructions**

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

### Purpose of Form

Use Parts I, II, and III of Form 8824 to report each exchange of business or investment property for property of a like kind. Certain members of the executive branch of the Federal Government use Part IV to elect to defer gain on conflict-of-interest sales.

Multiple exchanges. If you made more than one like-kind exchange, you may file only a summary Form 8824 and attach your own statement showing all the information requested on Form 8824 for each exchange. Include your name and identifying number at the top of each page of the statement. On the summary Form 8824, enter only your name and identifying number, "Summary" on line 1, the total recognized gain from all exchanges on line 23, and the total basis of all like-kind property received on line 25.

### When To File

If during the current tax year you transferred property to another party in a like-kind exchange, you must file Form 8824 with your tax return for that year. Also file Form 8824 for the 2 years following the year of a related party exchange (see the instructions for line 7 on page 4).

### Like-Kind Exchanges

Generally, if you exchange business or investment property solely for business or investment property of a like kind, no gain or loss is recognized under section 1031. If, as part of the exchange, you also receive other (not like-kind) property or money, gain is recognized to the extent of the other property and money received, but a loss is not recognized.

Section 1031 does not apply to exchanges of inventory, stocks, bonds, notes, other securities or evidence of indebtedness, or certain other assets. See section 1031(a)(2). In addition, section 1031 does not apply to certain exchanges involving tax-exempt use property subject to a lease. See section 470(e)(4).

Like-kind property. Properties are of like kind if they are of the same nature or character, even if they differ in grade or quality. Personal properties of a like class are like-kind properties. However, livestock of different sexes are not like-kind properties. Also, personal property used predominantly in the United States and personal property used predominantly outside the United States are not like-kind properties. See Pub. 544, Sales and Other Dispositions of Assets, for more details.

Real properties generally are of like kind, regardless of whether they are improved or unimproved. However, real property in the United States and real property outside the United States are not like-kind properties. Deferred exchanges. A deferred exchange occurs when the property received in the exchange is received after the transfer of the property given up. For a deferred exchange to qualify as like-kind, you must comply with the 45-day written notice and receipt requirements explained in the instructions for lines 5 and 6.

Multi-asset exchanges. A multi-asset exchange involves the transfer and receipt of more than one group of like-kind properties. For example, an exchange of land, vehicles, and cash for land and vehicles is a multi-asset exchange. An exchange of land, vehicles, and cash for land only is not a multi-asset exchange. The transfer or receipt of multiple properties within one like-kind group is also a multi-asset exchange. Special rules apply when figuring the amount of gain recognized and your basis in properties received in a multi-asset exchange. For details, see Regulations section 1.1031(j)-1.

**Reporting of multi-asset exchanges.** If you transferred and received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, do not complete lines 12 through 18 of Form 8824. Instead, attach your own statement showing how you figured the realized and recognized gain, and enter the correct amount on lines 19 through 25. Report any recognized gains on Schedule D; Form 4797, Sales of Business Property; or Form 6252, Installment Sale Income, whichever applies.

Exchanges using a qualified exchange accommodation arrangement (QEAA). If property is transferred to an exchange accommodation titleholder (EAT) and held in a QEAA, the EAT may be treated as the beneficial owner of the property, the property transferred from the EAT to you may be treated as property you received in an exchange, and the property you transferred to the EAT may be treated as property you gave up in an exchange. This may be true even if the property you are to receive is transferred to the EAT before you transfer the property you are giving up. However, the property transferred to you may not be treated as property received in an exchange if you previously owned it within 180 days of its transfer to the EAT. For details, see Rev. Proc. 2000-37 as modified by Rev. Proc. 2004-51. Rev. Proc. 2000-37 is on page 308 of Internal Revenue Bulletin 2000-40 at www.irs.gov/pub/irs-irbs/irb00-40.pdf. Rev. Proc. 2004-51 is on page 294 of Internal Revenue Bulletin 2004-33 at www.irs.gov/irb/2004-33\_IRB/ar13.html.

Property used as home. If the property given up was owned and used as your home during the 5-year period ending on the date of the exchange, you may be able to exclude part or all of any gain figured on Form 8824. For details on the exclusion (including how to figure the amount of the exclusion), see Pub. 523, Selling Your Home. Fill out Form 8824 according to its instructions; with these exceptions: 1. Subtract line 18 from line 17. Subtract the amount of the exclusion from the result. Enter that result on line 19. On the dotted line next to line 19, enter "Section 121 exclusion" and the amount of the exclusion.

2. On line 20, enter the smaller of:

- a. Line 15 minus the exclusion, or b. Line 19.
- Do not enter less than zero.

3. Subtract line 15 from the sum of lines 18 and 23. Add the amount of your exclusion to the result. Enter that sum on line 25.

Property used partly as home. If the property given up was used partly as a home, you will need to use two separate Forms 8824 as worksheets-one for the part of the property used as a home and one for the part used for business or investment. Fill out only lines 15 through 25 of each worksheet Form 8824. On the worksheet Form 8824 for the part of the property used as a home, follow steps (1) through (3) above, except that instead of following step (2), enter the amount from line 19 on line 20. On the worksheet Form 8824 for the part of the property used for business or investment, follow steps (1) through (3) above only if you can exclude at least part of any gain from the exchange of that part of the property; otherwise, complete the form according to its instructions. Enter the combined amounts from lines 15 through 25 of both worksheet Forms 8824 on the Form 8824 you file. Do not file either worksheet Form 8824.

*More information.* For details, see Rev. Proc. 2005-14 on page 528 of Internal Revenue Bulletin 2005-7 at *www.irs.gov/irb/2005-07\_IRB/ar10.html.* 

Additional information. For more information on like-kind exchanges, see section 1031 and its regulations and Pub. 544.

# Specific Instructions

Lines 1 and 2. For real property, enter the address and type of property. For personal property, enter a short description. For property located outside the United States, include the country.

Line 5. Enter on line 5 the date of the written notice that identifies the like-kind property you received in a deferred exchange. To comply with the 45-day written notice requirement, the following conditions must be met.

1. The like-kind property you receive in a deferred exchange must be designated in writing as replacement property either in a document you signed or in a written agreement signed by all parties to the exchange.

2. The document or agreement must describe the replacement property in a clear and recognizable manner. Real property should be described using a legal description, street address, or distinguishable name (for example, "Mayfair Apartment Building").

#### Form 8824 (2005)

No later than 45 days after the date you transferred the property you gave up:

a. You must send, fax, or hand deliver the document you signed to the person required to transfer the replacement property to you (including a disqualified person) or to another person involved in the exchange (other than a disqualified person), or

b. All parties to the exchange must sign the written agreement designating the replacement property.

Generally, a disqualified person is either your agent at the time of the transaction or a person related to you. For more details, see Regulations section 1.1031(k)-1(k).

Note. If you received the replacement property before the end of the 45-day period, you automatically are treated as having met the 45-day written notice requirement. In this case, enter on line 5 the date you received the replacement property.

Line 6. Enter on line 6 the date you received the like-kind property from the other party.

The property must be received by the earlier of the following dates.

• The 180th day after the date you transferred the property given up in the exchange.

• The due date (including extensions) of your tax return for the year in which you transferred the property given up.

Line 7. Special rules apply to like-kind exchanges made with related parties, either directly or indirectly. A related party includes your spouse, child, grandchild, parent, grandparent, brother, sister, or a related corporation, S corporation, partnership, trust, or estate. See section 1031(f).

An exchange made **indirectly** with a related party includes:

• An exchange made with a related party through an intermediary (such as a qualified intermediary or an exchange accommodation titleholder, as defined in Pub. 544), or

 An exchange made by a disregarded entity (such as a single member limited liability company) if you or a related party owned that entity.

If the related party (either directly or indirectly) or you dispose of the property received in an exchange before the date that is 2 years after the last transfer of property from the exchange, the deferred gain or (loss) from line 24 must be reported on your return for the year of disposition (unless an exception on line 11 applies).

If you are filing this form for 1 of the 2 years following the year of the exchange, complete Parts I and II. If both lines 9 and 10 are "No," **stop.** 

If either line 9 or line 10 is "Yes," and an exception on line 11 applies, check the applicable box on line 11, attach any required explanation, and **stop.** If no line 11 exceptions apply, complete Part III.

Report the deferred gain or (loss) from line 24 on this year's tax return as if the exchange had been a sale.

An exchange structured to avoid the related party rules is not a like-kind exchange. Do not report it on Form 8824. Instead, you should report the disposition of the property given up as if the exchange had been a sale. See section 1031(f)(4). Such an exchange includes the transfer of property you gave up to a qualifed intermediary in exchange for property you received that was formerly owned by a related party if the related party received cash or other (not like-kind) property for the property you received, and you used the qualified intermediary to avoid the application of the related party rules. See Rev. Rul. 2002-83 for more details. You can find Rev. Rul. 2002-83 on page 927 of Internal Revenue Bulletin 2002-49 at www.irs.gov/pub/irs-irbs/irb02-49.pdf.

Line 11c. If you believe that you can establish to the satisfaction of the IRS that tax avoidance was not a principal purpose of both the exchange and the disposition, attach an explanation. Generally, tax avoidance will not be seen as a principal purpose in the case of:

• A disposition of property in a nonrecognition transaction,

• An exchange in which the related parties derive no tax advantage from the shifting of basis between the exchanged properties, or

• An exchange of undivided interests in different properties that results in each related party holding either the entire interest in a single property or a larger undivided interest in any of the properties.

Lines 12, 13, and 14. If you gave up other property in addition to the like-kind property, enter the fair market value (FMV) and the adjusted basis of the other property on lines 12 and 13, respectively. The gain or (loss) from this property is figured on line 14 and must be reported on your return. Report gain or (loss) as if the exchange were a sale.

Line 15. Include on line 15 the sum of:

Any cash paid to you by the other party,
The FMV of other (not like-kind) property you received, if any, and

• Net liabilities assumed by the other party—the excess, if any, of liabilities (including mortgages) assumed by the other party over the total of (a) any liabilities you assumed, (b) cash you paid to the other party, and (c) the FMV of the other (not like-kind) property you gave up.

Reduce the sum of the above amounts (but not below zero) by any exchange expenses you incurred. See the example on this page.

The following rules apply in determining the amount of liability treated as assumed. • A recourse liability (or portion thereof) is treated as assumed by the party receiving the property if that party has agreed to and is expected to satisfy the liability (or portion thereof). It does not matter whether the party transferring the property has been relieved of the liability. • A nonrecourse liability generally is treated as assumed by the party receiving the property subject to the liability. However, if an owner of other assets subject to the same liability agrees with the party receiving the property to, and is expected to, satisfy part or all of the liability, the amount treated as assumed is reduced by the smaller of (a) the amount of the liability that the owner of the other assets has agreed to and is expected to satisfy or (b) the FMV of those other assets.

Line 18. Include on line 18 the sum of:

• The adjusted basis of the like-kind property you gave up,

• Exchange expenses, if any (except for expenses used to reduce the amount reported on line 15), and

• Net amount paid to the other party—the excess, if any, of the total of (a) any liabilities you assumed, (b) cash you paid to the other party, and (c) the FMV of the other (not like-kind) property you gave up over any liabilities assumed by the other party.

See Regulations section 1.1031(d)-2 and the following example for figuring amounts to enter on lines 15 and 18.

**Example.** A owns an apartment house with an FMV of \$220,000, an adjusted basis of \$100,000, and subject to a mortgage of \$80,000. B owns an apartment house with an FMV of \$250,000, an adjusted basis of \$175,000, and subject to a mortgage of \$150,000.

A transfers his apartment house to B and receives in exchange B's apartment house plus \$40,000 cash. A assumes the mortgage on the apartment house received from B, and B assumes the mortgage on the apartment house received from A.

A enters on line 15 only the \$40,000 cash received from B. The \$80,000 of liabilities assumed by B is not included because it does not exceed the \$150,000 of liabilities A assumed. A enters \$170,000 on line 18—the \$100,000 adjusted basis, plus the \$70,000 excess of the liabilities A assumed over the liabilities assumed by B (\$150,000 - \$80,000).

B enters \$30,000 on line 15—the excess of the \$150,000 of liabilities assumed by A over the total (\$120,000) of the \$80,000 of liabilities B assumed and the \$40,000 cash B paid. B enters on line 18 only the adjusted basis of \$175,000 because the total of the \$80,000 of liabilities B assumed and the \$40,000 cash B paid does not exceed the \$150,000 of liabilities assumed by A.

Line 21. If you disposed of section 1245, 1250, 1252, 1254, or 1255 property (see the instructions for Part III of Form 4797), you may be required to recapture as ordinary income part or all of the realized gain (line 19). Figure the amount to enter on line 21 as follows:

Section 1245 property. Enter the smaller of:

1. The total adjustments for deductions (whether for the same or other property) allowed or allowable to you or any other





#### Form 8824 (2005)

person for depreciation or amortization (up to the amount of gain shown on line 19), or

2. The gain shown on line 20, if any, plus the FMV of non-section 1245 like-kind property received.

Section 1250 property. Enter the smaller of:

1. The gain you would have had to report as ordinary income because of additional depreciation if you had sold the property (see the Form 4797 instructions for line 26), or

2. The larger of:

a. The gain shown on line 20, if any, or

b. The excess, if any, of the gain in item (1) above over the FMV of the section 1250 property received.

Section 1252, 1254, and 1255 property. The rules for these types of property are similar to those for section 1245 property. See Regulations section 1.1252-2(d) and Temporary Regulations section

16A 1255-2(c) for details. If the installment method applies to this exchange:

1. See section 453(f)(6) to determine the installment sale income taxable for this year and report it on Form 6252.

2. Enter on Form 6252, line 25 or 36, the section 1252, 1254, or 1255 recapture amount you figured on Form 8824, line 21. Do not enter more than the amount shown on Form 6252, line 24 or 35.

3. Also enter this amount on Form 4797, line 15.

4. If all the ordinary income is not recaptured this year, report in future years on Form 6252 the ordinary income up to the taxable installment sale income, until it is all reported.

Line 22. Report a gain from the exchange of property used in a trade or business (and other noncapital assets) on Form 4797, line 5 or line 16. Report a gain from the exchange of capital assets according to the Schedule D instructions for your return. Be sure to use the date of the exchange as the date for reporting the gain. If the installment method applies to this exchange, see section 453(f)(6) to determine the installment sale income taxable for this year and report it on Form 6252.

Line 24. If line 19 is a loss, enter it on line 24. Otherwise, subtract the amount on line 23 from the amount on line 19 and enter the result. For exchanges with related parties, see the instructions for line 7 on page 4. Line 25. The amount on line 25 is your basis in the like-kind property you received in the exchange. Your basis in other property received in the exchange, if any, is its FMV.

## Section 1043 Conflict-of-Interest Sales (Part IV)

If you sell property at a gain according to a certificate of divestiture issued by the Office of Government Ethics (OGE) and purchase replacement property (permitted property), you may elect to defer part or all of the realized gain. You must recognize gain on the sale only to the extent that the amount realized on the sale is more than the cost of replacement property purchased within 60 days after the sale. (You also must recognize any ordinary income recapture.) Permitted property is any obligation of the United States or any diversified investment fund approved by the OGE.

If the property you sold was stock you acquired by exercisinga statutory stock option, you may be treated as meeting the holding periods that apply to such stock, regardless of how long you actually held the stock. This may benefit you if you do not defer your entire gain, because it may allow you to treat the gain as a capital gain instead of ordinary income. For details, see section 421(d) or Pub. 525.

Complete Part IV of Form 8824 only if the cost of the replacement property is more than the basis of the divested property and you elect to defer the gain. Otherwise, report the sale on Schedule D or Form 4797, whichever applies.

Your basis in the replacement property is reduced by the amount of the deferred gain. If you made more than one purchase of replacement property, reduce your basis in the replacement property in the order you acquired it.

Line 30. Enter the amount you received from the sale of the divested property, minus any selling expenses.

Line 35. Follow these steps to determine the amount to enter.

1. Use Part III of Form 4797 as a worksheet to figure ordinary income under the recapture rules.

2. Enter on Form 8824, line 35, the amount from Form 4797, line 31. Do not attach the Form 4797 used as a worksheet to your return.

3. Report the amount from line 35 on Form 4797, line 10, column (g). In column (a), write "From Form 8824, line 35." Do not complete columns (b) through (f).

Line 36. If you sold a capital asset, enter any capital gain from line 36 on Schedule D. If you sold property used in a trade or business (or any other asset for which the gain is treated as ordinary income), report the gain on Form 4797, line 2 or line 10, column (g). In column (a), write "From Form 8824, line 36." Do not complete columns (b) through (f).

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 regulred by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping	•.		1 h	ır.,	38	min.
Learning about the law or the form					27	min.
Preparing the form	•	٠.			59	min.
Copying, assemblin sending the form to					33	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 the tax return with which this form is filed.



	0000	Expenses for E	Business Us	se of Y	our Home	, · L	OMB No. 1545-00	74
Form	8829	► File only with Schedule C		a separate	Form 8829 for each		2005	
Depart	ment of the Treasury I Revenue Service (99)	=	ee separate instru			1	Attachment Sequence No. 6	6
_	(s) of proprietor(s)	FIRS				Your	social security nur	
Par	t Part of	Your Home Used for Busine					· · ·	
1		arly and exclusively for business, re	equiarly for davcar	e. or for st	orage of inventory			
•		ples (see instructions)				1		
2	Total area of ho					2		
3		line 2. Enter the result as a perce				3		%
•		facilities not used exclusively fo						
		kip lines 4–6 and enter the amou						
4	•	sed for daycare during year by ho		_4	hr			
5		e for use during the year (365 days $ imes$ 24 h		s) <u>5</u>	8,760 h r	·		
6	Divide line 4 by	line 5. Enter the result as a decim	nal amount , .	6	•			
7	Business percer	ntage. For daycare facilities not us	sed exclusively for	r business	, multiply line 6 by			~ ~ ~
		result as a percentage). All others	s, enter the amou	nt from lin	ie 3 ►	7		%
Pa		Your Allowable Deduction						<u> </u>
8	Enter the amount	from Schedule C, line 29, plus any r	net gain or (loss) de	erived from	the business use of			
		hown on Schedule D or Form 4797. If for columns (a) and (b) before	(a) Direct e		(b) Indirect expenses	8		──
	completing lines	9–20.	9	spenses	(b) maneet expenses			
. 9		(see instructions)						
10		tgage interest (see instructions)	10					
11		es (see instructions)	12					
12		, and 11		13				1
13	• •	, column (b) by line 7				14		
14	•	lumn (a) and line 13				15		+
15		rom line 8. If zero or less, enter -0-	16	Constant and a state of the second				<u> </u>
16		ge interest (see instructions)	17					
17		aintenance	18					
18 19	•		19					
20		s (see instructions)	20					
20	•	rough 20	21					
22		, column (b) by line 7		22				
23		perating expenses from 2004 Form		23				
24	Add line 21 in c	column (a), line 22, and line 23				24		
25	Allowable opera	ating expenses. Enter the smaller	of line 15 or line	24	·	25		<u> </u>
26		s casualty losses and depreciation				26		1
27	Excess casualty	y losses (see instructions).		. 27				
28		your home from Part III below .			E91445			
29	•	s casualty losses and depreciation from 2			•			
30	Add lines 27 th							+
. 31		ss casualty losses and depreciation						
32	Add lines 14, 2	5, and 31			694 Section D		E91447	+
33		ortion, if any, from lines 14 and 3					7	+
34	Allowable expe	nses for business use of your ho e C, line 30. If your home was used	for more than one	e business	see instructions		4	
Pa		ciation of Your Home			<u>,                                     </u>		1	
35	Enter the small	ler of your home's adjusted basis	or its fair market	value (see	e instructions)	35	· .	
36	Value of land in	cluded on line 35				36		
37		ig. Subtract line 36 from line 35.						_
38	Business basis	of building. Multiply line 37 by lin	e7			38	-	
-39		ercentage (see instructions)						<u>%</u>
40		wable (see instructions). Multiply lin		nter nere a	and on line 28 above	40	1	
		over of Unallowed Expenses				41		
′ 41		enses. Subtract line 25 from line 2 losses and depreciation. Subtract				41	E91449	+
42	EAUCESS CASUAILY	iosses and depreciation. Subtract		o, ii iooo u	2010, 01101 0-	146		

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

Cat. No. 13232M

Form	<ul> <li>Expenses for Business Use of Your Home</li> <li>► File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.</li> </ul>		OMB No. 1545-00 2005 Attachment	74
Depart Interna	nent of the Treasury Revenue Service (99) See separate instructions.		Seguence No. 6	6
	s) of proprietor(s)	Your	social security nur	nber
	SECOND FORM		: :	
Par	Part of Your Home Used for Business			
<b>1</b>	Area used regularly and exclusively for business, regularly for daycare, 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		70
	• For daycare 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 daycare during year by hours used per day4n rTotal hours available for use during the year (365 days × 24 hours) (see instructions)58,760 h r			
5	Divide line 4 by line 5. Enter the result as a decimal amount			
6 7	Business percentage. For daycare 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		%
Pa			· ·	
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	8		•
	See instructions for columns (a) and (b) before (a) Direct expenses (b) Indirect expenses completing lines 9-20.			
9	Casualty losses (see instructions)			
10	Deductible mortgage interest (see instructions)	_		
11	Real estate taxes (see instructions)			
12	Add lines 9, 10, and 11			
13	Multiply line 12, column (b) by line 7	14		
14	Add line 12, column (a) and line 13.	15		
15	Subtract line 14 from line 8. If zero or less, enter -0-			+
16				
17				
18 19	Repairs and maintenance         18         18           Utilities         19         19			
20	Other expenses (see instructions)			
21	Add lines 16 through 20			
22	Multiply line 21, column (b) by line 7         22			
23	Carryover of operating expenses from 2004 Form 8829, line 41			
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)	_		
28	Depreciation of your home from Part III below			
29	Carryover of excess casualty losses and depreciation from 2004 Form 8829, line 42 29	30		
30	Add lines 27 through 29			+
31	Allowable excess casualty losses and depreciation. Enter the smaller of line 26 or line 30	00		
32 33	Add lines 14, 25, and 31	33	E92447	
34	Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here			
57	and on Schedule C, line 30. If your home was used for more than one business, see instructions	34		
Pa	t 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			
37	Basis of building. Subtract line 36 from line 35	37	ļ	
38	Business basis of building. Multiply line 37 by line 7	38	•	
39	Depreciation percentage (see instructions)			<u>%</u>
40	Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above	40	<u> </u>	
	rt IV Carryover of Unallowed Expenses to 2006	41	1	
41	Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0	41	E92449	
42	Excess casually losses and depreciation. Subtract line 31 from line 30. If less than zero, effet -0-	42	1 22443	

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

Cat. No. 13232M

Form	8829	► File only with Schedule C	Business Use ( (Form 1040). Use a sep sed for business during	arate Form			2005	
Depar	tment of the Treasury al Revenue Service (99)	► \$	See separate instruction	ns.			Sequence No. 6	6
Name	e(s) of proprietor(s)	THIF				Your	social security nur	nber
Pa	rt I Part of `	Your Home Used for Busine	<u> </u>		•			
				for storage	a of inventory		· · · · · · · · · · · · · · · · · · ·	
1	or product samp	rly and exclusively for business, re les (see instructions)			····	1		
2	Total area of hon					3		%
3	•	ine 2. Enter the result as a perce	-				·	
		acilities not used exclusively fo			s 4-0.			
	•	p lines 4-6 and enter the amound for device during the here by here	1	4	hr			
4 5	Total hours available	ed for daycare during year by ho for use during the year (365 days $\times$ 24 f	ours used per day	5	8,760 h r			
6		ine 5. Enter the result as a decir		6				
7		tage. For daycare facilities not us		siness, mul	tiply line 6 by			
	line 3 (enter the	result as a percentage). All other	s, enter the amount fro	om line 3.	<u></u> <b>.</b>	7		%
Pa	rt II Figure	Your Allowable Deduction						
-8	Enter the amount	from Schedule C, line 29, plus any	net gain or (loss) derived	d from the b	usiness use of			
-	your home and sh	own on Schedule D or Form 4797. I	f more than one place of	f business, s	see instructions	8		
	See instructions completing lines	for columns (a) and (b) before	(a) Direct expense	ses (b)	Indirect expenses			
9		(see instructions)	9					
10	Deductible morte	gage interest (see instructions)	10					
11	Real estate taxe	s (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, colu	umn (a) and line 13				14		
15	Subtract line 14 fro	om line 8. If zero or less, enter -0-				15		-
16	Excess mortgag	e interest (see instructions)	16					
17	Insurance		17	<b> </b>		-		1
18	Repairs and mai	ntenance	18					
19			19.					
20		(see instructions)	20					
21	Add lines 16 thro	-	21	00				
22		column (b) by line 7		22 23			-	
23		erating expenses from 2004 Forn		<u> </u>	l	24		
24		olumn (a), line 22, and line 23			• • • •	24		+
25		ting expenses. Enter the smaller				26		-
26		casualty losses and depreciation		27	· · · · ·			+
27		losses (see instructions)			E93445			
28 29		casualty losses and depreciation from 2		29				
29 30	Add lines 27 thr				I	30		
31		s casualty losses and depreciation			or line 30	31		1.
32	Add lines 14, 25	•				32		
33		prtion, if any, from lines 14 and 3				33	E93447	
34	• •	ses for business use of your ho	-					
• ·	and on Schedule	C, line 30. If your home was used	for more than one bus	iness, see	instructions 🕨	34		
Pa	rt III Deprec	iation of Your Home		e				
35		er of your home's adjusted basis	or its fair market valu	e (see inst	ructions)	35		
36				-		36		
37	Basis of building	. Subtract line 36 from line 35				37		
.38		of building. Multiply line 37 by lin						
39	Depreciation per	centage (see instructions)				39		%
40		wable (see instructions). Multiply lin		here and or	n line 28 above	40		
Pa	art IV Carryov	ver of Unallowed Expenses	to 2006					-
41		ses. Subtract line 25 from line 2			·	41		
42	Evenes casualty I	osses and depreciation. Subtract	une 31 trom line 30. If l	ess than 76	ero, enter -0-	42	E93449	

	Expenses for Business Use of Your Home	ŀ	OMB No. 1545-00	074
For	File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.		2005	<b>)</b>
Dep Inte	artment of the Treasury mail Revenue Service (99)	-	Attachment Sequence No.	66
	ne(s) of proprietor(s)	Your	social security nu	mber
			; ;	
P	art I Part of Your Home Used for Business			
1				
	or product samples (see instructions)	1 2	· · ·	
2		2		%
3		3		70
	• For daycare 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 5	Multiply days used for daycare during year by hours used per day			
. 5				
7	Business percentage. For daycare 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		%
Ρ	art II Figure Your Allowable Deduction	825-A66-44		
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 (a) Direct expenses (b) indirect expenses	10.55 0.00 0.00		-
	completing lines 9–20.		i .	
9				
10		-		
11			· ·	
12 13				
14		14	•	
بر 15		15		
16				
7 17				
18	Repairs and maintenance			
19				
20		_		
21		-		
22				
23 24		24		
24		25		
26		26		
27	Excess casualty losses (see instructions)			
28	B Depreciation of your home from Part III below	_		
29	Carryover of excess casualty losses and depreciation from 2004 Form 8829, line 42 29			
30		30		_
.31				
32		. <u>32</u> . 33	E90447	
33		2412 (25) (25)		
34	and on Schedule C, line 30. If your home was used for more than one business, see instructions			
E	art III Depreciation of Your Home			
35		35	•	
36		00	-	
37				
38	Business basis of building. Multiply line 37 by line 7	. 38	<u> </u>	
39				%
40		≥ _ 40_		
	Part IV Carryover of Unallowed Expenses to 2006	. 41	<u>T</u> .	
41		. 41	E90449	-
. 44	- Excess visually losses and depresiation. Subtract line of morn line out in less than 2010, Effet -0-	1 72	1	

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Cat. No. 13232M

Form 8829 (2005)

		•	
Oualified	Adoption	Expenses	

Attach to Form 1040 or 1040A.

► See separate instructions.

Sequence No. 38 Your social security number

Attachment

OMB No. 1545-0074

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

Form QAEMF1

8839

F8839

Before you be	gin: See Definition	ns on page 1 of	the instructions.

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.

				Check	if child was-	• .	
л	(a Child's First		<b>(b)</b> Child's year of birth	(c) born before 1988 and was disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number
Child 1	QAENMCT1		QAEDOB1	DSABC1	SPNDC1	FORNO	S047
Child	QAENMCT2	•	QAEDOB2	DSABC2	SPNDC2	FORNC	<sup>2</sup> S048

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 (for holders of qualified mortgage credit certificates issued by state or local governmental units or agencies), complete Form 8396, Mortgage Interest Credit.

			Child 1		Child 2				
2	Maximum credit per child	2	\$10,630	00	\$10,630	00			· ·
3	Did you file Form 8839 for a prior year		• ,						
	for the same child?								1
	□ No. Enter -0 ]			· · ·					1
	Yes. See page 4 of the instructions	3_					-		
	for the amount to enter.								
4	Subtract line 3 from line 2	4							
5	Qualified adoption expenses (see page 4	_			=====				
	of the instructions)	5	E86100		E86110		-		
	Caution: Your qualified adoption expenses		•						
	may not be equal to the adoption expenses		· · · ·						
	you paid in 2005.	_							
6	Enter the smaller of line 4 or line 5	6						1	
7.	Add the amounts on line 6. If zero, skip lines		•		on line 12	. 7	E86115		<u> </u>
8	Modified adjusted gross income (see page 4 of	the i	nstructions)	8				•	
9	Is line 8 more than \$159,450?							•	
	No. Skip lines 9 and 10, and enter -0- of								
	Subtract \$159,450 from line 8			-9.					
10	Divide line 9 by \$40,000. Enter the result as						×		
	not enter more than "1.000"					1 4 4	<u> </u>	•	<u> </u>
11	Multiply line 7 by line 10					·	E86119		<u> </u>
12	Subtract line 11 from line 7			• •					├──
13	Credit carryforward from prior years (line 2		-				E86120		
	page 4 of the 2004 Form 8839 instructions	•				. 13	E86125		<u>.</u>
14	Add lines 12 and 13					. 14	200120		
15	Enter the amount from Form 1040, line 46, or F			10					
16	<b>1040 filers:</b> Enter the total of the amounts to 1040 filers:								
	1040, lines 47 through 52, plus	-		16					
	interest credit from Form 8396,		1						
	<b>1040A filers:</b> Enter the total of the amounts 1040A, lines 29 through 33.	s tron	n Form						
17	Subtract line 16 from line 15			••		17	<u> </u>		<u> </u>
18	Adoption credit. Enter the smaller of line 1								· ·
	Form 1040A, line 34. If line 17 is smaller th						E86160		
	(see page 4 of the instructions)		f the instructions			. 18	1		(2005)



## Form 8839 (2005)

TIP

# Part III Employer-Provided Adoption Benefits

			Child 1		Child 2			
9	Maximum exclusion per child	19	\$10,630	00	\$10,630	00	•	
י ס	Did you receive employer-provided adoption benefits for a prior year for the same child?							
	Yes. See page 4 of the instructions for the amount to enter.	20		-				
1	Subtract line 20 from line 19	21			· .			· . 1
2	Employer-provided adoption benefits you received in 2005. This amount should be shown in box 12 of your 2005 Form(s) W-2 with code T.	22			• • • • • • • • • • • • • • • • • • •			
0	Add the amounte on line 22					23	E86130	
3	Add the amounts on line 22	• •	••••	•••	••••			· .
4	Enter the <b>smaller</b> of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2005, enter the amount from line 21	24						
5	Add the amounts on line 24. If zero, skip lin -0- on line 30, and go to line 31	es 26 t	hrough 29, enter	25				
6	Modified adjusted gross income (from the worksheet on page 6 of the instructions) 26							
7	Is line 26 more than \$159,450? ☐ No. Skip lines 27 and 28, and enter -0- on line 29. ☐ Yes. Subtract \$159,450 from line 26. 27	-						
3	Divide line 27 by \$40,000. Enter the result to at least three places). Do not enter more			28	×			
9	Multiply line 25 by line 28	•	· · · · · [	29				
0	Excluded benefits. Subtract line 29 from	line 2	5		2 • • • • • •	30	E86140	
I	Taxable benefits. Is line 30 more than lin	e 23?			· · · ·			
•	No. Subtract line 30 from line 23. Also line 7 of Form 1040 or 1040A. O							
	Yes. Subtract line 23 from line 30. Ent the total you would enter on line Form 8839, line 31, and enter the the line next to line 7, enter "SN	er the 7 of Fo result	result as a negativ orm 1040 or 1040A	e nur v by t	nber. Reduce . he amount on .	• • • 31	E86150 +/-	

You may be able to claim the adoption credit in Part II on the front of this form if either of the following applies.

• The total adoption expenses you paid in 2005 were not fully reimbursed by your employer and the adoption became final in 2005 or earlier.

• You adopted a child with special needs and the adoption became final in 2005.

		F8844			
Form	8844	Empowerment Zone and Renewal Community Employment Credit		омв №. 1545-14 20 <b>05</b>	144
	ment of the Treasury	Attach to your tax return.		Attachment Sequence No.	99
	(s) shown on return		Identifying		
					<u> </u>
Par	t Current	/ear Credit	1000000000000		
1	Enter the total of	ualified wages paid or incurred during calendar year 2005 only (see instructions)		-75004	
a			<u>1a</u>		
b		ONE No. 158:         ONE NO. 158:         Community Employment Credit         Million Community Employment Credit         Identifying number         Identifying number      <	E75002		
· 2				l	
3	Form 8844		Identifying number         Identifying number <th< td=""><td>1</td></th<>	1	
	credits from				
	pass-through				
	entities:		. 3		<u> </u>
		d Patron			
4			· – –		<u> </u>
5	Empowerment z	one and renewal community employment credit included on line 4 from passive	;   _		
	activities (see in	structions)			
6	Subtract line 5 f	om line 4	· – –		
7					<del> </del>
8					
9	Carryback of emp	powerment zone and renewal community employment credit from 2006 (see instructions)		• .	+
10	Current year o	redit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and	10	E75000	
Da					1
ra					
11	-				
•					
•			11		
•					
40					
12					
			12	E75015	
13			13		
b					
c					
15	Net income tax.	Subtract line 14f from line 13. If zero, skip lines 16 through 22 and enter -0- on line 23	15	E75040	
16		Subtract line 14f from line 11. If zero or less, enter -0-			
17	Tentative minim	um tax (see instructions)			
18	Enter 25% (.25) o			CL8844	
19		by 75% (.75)			
20		B844 In et har Treatory werds Broken       Empowerment Zone and Renewal Community Employment Credit       OMB No. 1545- 2010-01         In et har Treatory werds Broken       > Attach to your tax return.       Image: Community Employment Credit         In et har Treatory werds Broken       > Attach to your tax return.       Image: Community Broken         Internet Year Credit       Image: Community Broken       Image: Community Broken       Image: Community Broken         Internet Year Credit       Image: Community Broken       Schedule K-1 (Form 1205), box 13, code F, G, or M       Image: Community Broken       Image: Community Broken         Intities:       Bareholder       Schedule K-1 (Form 1205), box 13, code F, G, or M       Image: Community Broken K-1 (Schedule Community Broken K-1, Schedule K-1 (Form 1205), box 13, code F, G, or M       Image: Community Broken K-1, Brom 120, box 13, code F, G, or M         Intities:       Bareholder       Schedule K-1 (Form 1205), box 13, code F, G, or M       Image: Community Broken K-1, Brom 120, box 13, code F, G, or M         Intities:       Bareholder       Schedule K-1 (Form 1216), box 13, code F, G, or M       Image: Community Broken K-1, Brom 120, box 13, code F, G, or M       Image: Community Broken K-1, Brom 120, Schedule Community Broken K-1, Brom 120, Schedule Community Broken K-1, Broken K-	+		
21	Subtract line 20		<u> </u>	+	
22	General business	credit (see instructions)	. 22	<b> </b>	

Subtract line 22 from line 21 . . . . . . . 23 . Credit allowed for the current year. Enter the smaller of line 10 or line 23 here and on Form 1040, line 55; Form 24 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your 24 return. If line 23 is smaller than line 10, see instructions

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 16145S

Form 8844 (2005)

E75060

23

F885		Arabar	MSAs and	1	OMB No. 1545-00	)74	
orm	8853			·	୬ଲ <b>ମ</b> ନ		
Departm	ent of the Treasury	-	nsurance Contracts		Attachment	20	
	Revenue Service (99) s) shown on Form 10	► Attach to Form 1040.	See separate instructions.     Social security number of MSA     account holder. If both spouses		Sequence No. 3	99	
			have MSAs, see page 1 of the instructions				
		MSAs. If you have only a Medicare A	Advantage MSA, skip Section A and o	compl	ete Section E	5.	
Par	Genera	Information. See page 2 of the inst			Yes	No	
		the state of the s	MCA for 20052		1a MSA		
1a	Did you or your e	mployer make contributions to your Archer u uninsured when the MSA was established	INSA 101 2003?	• •		PUN	
b	If fine 1a is "Ves	indicate coverage under high deductible h	health plan: Self-Only or Fa	mily	MS/	PHD	
22	If married did vo	ur spouse or spouse's employer make cont	tributions to your spouse's Archer MSA for :	2005?		SEC	
b	If "Yes," was you	r spouse uninsured when the MSA was est	ablished (see page 2 of the instructions)? .	• •	2b MSA		
		' indicate coverage under high deductible h		mily	25. WERENAL STREET, ST	SHD	
Part	If vou a	e filing jointly and both you and yo	See page 2 of the instructions beforur spouse have high deductible heat ch spouse (see page 2 of the instruct	lth pla	ans with self-	only	
		contributions to your Archer MSA(s) for 2					
4	Archer MSA con April 17, 2006, th	ributions you made for 2005, including tho at were for 2005. Do not include rollovers (	se made from January 1, 2006, through see page 4 of the instructions)	4	E86210		
		he worksheet on page 3 of the instructio		5	E86220		
6	Compensation (	see page 3 of the instructions) from the en	nployer maintaining the high deductible				
	the high deduct	elf-employed, enter your earned income f ble health plan was established.)		6	E86230		
7	total on Form 1	eduction. Enter the smallest of line 4, 5 040, line 36. On the dotted line next to lin	ne 36, enter "MSA" and the amount .	7	E86240		
Dee		VISA Distributions	n additional tax (see page 4 of the instruction	JIISJ			
Par			from all Archar MCAs (and page 4 of				
	the instructions	ns you and your spouse received in 2005		8a	E86250		
b	Distributions incl	uded on line 8a that you rolled over to anothe	r Archer MSA or a health savings account.				
	Also include any	excess contributions (and the earnings on withdrawn by the due date of your return (	see page 4 of the instructions)	.8b	E86260		
с	Subtract line 8b			8c	E86270		
9		ualified medical expenses (see page 4 of	f the instructions).	9	E86280		
10	include this am	<b>MSA distribution</b> s. Subtract line 9 from punt in the total on Form 1040, line 21. C	n line 8c. If zero or less, enter -0 Also On the dotted line next to line 21, enter	10	E86290		
44-	"MSA" and the	amount tributions included on line 10 meet any o	f the Excentions to the Additional	MSAE	 xc		
	15% Tax (see p				· -		
D	on line 10 that	are subject to the additional 15% tax. A 63. On the dotted line next to line 63, er	lso include this amount in the total on	11b	E86300		
Sec	tion B. Medi distril	are Advantage MSA Distributions.	If you are filing jointly and both you a antage MSA, complete a separate Se	nd yo ection	ur spouse rec B for ea <b>c</b> h sj	eiveo oous	
12	Total distributic instructions)	ns you received in 2005 from all Medicar		12	E86375		
13		ualified medical expenses (see page 5 o	f the instructions)	13	E86380		
14	enter -0 Also to line 21, ente	are Advantage MSA distributions. Subt include this amount in the total on Form "Med MSA" and the amount	1040, line 21. On the dotted line next	14	E86385		
	50% Tax (see	tributions included on line 14 meet any c page 5 of the instructions), check here		EDEX	C		
	Additional E00	tax (see page 5 of the instructions). Al	iso include this amount in the total on		1		

•

	·	Social security number of policyholder ►	
Sec	ion C. Long-Term Care (LTC) Insurance Contracts. See Filing F the instructions before completing this section.	Requirements for Sec	tion C on page 6
•	If more than one Section C is attached, check here		
16a	Name of insured > b Social sec	curity number of insured	▶
17	in 2005, did anyone other than you receive payments on a per diem or other per LTC insurance contract covering the insured or receive accelerated death b policy covering the insured?	enefits under a life insura	
18	Was the insured a terminally ill individual? Note: If "Yes" and the only payments you received in 2005 were accelerated to you because the insured was terminally ill, skip lines 19 through 27 and e	death benefits that were	☐ Yes ☐ N Daid
19	Gross LTC payments received on a per diem or other periodic basis. Enter the t from box 1 of all Forms 1099-LTC you received with respect to the insured diem" box in box 3 is checked	on which the "Per	E86310
	<b>Caution:</b> Do not use lines 20 through 28 to figure the taxable amount of ben LTC insurance contract that is not a <b>qualified</b> LTC insurance contract. Inst are not excludable from your income (for example, if the benefits are not paid or sickness through accident or health insurance), report the amount not exc on Form 1040, line 21.	ead, if the benefits for personal injuries	
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. amounts you received because the insured was terminally ill (see page 7 of		E86320
22	Add lines 20 and 21		E86330
	<b>Note:</b> If you checked "Yes" on line 17 above, see <b>Multiple Payees</b> on page 7 of the instructions before completing lines 23 through 27.		
23 24	Multiply \$240 by the number of days in the LTC period	E86340	
	during the LTC period (see page 7 of the instructions) 24	E86350	
25 26	Enter the larger of line 23 or line 24       25         Reimbursements for qualified LTC services provided for the insured	E86355	
	during the LTC period       26         Caution: If you received any reimbursements from LTC contracts		
27 🔅	issued before August 1, 1996, see page 7 of the instructions. Per diem limitation. Subtract line 26 from line 25		E86365
28	Taxable payments. Subtract line 27 from line 22. If zero or less, enter -0- amount in the total on Form 1040, line 21. On the dotted line next to line 2 the amount	1, enter "LTC" and	E86370
			Form 8853 (200
		•	
		· ·	e de la companya de l La companya de la comp

· · · · ·

		-8863						
Form	8863	(Hone on	Education C d Lifetime Le		edits)	-	омв №. 1545-0 200	0074
	January 2006)	(nope an	<ul> <li>See instruction</li> </ul>		ountoy		Attachment	,
Depart Interna	ment of the Treasury Revenue Service (99)	► A	ttach to Form 1040 o	r Form 1040 <b>A</b> .			Sequence No. 5	
Name	(s) shown on return					Your s	ocial security nu	mber
	tion: You cannot take 19) for the same stude		dit and the tuition a	nd fees deduc	tion (Form 1040,	line 34	1, or Form 10	40A,
Par		Caution: You cannot	take the Hope cred	it for more that	n 2 tax years fo	r the sa	me student	
1	(a) Student's name (as shown on page of your tax return) First name Last name	(b) Student's	(c) Qualified expenses (see instructions). Do not enter more than \$2,000* for	(d) Enter th smaller of t amount in column (c) \$1,000**	he <b>(e)</b> Ad he column (d	d c) and	(f) Enter one of the amou column (	e-half Int in
n	N20.		E87480				E87481	
		S059 S060	E87485 E87490				E87486	
			E87495	-			E87491 E87496	. •
	** For each student who attend column (c) or \$2,000.	led an eligible educational instit led an eligible educational instit led an eligible educational instit	ution in the Gulf Opportunity	Zone, enter the sm	aller of the amount in			
2	Tentative Hope credit. credit for another stud	Add the amounts on lir lent, go to Part II; other	ne 1, column (f). If yo wise, go to Part III	u are taking the	e lifetime learning	2	E87520	
Par	t II Lifetime Lear		<u> </u>	<u> </u>				
3	Caution: You cannot take the Hope credit and the lifetime		name (as shown on f your tax return) Last name	page 1	(b) Student's social number (as shown 1 of your tax re	on page	(c) Qualif expenses instructio	(see
	learning credit for the		N25		\$062	S063	E87526	E8752
	same student in the same year.	number of lifetime	learning credit student	s			E87528	E8752
	Same your.	· · · · · · · · · · · · · · · · · · ·			S064	S065		
4		ine 3, column (c), and e				4 5a	E87530 E87540	
	Enter the smaller of li							<u> </u>
b	For students who atte	ended an eligible educa ) or their qualified expe	itional institution in t	he Gulf Opport 4 (see specia	unity Zone, enter	5b	E87542	
с	Subtract line 5b from				· · · · · · ·	5 <u>5</u>	E87544	_
-	Multiply line 5b by 40	% (.40)				6a		
b	Multiply line 5c by 20	% (.20)	- and Ch and as to	Dort III		6b 6c		
_	Tentative lifetime lear	lucation Credits	a and ob and go to		<u></u>	100		
_		redits. Add lines 2 and				7	E87560	
7 8		ried filing jointly; \$53,00		usehold,			8	
Ŭ		r)		8	E87570			
9		n Form 1040, line 38*,			E87580 +/-			
.10	education credits .	line 8. If zero or less		10	E87590			
<b>11</b>	Enter: \$20,000 if marries or qualifying widow(e	ied filing jointly; \$10,000 r)	) if single, head of ho		E87600			
12	line 14. If line 10 is I	or more than line 11, less than line 11, divid hree places)	e line 10 by line 11	. Enter the res	sult as a decima			
13		12				► <u>13</u>		_
14	Enter the amount from	n Form 1040, line 46, c	or Form 1040A, line	28		14	E87630	
15		, of your credits from				15		
16	Subtract line 15 from	line 14. If zero or less,	stop; you cannot ta	ake any educat	ion credits .		5 E87650	
17	Education credits. line 50, or Form 1040	Enter the smaller of A. line 31	line 13 or line	16 here and	on Form 1040	17		tor
	* If you are filing Form 2	2555, 2555-EZ, or 4563, o	r you are excluding inc	come from Puerte	o Rico, see Pub. 9	U for the	e amount to en	ler.

Form	8864

# **Biodiesel and Renewable Diesel Fuels Credit**

► Attach to your tax return.

2005 Attachment Sequence No. 141

OMB No. 1545-1924

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

Identifying number

Caution: You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.
 Part I Current Year Credit

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* on page 2.

	Type of Fuel		(a) Number of Gallons Sold or Used	<b>(b)</b> Rate		<b>(c)</b> Column (a) x Colum	ın (b)
1	Biodiesel (other than agri-biodiesel).	1		\$.50	5	E75200	
2	Agri-biodiesel	2		\$1.00	)	E75210	
3	Renewable diesel sold or used after December 31, 2005	3		\$1.0	<b>b</b>	E75220	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4		\$.5	D	E75230	
5	Agri-biodiesel included in a biodiesel mixture	5		\$1.0	0	E75240	
6	Renewable diesel included in a renewable diesel mixture sold or used after December 31, 2005	6		\$1. <u>0</u>	0	E75250	
7	Qualified agri-biodiesel production (gallons sold) (cooperatives, see instructions for election)	7		\$.1	0	E75260	
8	Add lines 1 through 7. Include this amount in your income for	r 2005 (	see instructions).		8	E75270	
9	Biodiesel and renewable diesel fuels credit(s) from a partnerst cooperative (see instructions)	hip, S c	orporation, estate, t	rust, or	9	E75280	
10	Current year credit. Add lines 8 and 9. (S corporations, par instructions.)		<u></u>	• • •	10	E75290	E <b>7</b> 5300
Par	t II Allowable Credit (See Who must file Form 3800 to	o find o	ut if you complete t	he lines b	pelow	or file Form 380	0.)
11	Regular tax before credits:			Y			
•	•						
	Corporations. Enter the amount from Form 1120, Schedule Part I, line 1; or the applicable line of your return			}	11		
•	Estates and trusts. Enter the sum of the amounts from Form 1 and 1b, or the amount from the applicable line of your return			J			-
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, Sched			,	13		
13	Add lines 11 and 12						
	Foreign tax credit		4.41				
	Possessions tax credit (Form 5735, line 17 or 27)		4.4.				
	Nonconventional source fuel credit (Form 8907, line 23)						
	Other specified credits (see Instructions)						
	Add lines 14a through 14e		· · ·		14f		
15	Net income tax. Subtract line 14f from line 13. If zero, skip lines 16			line 20	15		
16	Net regular tax. Subtract line 14f from line 11. If zero or less, e						
17	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instruct						
18	Tentative minimum tax (see instructions)						
19	Enter the greater of line 17 or line 18				19		
20					20		
21	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of lir 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, I G, line 2c; or the applicable line of your return. If line 20 is smaller	ne 10 oi Part I, li	r line 20 here and o ne 2; Form 1041, So	n Form	21		
For	Paperwork Reduction Act Notice, see page 4.		Cat. No. 25778F				(2005)



# General Instructions

Section references are to the Internal Revenue Code.

# What's New

The IRS issued Notice 2005-62 to clarify the biodiesel certificate rules and require copies of certificates to be attached to Form 8864 in certain situations. The Energy Tax Incentives Act of 2005 amended section 40A to add credits for renewable diesel fuel sold or used after December 31, 2005. The Act also added a small agri-biodiesel producer credit for tax years ending after August 8, 2005.

## Purpose of Form

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Biodiesel credit,
- Renewable diesel credit,
- Biodiesel mixture credit,
- · Renewable diesel mixture credit, and
- · Small agri-biodiesel producer credit.

Small agri-biodiesel producer credit allowed prior to your 2005 tax year. This credit is allowed for gallons sold in tax years ending after August 8, 2005. If you have a credit that occurs in your tax year beginning in 2004 and ending after August 8, 2005, include this credit on line 5 of the 2004 Form 8864. Enter "SABPC" and the amount of the credit on the dotted line to the left of the entry space for line 5. Attach a statement showing the information requested on line 7 of this form and file it with your original or amended tax return.

### **Definitions and Special Rules**

### Certification

To claim a credit on lines 1, 2, 4, or 5, for biodiesel sold or used through August 29, 2005, you must obtain and keep as part of your records a certificate from the producer or importer of the biodiesel. For biodiesel sold or used after August 29, 2005, you generally must attach the revised Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, you generally must attach a certificate from the producer identifying the product as renewable diesel and, if applicable, a statement from the reseller. However, if the certificate or statement was attached to a previously filed claim, attach a separate sheet with the following information.

Certificate identification number.

• Total gallons of agri-biodiesel, biodiesel other than agribiodiesel, or renewable diesel on the certificate.

- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62 on page 443 of Internal Revenue Bulletin 2005-35 or Publication 510, Excise Taxes for 2006, for model certificates and statements.

#### Biodiesel

Biodiesel means the monoalkyl esters of long chain fatty acids derived from plant or animal matter which meet the registration requirements for fuels and fuel additives established by the Environmental Protection Agency (EPA) under section 211 of the Clean Air Act, and the requirements of the American Society of Testing and Materials (ASTM) D6751. Biodiesel includes both agri-biodiesel and biodiesel other than agri-biodiesel.

### Agri-Biodiesel

Agri-biodiesel means biodiesel derived solely from virgin oils, including esters derived from virgin vegetable oils from corn, soybeans, sunflower seeds, cottonseeds, canola, crambe, rapeseeds, safflowers, flaxseeds, rice bran, and mustard seeds, and from animal fats.

### **Renewable Diesel**

Renewable diesel means diesel fuel derived from biomass (defined below) using a thermal depolymerization process which meets the registration requirements for fuels and fuel additives established by the EPA under section 211 of the Clean Air Act, and the requirements of the ASTM D975 or D396.

**Biomass.** Biomass means any organic material other than oil and natural gas (or any product thereof) and coal (including lignite) or any product thereof.

### **Biodiesel and Renewable Diesel Credits**

The biodiesel or renewable diesel must not be a mixture. The credits are for biodiesel or renewable diesel which during the tax year you:

Used as a fuel in a trade or business, or

• Sold at retail to another person and put in the fuel tank of that person's vehicle.

However, no credit is allowed for fuel used in a trade or business that was purchased in a retail sale described above.

**Caution:** You may be liable for a 24.4 cents per gallon excise tax on biodiesel or renewable diesel you used or sold for use in your trade or business in a diesel-powered highway vehicle or diesel-powered train. Report the tax liability on Form 720 on the line for IRS No. 60(b) for the quarter in which the biodiesel or renewable diesel was sold or used.

## **Biodiesel and Renewable Diesel Mixture Credits**

The biodiesel or renewable diesel must be used to make a qualified mixture. A qualified mixture combines biodiesel or renewable diesel with diesel fuel (defined below), determined without regard to any use of kerosene. The producer of the mixture either:

- Used it as fuel, or
- Sold it as fuel to another person.

The credit is available only to the producer who blends the mixture. The producer must use or sell the mixture in a trade or business and the credit is available only for the year the mixture is sold or used. The credit is not allowed for casual off-farm production of a qualified mixture.

**Caution:** You may be liable for a 24.4 cents per gallon excise tax on biodiesel or renewable diesel used to produce a mixture outside the bulk transfer terminal system if the mixture is diesel fuel. Report the tax liability on Form 720 on the line for IRS No. 60(c) for the quarter in which the mixture was sold or used.

Diesel fuel. Diesel fuel means:

• Any liquid that, without further processing or blending, is suitable for use as a fuel in a diesel-powered highway vehicle or diesel-powered train,



#### Form 8864 (2005)

### Transmix, and

Diesel füel blendstocks (when identified by the IRS).

A liquid is suitable for this use if the liquid has practical and commercial fitness for use in the propulsion engine of a diesel-powered highway vehicle or diesel-powered train. A liquid may possess this practical and commercial fitness even though the specified use is not the liquid's predominant use. However, a liquid does not possess this practical and commercial fitness solely by reason of its possible or rare use as a fuel in the propulsion engine of a diesel-powered highway vehicle or diesel-powered train. Diesel fuel does not include gasoline, kerosene, excluded liquid, No. 5 and No. 6 fuel oils covered by ASTM specification D396, or F-76 (Fuel Naval Distillate) covered by military specification MIL-F-16884.

An excluded liquid is any liquid that (a) contains less than 4% normal paraffins, or (b) has a (i) distillation range of 125° F or less, (ii) sulfur content of 10 parts per million or less, and (iii) minimum color of +27 Saybolt. For example, biodiesel is always an excluded liquid because it does not contain paraffins. But a biodiesel mixture may not be an excluded liquid.

Transmix means a by-product of refined products created by the mixing of different specification products during pipeline transportation.

#### **Qualified Agri-Biodiesel Production**

Qualified agri-biodiesel production means up to 15 million gallons of agri-biodiesel which is produced by an eligible small agri-biodiesel producer (defined below), and which during the tax year:

1. Is sold by such producer to another person:

a. For use by such person in the production of a qualified biodiesel mixture in such other person's trade or business (other than casual off-farm production),

b. For use by such person as a fuel in a trade or business,

or c. Who sells such agri-biodiesel at retail to another person and places such agri-biodiesel in the fuel tank of such other person, or

2. Is used or sold by such producer for any purpose described in (1).

Eligible small agri-biodiesel producer. An eligible small agri-biodiesel producer is a person who, at all times during the tax year, has a productive capacity for agri-biodiesel not in excess of 60 million gallons.

Aggregation rule. All members of the same controlled group of corporations (see section 267(f)) and all persons under common control (see section 52(b) but treat an interest of more than 50% as a controlling interest) are treated as 1 person for purposes of the 15 and 60 million gallon limits.

Partnership, S corporation, and other pass-through entities. The 15 and 60 million gallon limits discussed above are applied at both the entity level and at the partner or similar level.

### Registration

All producers and importers of biodiesel or renewable diesel must be registered with the IRS. All persons producing blended taxable fuel must be registered. See Form 637, Application for Registration (For Certain Excise Tax Activities).

#### **Coordination With Excise Tax Credit**



Only one credit may be taken with respect to any amount of biodiesel or renewable diesel. If any amount is claimed (or will be claimed) with respect to any amount of biodiesel or renewable diesel on Form 720, Quarterly Federal Excise Tax Return, Form 8849, Claim for Refund of Excise Taxes, or Form 4136, Credit for Federal Tax Paid on Fuels, then a claim cannot be made on Form 8864 for that amount of biodiesel or renewable diesel.

### **Recapture of Credit**

You must pay tax on each gallon of biodiesel or renewable diesel on which a credit was claimed at the rate used to figure the credit if you later:

- Use it (including a mixture) other than as a fuel,
- Buy it at retail and use it to create a mixture,
- Separate it from a mixture, or

• Use agri-biodiesel on which the small agri-biodiesel producer credit was claimed for a use not described under *Qualified Agri-Biodiesel Production* above.

Report the tax on Form 720, Quarterly Federal Excise Tax Return.

### **Additional Information**

See Pub. 510, Excise Taxes for 2006.

# Specific Instructions Part I. Current Year Credit

Use lines 1 through 8 to figure any biodiesel and renewable diesel fuels credit from your own trade or business.

Skip lines 1 through 8 if you are claiming only a credit that was allocated to you from a pass-through entity (that is, an S corporation, partnership, estate, trust, or cooperative).

### Line 7

A cooperative described in section 1381(a) can elect to allocate any part of the small agri-biodiesel producer credit among the patrons of the cooperative. The credit is allocated among the patrons eligible to share in patronage dividends on the basis of the quantity or value of business done with or for such patrons for the tax year.

To make an election, attach a statement to your timely filed return (including extensions) indicating the amounts you would report on line 7 of Form 8864 without an election and the amounts you are electing to allocate to patrons. Enter on line 7 any amounts that will not be allocated.

If you timely file your return without making an election, you can still make the election by filing an amended return within 6 months of the due date of the return (excluding extensions). Enter "Filed pursuant to section 301.9100-2" on the amended return.

Once made, the election cannot be revoked.

#### Line 8

Include this amount in income, under "other income" on the applicable line of your income tax return, even if you cannot use all of the credit because of the tax liability limit. However, if you are subject to alternative minimum tax (AMT), this amount is not income in computing AMT and must be subtracted when figuring your alternative minimum taxable income. Do this by including this amount on line 26 of Form 6251, line 23 of Schedule I, Form 1041, or line 20 of Form 4626.

#### Line 9

Enter the amount of credit that was allocated to you as a shareholder, partner, beneficiary, or patron.

#### Form 8864 (2005)

If you are allocated a small agri-biodiesel producer credit from a pass-through entity, the entity must tell you the number of gallons for which it claimed the credit and its productive capacity for agri-biodiesel. You, as a shareholder, partner, beneficiary, or patron, are subject to the 15 million gallon limitation for line 7 and the 60 million gallon productive capacity limitation for an eligible small agri-biodiesel producer.

#### Line 10

**S corporations and partnerships.** Allocate the line 10 credit among the shareholders or partners. Show the credit for each shareholder or partner on Schedule K-1. Electing large partnerships include this credit in "general credits."

Estates and trusts. Allocate the line 10 credit between the estate or trust and the beneficiaries in proportion to the income allocable to each. In the margin to the right of line 10, the estate or trust should enter its part of the total biodiesel and renewable fuels credit. Label it "1041 portion" and use this amount in Part II (or on Form 3800, if required) to figure the credit to claim on Form 1041. Also, enter and identify the total beneficiaries' share of the credit to the right of line 10 and attach a schedule showing how the total credit was divided.

## Part II. Allowable Credit

The credit allowed for the current year may be limited based on your tax liability. Use Part II to figure the allowable credit unless you must file Form 3800, General Business Credit.

Who must file Form 3800. You must file Form 3800 if you have:

A biodiesel and renewable diesel fuels credit from a passive activity,

• More than one credit included in the general business credit (other than a credit from Form 8844, Form 6478, or Section B of Form 8835), or

• A carryback or carryforward of any of those credits. See the Instructions for Form 3800 for a list of credits included in the general business credit.

#### Line 14e

Include on line 14e any amounts claimed on:

- Form 8834, Qualified Electric Vehicle Credit, line 20,
- Form 8910, Alternative Motor Vehicle Credit, line 18, and
  Form 8911, Alternative Fuel Vehicle Refueling Property

# Line 17

Credit, line 19.

See section 38(c)(5) for special rules that apply to married couples filing separate returns, controlled corporate groups, regulated investment companies, real estate investment trusts, and estates and trusts.

### Line 18

Although you may not owe AMT, you generally must still compute the tentative minimum tax (TMT) to figure your credit. For a small corporation exempt from the AMT under section 55(e), enter -0-. Otherwise, complete and attach the applicable AMT form or schedule. Enter on line 18 the TMT from the line shown below.

- Individuals: Form 6251, line 33.
- Corporations: Form 4626, line 12.
- Estates and trusts: Form 1041, Schedule I, line 54.

#### Line 21

If you cannot use all of the credit because of the tax liability limit (line 20 is smaller than line 10), carry the unused credit back 1 year and then forward up to 20 years. See the Instructions for Form 3800 for details.

**Note.** Any unused renewable diesel credit claimed on lines 3 or 6 cannot be carried back to a tax year ending before 2006. Any unused small agri-biodiesel producer credit claimed on line 7 cannot be carried back to a tax year ending before August 9, 2005.

**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 burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping							8	hrs	., 36	min.
Learning about the										
law or the form .		•			• •				. 57	min.
Preparing and sendi	ng	the	fc	orn	۱ I					





# **Credit for Qualified Retirement Savings Contributions**

► Attach to Form 1040 or Form 1040A. See instructions on back.

2 Attachment Sequence No. 129

OMB No. 1545-0074

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

8880

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 38, 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, 1988, (b) is claimed as a dependent on someone else's 2005 tax return, or (c) was a student (see instructions).

					_	(a) You		(b) Your spou	se
1	contributions			o not include rollover	1	E64350		E64355	
2	Elective defer employee cor (see instruction	ntributions, and	or other qualified em 501(c)(18)(D) plan c	ployer plan, voluntary ontributions for 2005	2	E64360		E64365	· 
3	Add lines 1 a	,			3	E64370		E64375	
4	Certain distri (including ext married filing	butions receiv tensions) of y jointly, include	our 2005 tax return <b>both</b> spouses' amou	before the due date (see instructions). If unts in both columns.		E64380		E64385	-
_				• • • • • • • •	5	E64390	-	E64395	
5	Subtract line	4 from line 3.	If zero or less, enter	-0		204000	-		
6	In each colur	nn, enter the s	maller of line 5 or \$	32,000	6	E64400	_	E64405	
7	Add the amo	unts on line 6.	If zero, stop; you c	annot take this credit			7	E64410	
8	Enter the am	ount from For	m 1040, line 38*, or l	Form 1040A, line 22 .	8	E64415		• • •	
9	Enter the app	blicable decim	al amount shown be						
	If line	8 is—	A	nd your filing status i	s—		S.		
	Over—	But not over—	Married filing jointly Enter	Head of household on line 9—	sepa	Married filing rately, or ng widow(er)		•	•
		\$15,000	.5	.5	.5	. 1		AG8880	
	\$15,000	\$16,250	.5	.5	ے۔ 1		9	<b>X</b> .	•
	\$16,250	\$22,500	.5	.5	• )				
	\$22,500	\$24,375	.5	.2					
	\$24,375	\$25,000	.5	.1				· · · · ·	
	\$25,000	\$30,000	.5	.1					
	\$30,000	\$32,500	.2	.1					
	\$32,500	\$37,500	.1	.1	).				l l
	\$37,500	\$50,000	.1	.0	). ).				
	\$50,000		.0	.0		J			
		Note: //	line 9 is zero, <b>stop</b> ;	you cannot take this c	redit.				
					•		10	E64420	
10	Multiply line			· · · · · · · · · ·	11	E64425			1
11			m 1040, line 46, or F						
12		al of your cred lines 29 throu		ines 47 through 50, or	12	E64430		<b>P0</b> / 10 -	
13	Subtract line	12 from line 1	1. If zero, stop; vou	cannot take this cred	it		13	E64435	
14	Credit for q	ualified retire		ributions. Enter the sr		ine 10 or line	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.

For Paperwork Reduction Act Notice, see back of form.





Form



# **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 can be claimed in addition to any IRA deduction claimed on Form 1040, line 32, 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 38, 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, 1988, (b) is claimed as a dependent on someone else's 2005 tax return, or (c) was a student.

You were a student if during any part of 5 calendar months of 2005 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 Internet 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 2005.

### Line 4

Enter the total amount of distributions you, and your spouse if filing jointly, received after 2002 and before the due date of your 2005 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 2005. Your spouse received a distribution of \$2,000 from a Roth IRA in 2003. You and your spouse file a joint return in 2005, but did not file a joint return in 2003. You would include \$5,000 in column (a) and \$7,000 in column (b).



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.

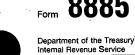
The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.



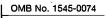


## F8885



8885

# Health Coverage Tax Credit



05

► Attach to Form 1040 or Form 1040NR.

Sequence No. 134 Recipient's social security number

1

1

Attachment

2

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Before you begin: See Definitions and Special Rules that begin on page 2.

Pa	rt I	Complete	e This Pa	art To <u>Se</u>	e if You Are El	igible To Take	This Cre	dit		
DNQ1		HCMONQ								
1	Check	the boxes b	pelow for e	each mont	th in 2005 that al	l of the following	statement	s were <b>true</b> o	n the <b>first</b>	day of that mon
		were an eli ooration (PB				AA) recipient, alt	ernative T	AA recipient,	or Pensio	n Benefit Guara
		were cover premiums				an for which you	paid the p	premiums (inc	luding mo	nths for which y
	• You	were <b>not</b> e	ntitled to M	Medicare	Part A or enrolled	d in Medicare Pa	rt B.		. •	
	• You	were not e	nrolled in	Medicaid	or State Childrer	i's Health Insurar	nce Progra	m (SCHIP).		
		were <b>not</b> e ary health s			ral Employees H	ealth Benefits Pr	ogram or	eligible to rec	eive bene	fits under the U
	• You	were <b>not</b> in	nprisoned	under Fe	deral, state, or lo	cal authority.				
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÷	J	lanuary	🗌 Febi	ruary	March		M	ay 🗌	June	
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2 3 4	Amour instruct Treasu In in Enter t to pay insurar Subtra	nt paid for extions on p iny—HCTC" Iote. You included on instructions the total am amounts in ince in 2005 act line 3 fro ly line 4 by	qualified h page 3). and adva must att n line 2 fo on page nount of an icluded on com line 2.	Tax Cred nealth insu Include ance paym tach invo or which a 3). ny (a) Arcl n line 2 and If zero or	dit urance coverage qualified health hents from Form ices and proof you did not rec her MSA and hea d <b>(b)</b> National Em less, stop; you o	for all months c insurance pren 1099-H, box 1 of payment fo eive an advance alth savings acco ergency Grants y cannot take the c	niums pai or any an e payme ount distrib you receive	d to "U.S. nounts nt (see utions used	3	E76220 E76230

# **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 2005, (b) you cannot be claimed as a dependent on someone else's 2005 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 2005 tax return, complete Form 8885, Part I, 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 2005. 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 2005. 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.

1. You were age 55 or older on the first day of the month.

2. 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).

If you received a lump-sum payment from the PBGC after August 5, 2002, you meet item (2) above for any month that you would have received a PBGC benefit if you had not received the lump-sum payment.

### **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 that begin 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 federalor state-based health insurance coverage.

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.

**Exception.** 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). For example, if you purchase dental or vision benefits separately, these benefits are not part of a qualified health insurance plan for the HCTC. But, if you purchase dental or vision benefits as part of a comprehensive package and these benefits do not represent substantially all of its coverage, these benefits may be part of a qualified health insurance plan and the premiums paid may be eligible for the HCTC.

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 the 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.



### Form 8885 (2005)

 The qualifying family member was covered by a qualified health insurance plan (see page 2) for which you paid the premiums. You and your qualifying family member do not have to be covered by the same plan.

 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 (TRICARE).

 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 that begin 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) below applies.

1. Your spouse also was an eligible TAA recipient, alternative TAA recipient, or PBGC pension recipient in 2005.

2. All of the following apply:

a. You lived apart from your spouse during the last 6 months of 2005.

b. A qualifying family member (other than your spouse) lived in your home for more than half of 2005.

c. You provided over half of the cost of keeping up your home.

#### **Children of Divorced or Separated Parents**

Even if you cannot claim your child as a dependent, he or she is treated as your qualifying family member for the HCTC if both of the following apply.

 You were the child's custodial parent (the parent with whom the child lived for the greater part of 2005).

 The child's other parent can claim the child as a dependent under the rules for children of divorced or separated parents (see the instructions for Form 1040, line 6c, or Pub. 501, Exemptions, Standard Deduction, and Filing Information, for details).

If both of the above apply, the child's other parent cannot treat the child as a qualifying family member for the HCTC.



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 (including any employer-sponsored health insurance plan of your spouse) (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 applies.

a. You were eligible for coverage under any qualified health insurance plan (including any employer-sponsored health insurance plan of your spouse) (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.

b. You were covered under any qualified health insurance plan (including any employer-sponsored health insurance plan of your spouse) (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, neither (1) nor (2) above applies and you met all of the other conditions listed on line 1.

Example 1. On October 1, 2005, 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, 2005. If you were an alternative TAA recipient, you can claim the HCTC for the month of October only if, on October 1, 2005, all of the following apply.

 You were not eligible for coverage under any qualified health insurance plan (including any employer-sponsored health insurance plan of your spouse) (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



If your qualified health insurance plan covers anyone other than you and your qualifying family members, see Pub. 502, Medical and Dental CAUTION Expenses (Including the Health Coverage Tax Credit), before completing 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. If you received an advance payment for the month, the amount included on line 2 for that month would be the amount you paid to "U.S. Treasury-HCTC" plus the amount of advance payment for that month shown on Form 1099-H. If you did not receive an advance payment for the month, the amount included on line 2 for that month would be the

#### Form 8885 (2005)

amount you paid to your insurance company for that month. Do not include more than the eligible monthly premium amount paid for coverage for you and all qualifying family members under a qualified health insurance plan.

**Example.** You checked January on line 1. Your insurance coverage for January cost \$225 (\$200 for basic coverage and \$25 for dental benefits which are purchased separately). You paid \$95 to "U.S. Treasury—HCTC" for January. The \$95 equals \$70 (your 35% share of the \$200 eligible premium amount) plus \$25 for the ineligible dental benefits. Your Form 1099-H shows an advance payment of \$130 for January. You would include \$200 on line 2 for January.

**Invoices and proof of payment.** 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 you file electronically, you must attach your invoices and proof of payment to Form 8453, U.S. Individual Income Tax Declaration for an IRS e-*file* Return, or Form 8453-OL, U.S. Individual Income Tax Declaration for an IRS e-*file* Online Return.

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 Form 8885, line 2, is \$1,500 (\$750 for October and \$750 for November). You did not receive any HCTC advance payments during 2005. 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  $\times$  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 ( $650 \times 1.5385$ ) and \$500 on line 4 (\$1,500 - \$1,000). You must attach invoices and proof of payment totaling \$500. The involces 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 average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Invoice and Proof of Payment Worksheet—Line 2	Keep for Your Records
1. Enter the amount from Form 8885, line 2	· · · · · · · <b>1</b>
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	<b>4.</b>





· ·		• • • •		
orm 8889	Health Saving	s Accounts (HSAs)	· 	омв №. 1545-0074 20 <b>Л5</b>
epartment of the Treasury	► Attach to Form 1040.	See separate instructions.		Attachment Sequence No. 138
lame(s) shown on Form 10	40	Social security number of HSA beneficiary. If both spouses have HSAs, see page 2 of the instructions	 ;	
Before you begin:	Complete Form 8853, Archer MSAs	and Long-Term Care Insurance Con	tracts, i	f required.
filing joir	ntributions and Deduction. See pa tly and both you and your spouse e see page 2 of the instructions).	ge 2 of the instructions before compl ach have separate HSAs, complete a	eting thi separat	s part. If you a te Part I for eac
1 Check the box t 2005 (see page	o indicate your coverage under a high-c 2 of the instructions)	leductible health plan (HDHP) during HSAHDI ►	Self-	only 🗌 Famil
2 HSA contributio from January 1,		on your behalf), including those made re for 2005. <b>Do not</b> include employer	. 2	E86502
<ul> <li>If you were unde were an eligible i</li> <li>Your annual d</li> </ul>		irst day of every month during 2005, you a and coverage, enter the smaller of:		
All others, enter 4 Enter the amour	the limit from the worksheet on page 3 at you and your employer contributed to	your Archer MSAs for 2005 from Form	3	E86507
	1-4. If you or your spouse had family cove de any amount contributed to your spou	erage under an HDHP at any time during use's Archer MSAs	4	E86512
5 Subtract line 4 f	rom line 3. If zero or less, enter -0-		5	E86517
	under an HDHP at any time during 2005	use each have separate HSAs and had 5, see the instructions on page 3 for the	6	E86522
coverage under	an HDHP at any time during 2005, en	ed, and you or your spouse had family ter your additional contribution amount	7	E86527
8 Add lines 6 and	7		8	E86532
	butions made to your HSAs for 2005.		9	E86537 E86542
	rom line 8. If zero or less, enter -0-		<u>10</u> 11	E86547
	. Enter the smaller of line 2 or line 10 h 2 is more than line 11, you may have to	pay an additional tax (see page 4 of the		
	s <b>tributions.</b> If you are filing jointly a e a separate Part II for each spouse	nd both you and your spouse each h e.	ave sep	oarate HSAs,
	ns you received in 2005 from all HSAs (		12a	E86552
contributions (a	nd the earnings on those excess contri	o another HSA. Also include any excess butions) included on line 12a that were	12b	E86557
withdrawn by th c Subtract line 12		of the instructions)	12D 12C	E86562
	ualified medical expenses (see page 4	of the instructions)	13	E86567
14 Taxable HSA di this amount in t	stributions. Subtract line 13 from line 12	2c. If zero or less, enter -0 Also, include dotted line next to line 21, enter "HSA"	14	E86572

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 63. On the dotted line next to line 63, enter "HSA" and the amount

E86577

15b

For Paperwork Reduction Act Notice, see page 5 of the instructions.

orm	8889	Health Savi	ings Accounts (HSAs)		OMB No. 1545-007
	nent of the Treasury Revenue Service	► Attach to Form 1040			Sequence No. 13
	s) shown on Form 10 T FORM	140 	Social security number of HSA beneficiary. If both spouses have HSAs, see page 2 of the instructions ►		
efo	re you begin:	Complete Form 8853, Archer M	ISAs and Long-Term Care Insurance Cor	tracts, i	f required.
ar	filing joir	ntributions and Deduction. Sently and both you and your spou (see page 2 of the instructions).	e page 2 of the instructions before compl ise each have separate HSAs, complete a	eting thi separa	is part. If you te Part I for ea
1	Check the box t 2005 (see page	o indicate your coverage under a h 2 of the instructions)	igh-deductible health plan (HDHP) during HSAHDI1 ►	Seif	-only 🗌 Fam
	from January 1, contributions or	, 2006, through April 17, 2006, tha rollovers (see page 2 of the instru		2	E86500
3	<ul> <li>were an eligible i</li> <li>Your annual c</li> <li>\$2,650 (\$5,25)</li> </ul>	er age 55 at the end of 2005, and on individual with the same annual dedu leductible (see page 2 of the instruct 0 for family coverage). the limit from the worksheet on pa		3	E86505
4	8853, lines 3 and	nt you and your employer contribute d 4. If you or your spouse had family de any amount contributed to your	ed to your Archer MSAs for 2005 from Form coverage under an HDHP at any time during spouse's Archer MSAs	4	E86510
-			· · · · · ·	5	E86515
5 6	Enter the amou	under an HDHP at any time during	spouse each have separate HSAs and had 2005, see the instructions on page 3 for the	6	E86520
7	coverage under	55 or older at the end of 2005, n an HDHP at any time during 2005 the instructions)	narried, and you or your spouse had family 5, enter your additional contribution amount	7	E86525
8	Add lines 6 and	7	·	8	E86530
9	Employer contri	butions made to your HSAs for 200	05	9	E86535
0		from line 8. If zero or less, enter -0		10 11	E86540 E86545
1	HSA deduction Caution: If line instructions).	Enter the smaller of line 2 or line 2 is more than line 11, you may have	10 here and on Form 1040, line 25		200343
Par		s <b>tributions.</b> If you are filing join te a separate Part II for each sp	tly and both you and your spouse each house.	ave sep	parate HSAs,
<b>2</b> a			SAs (see page 4 of the instructions)	12a	E86550
b	contributions (a	nd the earnings on those excess o	ver to another HSA. Also include any excess contributions) included on line 12a that were e 4 of the instructions)	12b	E86555
С		b from line 12a		12c	E86560
3		qualified medical expenses (see pag	-	13	E86565
4	this amount in t and the amoun	the total on Form 1040, line 21. On t	ne 12c. If zero or less, enter -0 Also, include the dotted line next to line 21, enter "HSA"	14	E86570
	10% Tax (see p Additional 10% on line 14 that	bage 5 of the instructions), check h b tax (see page 5 of the instructions)	any of the Exceptions to the Additional ere HSATXEX1 ► □ . Enter 10% (.10) of the distributions included tax. Also include this amount in the total on 63, enter "HSA" and the amount	15b	E86575
	Paperwork Reduc				Form <b>8889</b>

i.		· · · · · · · ·		1	
Form	8889	Health Sa	vings Accounts (HSAs)		омв №. 1545-0074 20 <b>05</b>
	nent of the Treasury Revenue Service	► Attach to Form 10	40. See separate instruction	ons.	Attachment Sequence No. 138
Name	s) shown on Form 10	040	Social security number of HSA beneficiary. If both spouses have HSAs, see page 2 of the instruction	ons 🕨	
Befr	re vou begin:	Complete Form 8853. Archer	MSAs and Long-Term Care Insu	rance Contract	s, if required.
Par	t I HSA Co filing joir	ontributions and Deduction. S	ee page 2 of the instructions befouse each have separate HSAs, c	ore completing	this part. If you are
1		to indicate your coverage under a e 2 of the instructions)	high-deductible health plan (HDHP) HSAHDI2	during □ S	elf-only
2	HSA contribution from January 1 contributions or	ons you made for 2005 (or those 1, 2006, through April 17, 2006, th or rollovers (see page 2 of the inst		employer	E86501
3	<ul><li>were an eligible</li><li>Your annual of</li></ul>	e individual with the same annual dec deductible (see page 2 of the instr	n the first day of <b>every</b> month during a ductible and coverage, enter the <b>small</b> ructions), or	2005, you er of:	
4	All others, enter Enter the amou	50 for family coverage). In the limit from the worksheet on p Int you and your employer contribu	uted to your Archer MSAs for 2005 fi	rom Form	E86506
	8853, lines 3 and	nd 4. If you or your spouse had fami	ily coverage under an HDHP at any tir	me during 4	E86511
-		ude any amount contributed to you			E86516
5 6	Enter the amou	e under an HDHP at any time durin	ur spouse each have separate HSAs ng 2005, see the instructions on page	and had a 3 for the <b>6</b>	E86521
<b>7</b> .	coverage under	e 55 or older at the end of 2005, er an HDHP at any time during 20 the instructions)	married, and you or your spouse h 05, enter your additional contributio	n amount 7	E86526
8	Add lines 6 and			8	E86531 E86536
9		ributions made to your HSAs for 2			_
10 11	HSA deduction	) from line 8. If zero or less, enter - on. Enter the smaller of line 2 or line e 2 is more than line 11, you may h	ne 10 here and on Form 1040, line 2 ave to pay an additional tax (see pag	5	
Pa	HSA Di	Distributions. If you are filing join to the second s	intly and both you and your spou	use each have	separate HSAs,
12a			HSAs (see page 4 of the instructions	s)	E86551
Ъ	Distributions incontributions (a	ncluded on line 12a that you rolled	over to another HSA. Also include a contributions) included on line 12a	ny excess that were	
С	Subtract line 12	2b from line 12a			
13		qualified medical expenses (see p	-	13	E86566
14	this amount in		n line 12c. If zero or less, enter -0 Als On the dotted line next to line 21, en	iter "HSA"	E86571
	If any of the dis 10% Tax (see	istributions included on line 14 me page 5 of the instructions), check	et any of the Exceptions to the Add	ditional ►□	
D	on line 14 that	t are subject to the additional 10%	6 tax. Also include this amount in the 63, enter "HSA" and the amount	ne total on 15	b <b>E86576</b>
For		iction Act Notice, see page 5 of the i		37621P	Form <b>8889</b> (200

chment Jence No. <b>56</b>
ity number



It will take us longer to process your return and issue your refund if you do not complete all columns for each qualifying child.

 Be sure the child's name and social security number (SSN) agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your child tax credit. 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**

	(a) First name Last name	(b) Child's social security number	(c) Child's relationship to you (son, daughter, etc.)
Child 1	NMQUAL1	S035	
Child 2	NMQUAL2	S036	· · ·
Child 3	NMQUAL3	S037	· · · · · · · · · · · · · · · · · · ·
Child 4	NMQUAL4	S038	

# **General Instructions**

## Purpose of Form

Use Form 8901 to give the IRS information on any qualifying child (defined on back) who is not your dependent. To figure the amount of your child tax credit, see the instructions for Form 1040A, line 33, or Form 1040, line 52.

# Who Must File

Use Form 8901 if your qualifying child is not your dependent because either of the following applies.

• You, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2005 return.

• Your qualifying child is married and files a joint return for 2005 (unless that joint return is filed only as a claim for a refund and no tax liability would exist for either spouse if they had filed separate returns).

# **Specific Instructions**

### Column (b)

If your child was born and died in 2005 and you do not have an SSN for the child, you can attach a copy of the child's birth certificate instead and enter "Died" in column (b).

If you do not have an SSN for your adopted child, enter "See page 2" in column (b). Then, on the bottom of page 2, enter the name and address of any agency or agent (such as an attorney) that assisted in the adoption. 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 Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

# **Qualifying Child for Child Tax Credit**

A qualifying child is a child who is your ...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)



was...

Under age 17 at the end of 2005



who...

Did not provide over half of his or her own support for 2005 (see Pub. 501)



## who . . .

Lived with you for more than half of 2005. If the child did not live with you for the required time, see *Exception to time lived with you* on page 23 of the Form 1040A instructions or page 21 of the Form 1040 instructions.



who...

Was a U.S. citizen, U.S. national, or a resident of the United States. If the child was adopted, see *Exception to citizen test* on page 23 of the Form 1040A instructions or page 21 of the Form 1040 instructions.



For more information, including definitions and special rules relating to an adopted child, foster child, and qualifying child of more than one person, see the instructions for Form 1040A or Form 1040, line 6c.





OMB No.	1545-1984
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► Attach to your tax return. ► See separate instructions.

**Domestic Production Activities Deduction** 

Form 8903

Department of the Treasury Internal Revenue Service

Name	e(s) as shown on return				Identifying nu	
1	Domestic production gross	receipts	·		1	E86800
2	Allocable cost of goods sol	d .	2	E86810		
2	-			E86820		
3	Directly allocable deduction	ns, expenses, or losses	. 3	E00020		
4	Indirectly allocable deduction	ons, expenses, or losses		E86830		
5	Add lines 2 through 4				5	E86840
6	Subtract line 5 from line 1	···· · · · · · · · · ·		· · · · · · ·	6	E86850 +/-
7	Qualified	Then enter the total qualified produce		me from		
'	production vou are a			· ۱		
	activities a Shareholder	Schedule K-1 (Form 1120S), box 12			7	E86860
•	from pass- <b>b</b> Partner	Schedule K-1 (Form 1065), box 13,		1		
-	through entities:	Schedule K-1 (Form 1065-B), box 9		1		
	c Beneficiary	Schedule K-1 (Form 1041), box 14,				
8		vities income. Add lines 6 and 7			8	E86870
	skip lines 9 through 15, an	d enter -0- on line 16			0	200070
9	Income limitation (see instr	•		١		
	<ul> <li>Individuals, estates, and domestic production act</li> </ul>	trusts. Enter your adjusted gross i ivities deduction	income figured w	vithout the	9	E86880 +/-
10	Enter the smaller of line 8	exempt organizations, see instructions or line 9. If zero or less, enter -0	- here, skip lines	11 through 15,	10	E86890
	· · · · · · · · · · · · · · · · · · ·	• • •				
11	Enter 3% of line 10	•••••	• • • • • •		11	E86900
12	Form W-2 wages (see inst	ructions)			12	E86910
13	Form W-2 If you are a-	Then enter the total Form W-2 wag	es from			
	from pass- a Shareholder	Schedule K-1 (Form 1120S), box 1		· · · · · · · · · · · · · · · · · · ·		
	through entities: <b>b</b> Partner	Schedule K-1 (Form 1065), box 13			13	E86920
	entities: D Faither	Schedule K-1 (Form 1065-B), box		}		
	c Beneficiary	Schedule K-1 (Form 1041), box 14				
14	Add lines 12 and 13				14	E86930
15	Form W-2 wage limitation.	Enter 50% of line 14			15	E86940
	-				16	E86950
16	Enter the smaller of line 1	1 or line 15				
47	Domostic production activ	vities deduction from cooperativ	ves Enter dedu	ction from Form		
17					17	E86960
18	Expanded affiliated group	allocation (see instructions)			18	E86970
19	here and on Form 1040, li	ivities deduction. Combine lines ne 35; Form 1120, line 25; Form	1120-A, line 21;	or the applicable		
	line of your return	<u> </u>			19	E86980
For	Paperwork Reduction Act Noti	ice, see separate instructions.	С	at. No. 37712F		Form <b>8903</b> (200

# **Exemption Amount for Taxpayers Housing** Individuals Displaced by Hurricane Katrina

Attach to Form 1040, Form 1040A, or Form 1040NR

20 5 Attachment Sequence No. 55 Your social security number

÷

÷

OMB No. 1545-0074

Internal Revenue Service Name(s) shown on your return

8914

Department of the Treasury

Form

Part I	Information on Individuals Displaced by Hurricane Katrina for Whom You Provided Housing in Your
	Main Home for at Least 60 Consecutive Days
	Description of the second the second structure of the second s

Do not enter information for more than four individuals or for anyone included on line 6d of Form 1040 or 1040A (line 7d of Form 1040NR).

1 (a) First and last name	(b) Social security number (see instructions)	(c) Former address in disaster area (number and street, city or town, state, and ZIP code)	consecutive days housed in your main home
NMDSP1	S039		
NMDSP2	S040		· · ·
NMDSP3	S041		
NMDSP4	S042		

Part II Exemption Amount N11

2	Multiply \$500 by the total number of individuals listed in Part I above. Do not enter more than \$2,000 (\$1,000 if married filing separately)	2	E21200
3	Multiply \$3,200 by the total number of exemptions claimed on line 6d of Form 1040 or Form 1040A (line 7d of Form 1040NR)	3	E21205
4	Add lines 2 and 3	4	E21210
5	Is the amount on Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36), more than the amount shown on line 6 below for your filing status?		
	No. (STOP) Enter the amount from line 4 above on Form 1040,		
	line 42 (Form 1040A, line 26; or Form 1040NR, line 39).		· .
	Yes. Enter on line 5 the amount from Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36)       5		
6	Enter the amount shown below for your filing status. <ul> <li>Single—\$145,950</li> <li>Married filing jointly or Qualifying widow(er)—\$218,950</li> <li>Married filing separately—\$109,475</li> <li>Head of household—\$182,450</li> </ul>		
7	Subtract line 6 from line 5. Is the result more than \$122,500 (\$61,250 if married filing separately)?		
	Yes. (STOP) Enter the amount from line 2 above on Form 1040,		
	line 42 (Form 1040A, line 26; or Form 1040NR, line 39)		
	No. Continue.		
8	Divide line 7 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)		
9	Multiply line 8 by 2% (.02) and enter the result as a decimal rounded to at least three places .		
10	Multiply line 3 by line 9	10	E21215
10 11	Exemption amount. Subtract line 10 from line 4. Enter the result here and on Form 1040, line 42; Form 1040A, line 26; or Form 1040NR, line 39	11	E21220

For Paperwork Reduction Act Notice, see back of form.

# **General Instructions**

## **Purpose of Form**

Use Form 8914 to claim your personal exemptions, exemptions for dependents, and the additional exemption amount for providing housing in your main home to one or more individuals displaced by Hurricane Katrina.

## **Additional Exemption Amount**

You can claim an additional exemption amount of \$500 for each displaced individual (defined below). The additional exemption amount is allowable once for a specific individual. The maximum additional exemption amount you can claim for all displaced individuals is \$2,000 (\$1,000 if married filing separately). The additional exemption amount you claim for displaced individuals in 2005 will reduce the \$2,000 maximum for 2006. If two or more taxpayers share the same main home, only one taxpayer in that main home can claim the additional exemption amount for a specific displaced individual. If married filing separately, only one spouse may claim the additional exemption amount for a specific displaced individual. In order for you to be considered to have provided housing, you must have a legal interest in the main home (that is, own or rent the home).

## **Displaced Individual**

For you to claim the additional exemption amount, a displaced individual:

• Must have had his or her main home in the Hurricane Katrina disaster area (for this purpose, the states of Alabama, Florida, Louisiana, and Mississippi) on August 28, 2005, and he or she must have been displaced from that home. If the individual's main home was located outside the core disaster area (defined below), that home must have been damaged by Hurricane Katrina or the individual must have been evacuated from that home because of Hurricane Katrina.

• Must have been provided housing in your main home free of charge for a period of at least 60 consecutive days ending in the tax year in which the exemption is claimed. See *Compensation for Housing* on this page.

• Cannot be your spouse or dependent.

## **Core Disaster Area**

The following areas in three states are within the core disaster area.

Alabama. The counties of Baldwin, Choctaw, Clarke, Greene, Hale, Marengo, Mobile, Pickens, Sumter, Tuscaloosa, and Washington.

Louisiana. The parishes of Acadia, Ascension, Assumption, Calcasieu, Cameron, East Baton Rouge, East Feliciana, Iberia, Iberville, Jefferson, Jefferson Davis, Lafayette, Lafourche, Livingston, Orleans, Plaquemines, Pointe Coupee, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Vermilion, Washington, West Baton Rouge, and West Feliciana.

Mississippi. The counties of Adams, Amite, Attala, Choctaw, Claiborne, Clarke, Copiah, Covington, Forrest, Franklin, George, Greene, Hancock, Harrison, Hinds, Holmes, Humphreys, Jackson, Jasper, Jefferson, Jefferson Davis, Jones, Kemper, Lamar, Lauderdale, Lawrence, Leake, Lincoln, Lowndes, Madison, Marion, Neshoba, Newton, Noxubee, Oktibbeha, Pearl River, Perry, Pike, Rankin, Scott, Simpson, Smith, Stone, Walthall, Warren, Wayne, Wilkinson, Winston, and Yazoo.

## **Compensation for Housing**

You cannot claim the additional exemption amount if you received rent (or any other amount) from any source for providing the housing. You are permitted to receive payments or reimbursements that do not relate to normal housing costs, including the following.

 Food, clothing, or personal items consumed or used by the displaced individual.

• Reimbursement for the cost of any long distance telephone calls made by the displaced individual.

• Reimbursement for the cost of gasoline for the displaced individual's use of your vehicle.

However, you cannot claim the additional exemption amount if you received any reimbursement for the extra costs of heat, electricity, or water used by the displaced individual.

# **Specific Instructions**

## Line 1, Column (a)

Enter the first and last names of up to four individuals displaced by Hurricane Katrina who were provided housing in your main home for at least 60 consecutive days during 2005. If less than 60 consecutive days, you cannot claim an additional exemption amount for this individual.

## Line 1, Column (b)

Enter the displaced individual's social security number (SSN) or individual taxpayer identification number (ITIN). You must provide this information in column (b) to claim an exemption amount. You may use **Form W-9**, Request for Taxpayer Identification Number and Certification, to request an SSN or ITIN from the displaced individual.

# Line 1, Column (c)

Enter the street address where the displaced individual's main home was located on August 28, 2005. That home must have been located in the Hurricane Katrina disaster area on that date. Include the number and street, city or town, state, and ZIP code.

# Line 1, Column (d)

Enter the number of consecutive days the displaced individual was provided housing in your main home free of charge.

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 Internal Revenue Code section 6103.

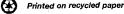
The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.



Page 2





X	YEAR 200	5 FIXED LENGTH RECORD LAYOUT		- 		
	ELEMENT	ITEM	POS	TYPE	START	EN
		IDENTIFICATION FIELDS				
	REC_ID	Service Center Record Identification Number	7			· · ·
	S002 S003	Primary Taxpayer Identification Number	9		+	
	N1	Number of Returns	2	N	26	1
	PPANID	Primary Taxpayer REC_ID for EOYTICK Returns	7	N	28	
					-	<u> </u>
	DOIZE	PROCESSING CODES Variable Record Size	5	- N	35	
1	RSIZE	Number of Variable Fields	5			1
		NONBUSINESS CODES - Alpha-Numeric		<u> </u>	45	<u> </u>
1	AUDIT1	Audit Code 1, Form 8862	1			<u> </u>
2	AUDIT2 AUDIT3	Audit Code 3, Form 8862	1	+	<u> </u>	-
4	AUDIT4	Audit Code 4, Form 8862	1	0		
5	AUDIT5	Audit Code 5, Form 8862	1		-	+
6	AUDIT6	Audit Code 6, Form 8862	· 1			-
7	AUDIT7	Audit Code 7, Form 8862				-
8	AUDIT8 AUDIT9	Audit Code 8, Form 8862 Audit Code 9, Form 8862				4
9 10	AUDIT10	Audit Code 10, Form 8862	1	0	54	
11	BCNTRY	Foreign Country for Financial Account, Schedule B	25		55	
12	CITYST	City/State	25		80	+
13		Document Locator Number	14		C 105 C 119	+
14 15	GENDERP	Pnmary Taxpayer Gender Secondary Taxpayer Gender		_	2 120	
15	NMCTRL	Primary Taxpayer Name Control			C 121	
17	N21	Zip Code Expanded - first 9 digits of zip-code			2 125	
18	OCCPRI	Primary Taxpayer Occupation	20		C 134	
19	OCCSEC PPREP	Secondary Taxpayer Occupation RTF paid preparer code	2(		C 154 C 174	+
20 21	PPREP	Alpha State Code		+	C 175	-
21	SNAME	Spouse Name Contol			C 177	
			·			
		NONBUSINESS CODES - Numeric (1 digit codes)		1	N 181	
1 2		Primary Over 65 Indicator Secondary Over 65 Indicator			N 182	
3		Age Indicator		1	N 183	\$
4		AGI RTF Error Indicator	-		N 184	
5		AGI Error Indicator			N 185 N 186	+
6		Alternative Minimum taxable income code, Form 6251 At risk code, Farm rental Form 4835			N 186 N 187	_
- 7 8	······ به محمد المحمد الم	Third Party Authonization Indicator			N 188	-
9	BLEVEL	BEA Sample Level		1	N 189	1
10		CADE Indicator			N 190	
11		Capital Gains Deduction limitation code, Schedule A		<u>(</u>	N 191 N 192	1
12 13		Capital Gain/Loss Indicator Student/disabled-child indicator 1, Schedule EIC		_	N 193	
13		Studen/disabled-child indicator 2, Schedule EIC		-	N 194	
15	······································	Computer Software Prepared Code			N 195	
16		Computed Primary Stratifying Vanable			N 196	
17		Continuous Work History Sample Indicator		+	N 197 N 198	-
18 19		Sampling Group Direct Deposit Indicator			N 190	
20		Child 1 Disabled Indicator, Form 8839		<u>,</u>	N 200	_
21	and the second sec	Child 2 Disabled Indicator, Form 8839		- <del>1</del>	N 20'	
22		Dependent Status Indicator			N 202	
23		State With More Than One District Child's line 17 schedule D tax indicator, Form 8615	+	+	N 203 N 204	
24 25		Family Schedule D Tax Indicator, Form 8615			N 20	
26		Child's Schedule D Tax Indicator, Form 8615		_	N 200	6
27	DTAXP	Parent's Schedule D Tax Indicator, Form 8615		1	N 20	
28		Electronic Filing Indicator		1	N 20	
29		Eamed Income Credit Code		1	N 20	
30 31		RTF code for invalid SSN on Schedule ElC		1	N 21	
32		Presidential Election Campaign, Fund boxes Code		1	N 21	2
33	EPZONE	Enterprise zone Indicator, Form 4562			N 21	
34	FDED	Form of deduction code	_	1	N 21	
35		Filing status age indicator, Schedule R		1	N 21	_ <del>i</del>
36 37		Reserved (Not needed every year)		1	N 21	
38		Form Preparation Indicator		1	N 21	
39		Child 1 Foreign Indicator, Form 8839 1		1	N 21	9

## TAX YEAR 2005 FIXED LENGTH RECORD LAYOUT

	ELEMENT	ITEM	POS	TYPE	<u>START</u>	<u>END</u>
40	FORNC2	Child 2 Foreign Indicator, Form 8839	1	<u> </u>	220	2
41	FUTA1	FUTA Tax, Sect. 44 Indicator, Schedule H	1	the second second second	221	
42	FUTA2	FUTA Tax, Sect. 45 Indicator, Schedule H	1		222	
43	GAACD	General Asset Account Election Code, Form 4562	1		223	
44	HINC	High Income Cohort Panel Indicator	1		224	
45	HINTX	High income nontaxable indicator	1		225	
46	HSAHDI1	High Deductible Health Plan Indicator, Form 8889 (first form)	1			
47	HSAHDI2	High Deductible Health Plan Indicator, Form 8889 (second form)	1	}		
48	HSATXEX1	Additional 10 Percent Tax Exception Indicator, Form 8889 (first form) Additional 10 Percent Tax Exception Indicator, Form 8889 (second form)	1			
49 50	HSATXEX2		1	·····		
50	IE	Itemized deductions election indicator	1			
52	IRI	Individual Unedited Panel Indicator	1			
52 53		Interesting return indicator Computed interesting return indicator	1	f		
53	KDED	Katrina Charitable deduction limitation code, Schedule A	1	in commence and the second sec		
55	KID14	Child under age 14 code, Form 6251	1	÷	235	
56	LEV	Original Sample Level - LEVEL	1		236	L
57	LEVSEC	Final Sample Level	1			
58	LRG	Large AGI retum indicator	1			j
59	LSD5YM	Participation in plan for 5 or more years, Form 4972	1			
59 60		Death Beneficiary Indicator, Form 4972	1			
61	LSDEBI	Employee Benefit Indicator, Form 4972	1			
62	LSDEBI	Prior vear distribution Indicator, Form 4972	1		and fear at all the first and send and the	
63	LSDQPI	Qualified Plan Indicator, Form 4972	1		the second	*********
64	LSDQPI	Rollover Indicator - Form 4972	1	· · · · · · · · · · · · · · · · · · ·		
65	MARS	Marital (filing) Status	1	J		ومستعدين ورجان
66	MATH	Math Status Code	1			
67	MEDEXC	Medical Choice Distribution Tax Exception Indicator, Form 8853	1			
68	MIDR	MFSS Itemized Deduct. Requirement Ind.	1	the second second second		Concernance of the
69	MPARFR	Minas hemized bedder. Requirement ind. Mantal Participation, farm rental Form 4835	1		1	·
70	MRC	Multiple Recipients Code, Form 4972	1			
70	MSAEXC	MSA Distribution Tax Exception Indicator, Form 8853	1		<u></u>	
72	MSALTC	Individual LTC Insurance Contract Indicator, Form 8853	1			2
73	MSALTC	Primary High Deductible Health Plan Indicator	1			have an or the second
74		Primary High Deducation Reality Plan Indication	1	· · · · · · · · · · · · · · · · · · ·	······	· · · · · · · · · · · · · · · · · · ·
	MSAPRI		1			and an owned as sure 1
75	MSAPUN	Primary MSA Previously Uninsured Indicator Secondary MSA Indicator	1			and the second se
76	MSASEC		1			classes and a
77	MSASHD		1			
78	MSASUN		1			
79	MSATRM	Terminally III Indicator, Form 8853	1		And an	
80	MTH3YR	MACRS property, 3-year method, Form 4562	1			
81	MTH5YR	MACRS property, 5-year method, Form 4562	1	and the second s		+
82	MTH7YR	MACRS property, 7-year method, Form 4562		when some We see her I at some the	A LINE PARAMETER COMPANY	
83	MTH10Y	MACRS property, 10-year method, Form 4562	1			
84	MTH15Y	MACRS property, 15-year method, Form 4562		······	· · · · · · · · · · · · · · · · · · ·	
85	MTH20Y	MACRS proprety, 20-year method, Form 4562	1			
86	NONCOM	Noncompute code	1		and the second s	
87	NOTREQ	EIC Child's SSN Not Required				
88	PANIND	Panel Indicator	1			
89	PBI	Primary Blind Indicator	1			
90	PMARS	Parents Filing Status Code, Form 8615			·	
91	PREP	Paid Preparer Code		N N		· · · · · · · · · · · · · · · · · · ·
92	PSV	Primary Stratifying Variable	1		· · · · · · · · · · · · · · · · · · ·	
93	PT3IND	Part 3 Indicator on Form 8801		N N		
94	PURP	Personal Use Rental Property, Schedule E	1		******	
95	PYINC	Prior Year Earned Income Election Indicator		N N		
96	PYMARS	Mantal Status (Prior Year), Form 8801 F8839 Multiple Forms Indicator	1			
97						
98	RELAT1	Child 1 Relationship Indicator, Schedule EIC	- instantion of the second	N N		
99	RELAT2	Child 2 Relationship Indicator, Schedule EIC		N N		
100	RAL	Refund Anticipation Loan Indicator	and a second second			·
101	REGION	IRS Region			and the second of Taxable and the second sec	
102	REJ_CD	Reject Code, incoming				
103	RSI	Acceptance or Rejection of Return		<u>N</u>		
104	SBI	Secondary Blind Indicator		N N		
105	SCHBFA	Foreign Accounts Code, Schedule B	• - j	N N	The supervised and the supervised states and the	
106	SCHBFT	Foreign Trusts Code, Schedule B		I N		
107	SCHCE1	Schedule C RTF error indicator				a la versa ava
108	SCHCER	Schedule C Error Indicator		I N		ada na sa sa da
109	SCHDE1	Schedule D RTF error indicator		I N		
110	SCHDER	Schedule D Error Indicator		I N		
111	SCHEE1	Schedule E RTF Error Indicator		I N		
	SCHEER	Schedule E Error Indicator		I N	292	!
112	JOULEER					

	ELEMENT	ITEM	POS	TYPE	<u>START</u>	EN
115	SCHFER	Schedule F Error Indicator	1	N	295	
16	SFCPRI	Schedule SE Farm Code - Primary	1	<u> </u>	296	
17	SFCSEC	Schedule SE Farm Code - Secondary	1	N	297	
118	SHRTYR	Form 6251, annualized return code	1	N	. 298	
119	SOCAED	SOCA Edit Indicator	1	N		
120	SPNDC1	Child 1 Special Need Indicator, Form 8839	1		300	
121	SPNDC2	Child 2 Special Need Indicator, Form 8839	11			
122	SSNERR	RTF code for invalid SSN	1	<u> </u>		
123	STATETX	State Sales Tax, Schedule A	1			
124	STDNT1	Student 1 Under Age 24, Schedule EIC	1			
125	STDNT2	Student 2 Under Age 24, Schedule EIC	1		305	
126	STIND	Secondary SSN Code	1	N	306	
127	TAGEP	Primary Over 65 Indicator - (Taxpayer)	11			
128	TAGES	Secondary Over 65 Indicator - (Taxpayer)	1			
129	TDSI	Dependent Status Indicator (Taxpayer)	1			<u> </u>
130	TFORM	Corrected Form of Return	+	N N		
131	TMARS	Mantal (Filing) Status (Taxpayer)				
132	TXNT	Taxable or Nontaxable Returns	+ -		+	
133	TXST	Tax Status	+	N N		
134	XTXCR1 XTXCR2	Dependent 1 Child Tax Credit Indicator, Form 1040 Dependent 2 Child Tax Credit Indicator, Form 1040		N N		
135 136	XTXCR2 XTXCR3	Dependent 3 Child Tax Credit Indicator, Form 1040				
130	XTXCR4	Dependent 4 Child Tax Credit Indicator, Form 1040	+			1
137	XTXCR4	Dependent 5 Child Tax Credit Indicator, Form 1040	+		+	
130	XTXCR6	Dependent 6 Child Tax Credit Indicator, Form 1040		I N	1	<u>+</u>
140	XTXCR7	Dependent 7 Child Tax Credit Indicator, Form 1040	<u> </u>	I N		<u></u>
141	XTXCR8	Dependent 8 Child Tax Credit Indicator, Form 1040		I N	321	
142	XTXCR9	Dependent 9 Child Tax Credit Indicator, Form 1040	+	1 N	322	1
143	XTXCR10	Dependent 10 Child Tax Credit Indicator, Form 1040		1 N	323	
144	XTXCR11	Number of Qualifying Children who are not Dependents, Form 8901		1 N	324	
145	YEAR	Year Code		1 <u> </u>	325	
		NONBUSINESS CODES - Numeric (2 digit codes)		+	1	
1	AGDR	Adjusted Gross Deficit Range	+ :	2 N	326	
2	AGIR1	Adjusted Gross Income Range 1		2 N	328	
3	AGIR2	Adjusted Gross Income Range 2		2 N	I 330	
4	AGIR5	Adjusted Gross Income Range 5		2 N	1 332	2
5	AGIRJ	Adjusted Gross Income Range J		2 N	1	1
6	AGIRP	Adjusted Gross Income Range P		2 N		
7	AG2441	Percentage of AGI, Form 2441		2 N	<u> </u>	
8	AG8880	Percentage of AGI, Form 8880		2 N		
9	CYCLE	Cycle - Martinsburg posting cycle (week only)		2 1		
10	DIST	District		2 N		
11	DISTIN	District, incoming		2 1		
12	DOC	Document code (Digits 4-5 of Document Locator Number - DLN)		2 N 2 N		
13	HCMONQ1	Number of Months Eligible, Form 8885 (first form) Number of Months Eligible, Form 8885 (second form)		2 r 2 N	-	
14	HCMONQ2			2 1		<u> </u>
15	LSDMEC NMNTH1	Lump-sum averaging method code, Form 4972 Number of Months Child 1 Lived With You Indicator, Schedule EIC		2 1		
16	NMNTH2	Number of Months Child 2 Lived With You Indicator, Schedule EIC		2 1		
17 18	N14	Yes boxes ckecked - Presidential election campaign fund		2 1		
19	N19	Number of Forms 8609-Schedule A filed			1 362	1
20	N20	Number of Qualified Students Hope Credits, Form 8863			N 364	-
21	N24	Number of Children for Child Tax Credit, Form 1040			N 366	
22	N25	Number of Qualified Students Lifetime Learning Credit, Form 8863			N 368	3
23	PODP	Post of duty code, Primary Form 2555		2 1	N 370	)
24	PODS	Post of duty code, Secondary Form 2555			N 372	-+
25	PTC	Primary Tracking Code			N 374	
26	REJECT	Reject Code			N 376	
27	STATE	State			N 378	
28	STC	Secondary Tracking Code			N 380	_
29	SVCCTR	Service Center			N 382	
30	TOTXSZ	Size of Total Income Tax		_	N 384	
31 32	TPICD TTXPCT	RESERVED Total Income Tax as Percent of AGI			N 386 N 386	_
32			-	-		-
		FORM/SCHEDULE INDICATORS - Numeric (2-digit codes)				
33	F1116	Presence of Form 1116, Foreign Tax Credit			N 390	
34	F2106	Presence of Form 2106, Employee Business Expenses	·		N 392	· 1
35	F2106EZ1	Presence of Form 2106EZ, Employee Business Expenses, Primary			N <u>394</u>	+
36	F2106EZ2	Presence of Form 2106EZ, Employee Business Expenses, Secondary		+	N396	+
37	F2106I	Incoming, Presence of Form 2106, Employee Business Expenses			N 398	1
38	F2439	Presence of Form 2439, Notice to Shareholder of Undistributed Capital Gains			N 400	_
39	F2441	Qualified individual indicator, Form 2441, Child and Dependent Care Expenses	1	2 1	N 402	<b>5</b>

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# TAX YEAR 2005 FIXED LENGTH RECORD LAYOUT

.	ELEMENT		POS	TYPE	START	ENI
41	F3468 F3800	Presence of Form 3468, Investment credit Presence of Form 3800, General business credit	2			
42	F3903	Presence of Form 3000, General business credit Presence of Form 3903, Moving Expenses	2		400	
44	F4136	Presence of Form 4136, Gasoline for Federal Tax Paid on Fuels	2		412	
45	F4137	Presence of Form 4137, Social Security and Medicare Tax on Unreported Tips	2		414	
46	F4562	Presence of Form 4562, Depreciation and Amortization	2		416	
47	F4684	Presence Of Form 4684, Casualties and Thefts	2	N	418	
48	F4797	Presence of Form 4797, Sales of Business Property	2	N	420	
49	F4835	Number of Form 4835, Farm Rental Income and Expenses, attached	2		422	
50	F4952	Presence of Form 4952, Investment Interest Expense Deduction	2		424	
51	F4972	Presence of Form 4972, Tax on Lump-Sum Distributions	2	and the second s	426	
52	F5329	Presence of Form 5329, Additional Taxes on Qualified Plans (including IRAs)	2		428	
53	F5864	Presence of Form 5884, Work Opportunity Credit	2		430	
54	F5864A	Presence of Form 5884A, Credit for Employers affected by Humcane katrina, Rita, or Wilma	2		L	
55	F6198	Presence of Form 6198, At-Risk Limitations	2			
56	F6251	Presence of Form 6251, Altemative Minimum Tax - Individuals	2		436	
57	F6251D	Presence of Long Term Capital Gains on Forced Returns	2	Law and the second second	438	
58	F6252	Presence of Form 6252, Installment Sale Income	2		440	
59	F6781	Presence of Form 6781, Gains/Losses from Sect. 1256 Contracts and Straddles	2		442	
60	F8283	Presence of Form 8283, Noncash Chantable Contributions	2			
61	F8396	Presence of Form 8396, Mortgage Interest Credit	2	-i	446 448	·
62	F8582	Presence of Form 8582, Passive Activity Loss Limitations			448	
63	F8586	Presence of Form 8586, Low-Income Housing Credit Presence of Form 8606, Nondeductible IRAs and Coverdell ESAs			450	
64 65	F8606 F8615	Presence of Form 8606, Nondeductible IKAs and Coverdell ESAs Presence of Form 8615, Tax for Children Under 14 w/ Investment Income \$1500	1 2			-
66	F8801	Presence of Form 8015, 1 ax for Children Under 14 withvestment income \$ 1500	2	····		
67	F8812	Presence of Form 8812, Additional Child Tax Credit	2			
68	F8814	Presence of Form 8814, Parent's Election to Report Child's Interest and Dividend	-			
69	F8814A	Additional Form 8814 filed	1 2			
70	F8824	Presence of Form 8824, Like-Kind Exchanges		2 N		
71	F8839	Presence of Form 8839, Qualified Adoption Expenses	2	2 N	466	
72	F8844	Presence of Form 8844, Empowerment Zone Employment Credit	.2	2 N	468	
73	F8853	Presence of Form 8853, Medical Savings Accounts	2	The second s	470	
74	F8863	Presence of Form 8863, Education Credits (Hope and Lifetime Learning Credits)	under a another state	? N	472	
75	F8864	Presence of Form 8864, Biodiesel and Renewable Diesel Fuels Credit	2			
76	F8880	Presence of Form 8880, Credit for Qualified Retirement Savings	2		· · · · · · · · · · · · · · · · · · ·	
77	F8885	Presence of Form 8885, Health Coverage Tax Credit	2		Contractor of the Contractor of the Contractor	
78	F8889	Presence of Form 8889, Health Savings Accounts	1			$\sim$
79	F8901	Presence of Form 8901, Information on Qualifying Children Who Are Not Dependents				L
80	F8903	Presence of Form 8903, Domestic Production Activities Deduction		2 N		<u> </u>
81	F8914	Presence of Form 8914, Exemption Amount for Taxpayers Housing Individuals Displaced by Humcane Katrina		2 N	NAMES OF A DESCRIPTION	in anti- a mana
82	SCHA	Presence of Schedule A, Itemized Deductions		ومحاجب والمبرجين وماستاه والمرقيص	A commentation and a second	L
83	SCHB	Presence of Schedule B, Interest and Ordinary Dividends	and an	2 N		
84	SCHCF	Schedule C or F Indicator		2 N		
85	SCHD	Presence of Schedule D, Capital Gains and Losses	4	2 N	<u> </u>	
86	SCHE	Presence of Schedule E, Supplemental Income and Loss		2 N 2 N		÷
87	SCHH	Presence of Schedule H, Household Employment Taxes				
88	SCHJ	Presence of Schedule J, Farm Income Averaging, incoming		2 N 2 N		· · · · · · · · · · · · · · · · · · ·
89	SCHJIN	Presence of Schedule J, Farm Income Averaging, outgoing		2 N 2 N	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
90	SCHSE	Presence of Schedule SE, Self-Employment Tax		<u> </u>	504	<u> </u>
		EXEMPTION FIELDS - Numeric (2-digit codes)			+	<u> </u>
91	N2	Total Exemptions (generated)	1	2 N	506	
92	N3	Exemptions for Taxpayers		2 N	A	A
93	N6	Exemptions for Total Dependents		2 N		
94	N7	Exemptions for Children Living at Home (generated)		2 . N		· · · · · · · · · · · · · · · · · · ·
95	N8	Exemptions for Children Living Away from Home (generated)		2 N		from a second
96	N9	Exemptions for Parents (generated)		2 N		
97	N10	Exemptions for Other Dependents (generated)		2 N	518	
98	N11	Number of Exemptions: For individuals displaced by Humcane Katrina		2 N		-i
99	RXOCAH	Exemptions for Children living at home (taxpayer)		2 N		
100	RXOPAR	Exemptions for Parents (taxpayer)		2 N		
101	RXTOT	Total Exemptions (taxpayer)		2 N		
102	XFPT	Primary Taxpayer Exemption		2 N		
103	XFST	Secondary Taxpayer Exemption		2 N		
104	XOCAH	Exemptions for Children Living at Home		2 N	·····	
105	XOCAWH	Exemptions for Children Living Away from Home Due to Divorce/Separ.		2 N		
106	XOODEP	Exemptions for Other Dependents		2 N		
107	XOPAR	Exemptions for Parents		2 N		- 6
1.08	хтот	Total Exemptions		2 N	540	
				<u>.</u>		
		NONBUSINESS CODES - Numeric (3 digit codes)	_			
1	ASAMP	Actual Sample Code		3 N		
2	ASAMP2	Actual BEA Sample Code	1	3 N	545	1

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ELEMENT		POS	TYPE	START	END
CSAMP2	Computed Sample Code Sole Prop	3		551 554	·
EICAG1 EICAG2	Earned Income Credit Child 1 Age Venified Number, Schedule EIC Earned Income Credit Child 2 Age Venified Number, Schedule EIC	3		557	_
N13	Number of Foreign Partners, Schedule E	3		560	
N15	Number of Partnerships, Schedule E	3		563	
N16	Number of S Corporations, Schedule E	3		566	
N17	Number of Schedule E businesses, All at Risk	3	N	569	
N18	Number of Schedule E Businesses, Partially-At-Risk	3	N	572	
N22	Number of Rentals, Schedule E	3	N	575	
N23	Number of Royalties, Schedule E	3		578	
PSAMP	Punched Sample Code	3		581	
PSAMP2	Punched BEA Sample Code	3		584	
TPNC1	Taxpayer Notice Code 1	3		587	
TPNC2	Taxpayer Notice Code 2	3		590	
TPNC3	Taxpayer Notice Code 3	3		593	
TPNC4	Taxpayer Notice Code 4	3			
TPNC5	Taxpayer Notice Code 5	3			
TXRT	Marginal Tax Rate	3			
WSAMP	Sample Code Used For Weighting	3			
WSAMP2	Sample Code Used For Weighting Sole Prop	3			•
WSAMP3	Sample Code used for Weighting Level 3 Data	3	N N	611	······
		. <u> </u>	ļ	ļļ	
	NONBUSINESS CODES - Numeric (4 digit codes)	· ·		ļļ	
DOBMD	Primary Taxpayer Date of Birth (Month/Day)	4		i	
DOBYR	Primary Taxpayer Date of Birth (Year)	4			
DODMD	Primary Taxpayer Date of Death (Month/Day)	4			
DODYR	Primary Taxpayer Date of Death (Year)	4			
EICYB1	Year of Birth, child 1, Schedule EIC	4	·		
EICYB2	Year of Birth, child 2, Schedule EIC	4	-		_
EYOB1	Year of Birth, child 1, Schedule EIC Underreporter Program				
EYOB2	Year of Birth, child 2, Schedule EIC Underreporter Program	4			
FLPDMO	Filing (accounting) period - month	4			
FLPDYR	Filing (accounting) period - year		4 N 4 N		
QAEDOB1	Year of Birth, child 1, Form 8839		4 N 4 N		
QAEDOB2	Year of Birth, child 2, Form 8839		4 N 4 N		
SDOBMD	Secondary Taxpayer Date of Birth (Month/Day)		4 N 4 N		_
SDOBYR	Secondary Taxpayer Date of Birth (Year)	1	4 N		
SDODMD	Secondary Taxpayer Date of Death (Month/Day)		4 N		
SDODYR	Secondary Taxpayer Date of Death (Year)		*	0/4	
<u> </u>	NONBUSINESS CODES - Numeric (5 digit codes)	<u> </u>	*		
	Ending 5-Digits of Transform TIN, Primary Taxpayer		5 N	678	
S007	Ending 5-Digits of Transform TIN, Secondary Taxpayer		5 N		
S019		+			
	NONBUSINESS CODES - Numeric (6 digit codes)	+	· ·		
CDORI	Child Care Credit Dependent 1 NAP DOB(YR/MO), Form 2441	1	6 N	688	· ·
CDOB1 CDOB2	Child Care Credit Dependent 2 NAP DOB(TR/MO), Form 2441		6 N		
D1DOB2	Dependent 1, Date of Birth (year/month)		6 N	<u> </u>	
D1DOB D2DOB	Dependent 2, Date of Birth (year/month)	_	6 1		
D3DOB	Dependent 3, Date of Birth (year/month)		6 N		
D3DOB D4DOB	Dependent 4, Date of Birth (year/month)		6 1		
DIFCD	RESERVED		6 1		
FLPDBG	Beginning Tax Period		6 1	4	
PCTPRI	Percent Basis Traditional IRA, Primary Taxpayer, Form 8606		6 1		<u> </u>
PCTSEC	Percent Basis Traditional IRA, Secondary Taxpayer, Form 8606		6 1		
POIGLO	Page Number/Line Count(svcctr control)			N 748	L
		1 .		· ·	
	Business Codes - Numeric (1 digit codes)				
ACCMEC	Accounting Method (Dominant Sch C)			N 754	
ACMEC1	Accounting Method (1st Sch C)	_		N 755	
ACMEC2	Accounting Method (2nd Sch C)			N 756	-
ACMEC3	Accounting Method (3rd Sch C)			N 757	+
ACCMEF	Accounting Method (Dominant Sch F)	1		N 758	<u>+</u>
ACMEF1	Accounting Method (1st Sch F)			N 759	-
ACMEF2	Accounting Method (2nd Sch F)			N 760	
ATRSKC	At Risk Code, (Dominant Sch C)			N 761	_
ARSKC1	At Risk Code, (1st Sch C)			N 762	
ARSKC2	At Risk Code (2nd Sch C)	_		N 763	+
ARSKC3	At Risk Code (3rd Sch C)			N 764	-
ATRSKF	At Risk Code (Dominant Sch F)	_	_!		4
ARSKF1	At Risk Code (1st Sch F)				-
	At Risk Code (2nd Sch F)	1	1	N 767	'
ARSKF2					1
ARSKF2 COMSCF	Combined Sch F Code (Dominant Sch F)		1	N 768	1
ARSKF1		At Risk Code (1st Sch F)	At Risk Code (1st Sch F)           At Risk Code (2nd Sch F)	At Risk Code (1st Sch F)         1           At Risk Code (2nd Sch F)         1	At Risk Code (1st Sch F)         1         N         766           At Risk Code (2nd Sch F)         1         N         766

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	ELEMENT	ITEM	POS	<u>TYPE</u>	<u>START</u>	<u>END</u>
18	COMSCH	Combined Schedule C Code (Dominant Sch C)	1	N	771	7
19	CMSCH1	Combined Schedule C Code (1st Sch C)	1	dament and a second	and the second se	Y
20	CMSCH2	Combined Schedule C Code (2nd Sch C)	1	N	773	
21	CMSCH3	Combined Schedule C Code (3rd Sch C)	1	N	774	Ť
22	DEPEXP	Depreciation Expense Source Indicator (Dominant Sch C)	1	N	775	7
23	DPEXP1	Depreciation Expense Source Indicator (1st Sch C)	1	N	776	7
24	DPEXP2	Depreciation Expense Source Indicator (2nd Sch C)	1	. N	777	7
25	DPEXP3	Depreciation Expense Source Indicator (3rd Sch C)	1	N	778	7
26	DOMC	Business Number ( Dominant Sch C)	1		779	
27	DOMC1	Business Number (1st Sch C)	. 1	N	780	7
28	DOMC2	Business Number (2nd Sch C)	1			
29	DOMC3	Business Number (3rd Sch C)	1	N	782	
30	DOMF	Farm Number (Dominant Sch F)	1			
31	DOMF1	Farm Number (1st Sch F)	1	N	784	
32	DOMF2	Farm Number (1st Sch F)	1		785	
33	FIRSTC	First Schedule C for the particular business (Dominant Sch C)		And in case of the second second	786	
34	FRSTC1	First Schedule C for the particular business (1st Sch C)	1	- i		
35	FRSTC2	First Schedule C for the particular business (2nd Sch C)	1	N	788	
36	FRSTC3	First Schedule C for the particular business (3rd Sch C)	. 1		789	a manufacture of a second s
37	INVENC	Dominant Business Inventory Code	1			· · · · · · · · · · · · · · · · · · ·
38	LLC	Limited Liability Company Code (Dominant Sch C)	1			
39	LLC1	Limited Liability Company Code (1st Sch C)	and a second	N		
40	LLC2	Limited Liability Company Code (2nd Sch C)		N		the reason of the second
41	LLC3	Limited Liability Company Code (3rd Sch C)				
42	MPARTC	Material Participation Code (Dominant Sch C)		<u>N</u>	1	
43	MPRTC1	Material Participation Code (1st Sch C)		N	1	
44	MPRTC2	Material Participation Code (2nd Sch C)	1		and the second sec	h
45	MPRTC3	Material Participation Code (3rd Sch C)		N		J
46	MPARTF	Material Participation Code (Dominant Sch F)		N		
47	MPRTF1	Material Participation Code (1st Sch F)		N		And the second second second
48	MPRTF2	Material Participation Code (2nd Sch F)		N	Same and the second second second	
49	SCHCEZ	Sch C-EZ Indicator (Dominate Sch C)		N		
50	CEZ1	Schedule C-EZ Indicator (1st Sch C)		. N		Acres and an arrest states
51	CEZ2	Schedule C-EZ Indicator (2nd Sch C)	1		Les	
52	CEZ3	Schedule C-EZ Indicator (3rd Sch C)		N	and the second second second second second	
53	SEXPRC	Sex of Proprietor (Dominant Sch C)		N	hanne and a second	
54	SXPRC1	Sex of Proprietor (1st Sch C)		N		
55	SXPRC2	Sex of Proprietor (2nd Sch C)		N		
56	SXPRC3	Sex of Proprietor (3rd Sch C)		N	formation of the second	Acres and and a second
57	SEXPRF	Sex of Proprietor (Dominant Sch F)		N		
58	SXPRF1	Sex of Proprietor (1st Sch F)		• N	Anno Anno 1997 ann anno 1997	Św
59	SXPRF2	Sex of Proprietor (2nd Sch F)	name and a support of the support of	N		
60	STATEM	Statutory Employee Box - Form W-2 (Dominant Sch C)		N N		
61	STATM1	Statutory Employee Box (1st Sch C)		I N		
62	STATM2	Statutory Employee Box (2nd Sch C)		N N		
63	STATM3	Statutory Employee Box (3rd Sch C)		N N	a property of the local sectors and the loca	
84	SXVRFY	Sex of Proprietor Venified (Dominant Sch C)		I N		
65	SXVRF1	Sex of Proprietor Venified (1st Sch C)		I N		
66	SXVRF2	Sex of Proprietor Venified (2nd Sch C)		I N		
67	SXVRF3	Sex of Proprietor Venified (3rd Sch C)		I N	820	
1	INVALC	Business Codes - Numeric (2 digit codes) Inventory Valuation (Dom Sch C)		2 N	821	1
2	INVLC1	Inventory Valuation (1st Sch C)		2 N	states to second a state of the	
3	INVLC2	Inventory Valuation (2nd Sch C)		2 N	825	)
4	INVLC3	Inventory Valuation (3rd Sch C)		2 N		
5	NICDE	Business Net Income/Net Deficit Code		2 N		
6	SZBRE	Size of Business Receipts		2 N	831	
		Business Codes - Numeric (3 digit codes)				-
1	SCHC	Total Number of Schedule C's attached, Profit or Loss From Business		3 N		*****
2	SCHCNM	Number of Schedule C's (when more than 3)		3 N		
3	SCHF	Total Number of Schedule F's attached, Profit or Loss From Farming	and the second se	3 N		
4	SCHFNM	Number of Schedule F's (when more than 2)		3 N	842	4

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NAIC1

NAIC2

NAIC3

NAIF

NAIF1

NAIF2

NAIFX

NAIFX1

Business Codes - Numeric (6 digit codes)

SOI Industry Code (Dominant Sch C)

SOI Industry Code (Dominant Sch F) RTF SOI Industry Code (1st Sch F) RTF

SOI Industry Code (1st Sch F) Corrected

SOI Industry Code (Dominant Sch F) Corrected

SOI Industry Code (2nd Sch F) RTF

SOI Industry Code (1st Sch C)

SOI Industry Code (2nd Sch C)

SOI Industry Code (3rd Sch C)

	ELEMENT	ITEM	<u>P<b>O</b>S</u>	<u>TYPE</u>	START	END
10	NAIFX2	SOI Industry Code (2nd Sch F) Corrected	6	N	899	90-
		SAMPLING FIELDS				
1	S006	Decimal Weight (use this weight when working with reject 0 only)	9	N	905	91
2	S008	Sample Count	. 9		914	- 92
3	S009	Population Count	9	N	923	93
4	S010	Sole Prop. Decimal Weight (use this weight when working with reject 0 and 13)	. 9	N	932	9
5	S011	Sole Proprietorship Sample Count	9	N	941	9-
6	S012	Sole Proppnertorship Population Count	9	N	950	9
7	S013	Level 3 Decimal Weight	- 9	• N	959	9
8	S014	Level 3 Sample Count	. 9	N	968	9
9	S015	Level 3 Population Count	9	N	977	9
				· .		
	THADDDDDD	FAMILY PANEL Steet Address	35		000	- 40
1	T*ADDRESS	Steer Address First Name Line	35	C	986	10
2	T*FNMLN		· · · ·	C	1021	10
3	T*SNMLN	Second Name Line	35	C	1056	10
4	T*DNMCT1	Dependent 1 Name Control - Underreporter Program	.4		1091	.10
5	T*DNMCT2	Dependent 2 Name Control - Underreporter Program	4		1095	10
6	T*DNMCT3	Dependent 3 Name Control - Underreporter Program	4		1099	11
7	T*DNMCT4	Dependent 4 Name Control - Underreporter Program	4		1103	11
8	T*QAENMCT1	Child 1- Name Control, Form 8839	4		1107	11
9	T*QAENMCT2	Child 2 - Name Control, Form 8839	4	C	1111	1'
10	T*MFNL	MFSS First Name Line	25	C	1115	
11	T*NMDEP1	Name, Dependent 1	25		1140	11
12	T*NMDEP2	Name, Dependent 2	25		1165	1
13	T*NMDEP3	Name, Dependent 3	25		1 1 9 0	12
14	T*NMDEP4	Name, Dependent 4	25		. 1215	12
15	T*NMDEP5	Name, Dependent 5	25		1240	1,
16	T*NMDEP6	Name, Dependent 6	25		1265	12
17	T*NMDEP7	Name, Dependent 7	25	-	1290	1:
18	T*NMDEP8	Name, Dependent 8	25			1;
19	T*NMDEP9	Name, Dependent 9	25			13
20	T*NMDEP10	Name, Dependent 10	25	C	1365	1:
21	T*NMDSP1	Name Displaced Individual 1, Form 8914	25	21 2 2 2	1390	14
22	T*NMDSP2	Name Displaced Individual 2, Form 8914	25	C	1415	14
)23	T*NMDSP3	Name Displaced Individual 3, Form 8914	25	C	1440	1
24	T*NMDSP4	Name Displaced Individual 4, Form 8914	25	C	1465	14
25	T*NMQUAL1	Name of Qualifying Child 1, Form 8901	25	C	1490	1
26	T*NMQUAL2	Name of Qualifying Child 2, Form 8901	25	C	1515	1
27	T*NMQUAL3	Name of Qualifying Child 3, Form 8901	25	C	1540	1
28	T*NMQUAL4	Name of Qualifying Child 4, Form 8901	25			1
29	T*CITYCT	City Character Count	2	N	1590	1
	1					

<u> </u>				TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
				(all fields are 17 digits **)
EX	ELEMENT	SIGN	$\vdash$	<u>ELEMENT NAME</u>
			┼──	IDENTIFICATION AND WEIGHT FIELDS - NO SIGN
			$\vdash$	
1	EINC			EIN Dominant Schedule C
2	EINC1		┞	EIN First Schedule C
3	EINC2		┞	EIN Second Schedule C
4	EINC3		<u> </u>	EIN Third Schedule C
5	EINF		┢	EIN Dominant Schedule F
6	EINF1	ļ		EIN First Schedule F
7	EINF2	<u> </u>	<u> </u>	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		Ι	Dependent #2 SSN
15				Dependent #3 SSN
16	S028		Τ	Dependent #4 SSN
17			1	Dependent #5 SSN
18			-	Dependent #6 SSN
19			+	Dependent #7 SSN
20		+──	+	Dependent #8 SSN
21		<u> </u>	+	Dependent #9 SSN
21			╋	Dependent #10 SSN
22		4.3 5.05		Form 8901 Qualifying Child 1 SSN
23			21 - 22 - 2 - 22 - 2 - 22 - 2	Form 8901 Qualifying Child 2 SSN
24		a		Form 8901 Qualifying Child 3 SSN
	5037			Form 8901 Qualifying Child 4 SSN
26		100 100	9 SSA 9 SSA	Form 8914 Displaced Individual 1 SSN
27	5039	Property 20	02 (544) C. (544)	Form 8914 Displaced Individual 2 SSN
28	<u></u> S040	<ul> <li>State Asia</li> </ul>	년 <u>41</u> 19 12년	Form 8914 Displaced Individual 3 SSN
29	S041		2. Mit. 19 2. A	1. これには、「「「「「」」」」」、「「」」、「」」、「」」、「」、「」、「」、「」、「」、
30	S042		(n. 1955) 1967 - 1967	
31	S044		+	Form 8814 SSN - First Form 8814
32	S045	1	_	Form 8814 SSN - Second Form 8814
33	S046	1		Form 8814 SSN - Third Form 8814
34	S04			ILOTIII 8003.00MA. CIITTO I. TETTO I. COMPANY AND A COMPANY
35	S048	<u> 888</u>	a Š	Form 8839 SSN, Child 2
36	S054	<u> </u>	$\perp$	Schedule EIC SSN, Child 1
37	S05	5		Schedule EIC SSN, Child 2
38	S05	5		Qualifying Individual 1st SSN - Form 2441
39	S05	7		Qualifying Individual 2nd SSN - Form 2441
40	S05	3		Hope Credit Student 1st SSN - Form 8863
41	S05	9	Τ	Hope Credit Student 2nd SSN - Form 8863
42	S06	2		Hope Credit Student 3rd SSN - Form 8863
43	S06	1		Hope Credit Student 4th SSN - Form 8863
44			1	Lifetime Learning Credit Student 1st SSN - Form 8863
45			╈	Lifetime Learning Credit Student 2nd SSN - Form 8863
46			╈	Lifetime Learning Credit Student 3rd SSN - Form 8863
40		+	1	Lifetime Learning Credit Student 4th SSN - Form 8863
			╉	MONEY AMOUNT FIELDS - FORMS 1040/1040A/1040EZ
48	E0005	0 +/	_	Expanded Income
		-		Computed Expanded Income
49	<u> </u>	-	-	Adjusted Gross Income (Deficit)
50	<u> </u>	-		Adjusted Gross Income (Deficit) AGI (Revenue Processing)
51	S0010			TALL LYNNYMUNA RECORDENSION

Image: State	· .			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
32       Toolds       -/-       Tested AGT (targayer)         35       \$30200       Salaries, Wages, and Tips (targayer)         36       \$20200       Salaries, Wages, and Tips (targayer)         36       \$20200       -/-       Other dependent earned income         37       \$00200       -/-       Interest resolved         38       Tooldo       -/-       Interest resolved         38       Tooldo       -/-       Interest target         38       Tooldo       -/-       Interest target         39       Tooldo       -/-       Interest target         30       -/-       Interest target       Interest         30       -/-       Noted Tark-exampt interest targayer)         30       -/-			-	(all fields are 17 digits **)
32       Toolds       -/-       Tested AGT (targayer)         35       \$30200       Salaries, Wages, and Tips (targayer)         36       \$20200       Salaries, Wages, and Tips (targayer)         36       \$20200       -/-       Other dependent earned income         37       \$00200       -/-       Interest resolved         38       Tooldo       -/-       Interest resolved         38       Tooldo       -/-       Interest target         38       Tooldo       -/-       Interest target         39       Tooldo       -/-       Interest target         30       -/-       Interest target       Interest         30       -/-       Noted Tark-exampt interest targayer)         30       -/-	RY	RLEMENT	STGN	ELEMENT NAME
55       E0020       Salaries, Mages and Tips         55       T00200       Asiaries, Mages and Tips (taxpayer)         56       E00300       -/. Other dependent santed income         57       E00300       -/. Otherest received (taxpayer)         58       T00300       -/. Taterest received (taxpayer)         59       E00400       Tax-exempt interest (taxpayer)         51       T00400       Tax-exempt interest (taxpayer)         52       E00600       Dividends (bost-May Sth)         54       E00600       Dividends (bost-May Sth)         55       E00600       Alimoy received (taxpayer)         54       E00600       Alimoy received (taxpayer)         55       E00600       Alimoy received (taxpayer)         56       E00600       Alimoy received (taxpayer)         57       T00600       Alimoy received (taxpayer)         58       E00900       Alimoy received (taxpayer)         59       Subiness or professional met profit/loss       Execteenties         58       E00900       -/- Bastial Gain Distributions (not reported on Sch D       -/-         50       E01000       -/- Bastial Gain Distributions (not reported on Sch D       -/-         50       E01000       -/- Bastischatin				
55       F00200       Salaries, Nages, and Tips (taxpayer)         56       E00250       //.       Diterest received (taxpayer)         58       F00200       //.       Interest received (taxpayer)         58       F00400       Tax-exempt interest (taxpayer)         51       F00400       Tax-exempt interest (taxpayer)         51       F00400       Tax-exempt interest (taxpayer)         51       F00400       Dividends (host-May Sth)         52       E00400       Dividends (host-May Sth)         53       F00400       State income tax refunds         54       E0050       Dividends (host-May Sth)         55       E00400       Alimony received (taxpayer)         54       E00500       Alimony received (taxpayer)         55       S00200       //       Muiness or professional net profit/loss         56       S00200       //       Nuteness or professional net profit/loss         57       F01000       //       Net cap: gain or loss reported on Sch D         58       S00200       //       Net cap: gain or loss reported on Sch D         57       E01000       //       Net cap: gain or loss reported on Sch D         58       S01000       //       Net cap: gain or loss			.,	
56         E00250         4/-         Interest received           58         T00300         +/-         Interest received           58         T00300         +/-         Interest received           58         T00300         +/-         Interest (taxpayer)           58         T00405         Text-exempt interest (taxpayer)           51         T00405         Text-exempt interest (taxpayer)           52         E00500         Dividends (taxpayer)           54         E00500         Dividends (taxpayer)           55         E00000         Alimory received (taxpayer)           56         E00000         Alimory received (taxpayer)           57         E00100         Alimory received (taxpayer)           58         E00000         Alimory received (taxpayer)           58         E00000         Alimory received (taxpayer)           58         E00100         Alimory received (taxpayer)           58         E00100         Alimory received (taxpayer)           58         E01000				
97       E00300       +/-       Interest received (taxpayer)         98       F00400       Tax-exempt interest (taxpayer)         96       T00400       Tax-exempt interest (taxpayer)         97       F00400       Tax-exempt interest (taxpayer)         97       F00400       Dividends         97       F00400       Dividends (taxpayer)         98       F00400       Alimony received (taxpayer)         98       F00400       Alimony received (taxpayer)         99       F00400       /-       Buines or profesional net profit/loss         90       709200       /-       Nutmess or profesional net profit/loss       Caxpayer)         91       F01000       /-       Nutmess or profesional net profit/loss       Caxpayer)         92       S01000       /-/       Nutmess or profesional net profit/loss       Caxpayer)         92       S01000       /-/       Nutmess or profesion Schelle D)       Capital Gain Distributions (not reported on Schelle D)         93       F01				
S8       T00300       4/-       Interest received (taxpayer)         S9       E00400       Tax-exempt interest       (axpayer)         S1       T00405       Tested Tax Exempt interest (taxpayer)         S1       T00405       Tested Tax Exempt interest (taxpayer)         S2       E00600       Dividends (taxpayer)         S6       E00600       Alimony received (taxpayer)         S6       E00600       +       Exempt interest (taxpayer)         S6       E00600       +       Exempt interest (taxpayer)         S6       E00600       +       Interest received (taxpayer)         S6       E00600       +       Exempt interest (taxpayer)         S7       E00100       +       Interest received on Sch (taxpayer)         S8       E01000       +       Net capital gain or loss reported on Sch D (Sev. Proc.)         S8       E01000       Capital gain distributions (taxpayer)       -         S8       E01100       Capital Gain Distributions </td <td></td> <td></td> <td> ,</td> <td></td>			,	
99       E00400       Tax-exempt interest (taxpayer)         60       T00400       Tax-exempt interest (taxpayer)         62       E00600       Dividends (taxpayer)         64       E00630       Dividends (taxpayer)         65       E00700       State income tax refunds         66       E00800       Alimony received (taxpayer)         67       T00600       Alimony received (taxpayer)         68       E00800       4/         69       E00900       4/         70       Tomeso or professional net profit/loss (taxpayer)         70       Tomeso or professional net profit/loss (taxpayer)         71       E01000       4/         72       S01000       4/         73       B01100       Cepital gain distributions (toxpayer)         74       E01800       4/         75       S01000       4/         76       S01000       4/         77       S01000       4/         78       S01000       4/         79       S01000       4/         70       S01000       Capital Gain Distributions         78       S01300       Geose TAA Distributions         79       T01400 <td></td> <td></td> <td></td> <td></td>				
60       T00400       Tax-exempt interest (taxpayer)         61       T00405       Tested Tax Exempt Interest (taxpayer)         62       B00600       Dividends (taxpayer)         63       T00500       Dividends (taxpayer)         64       B00500       Alimony received (taxpayer)         65       B00600       Alimony received (taxpayer)         66       B00600       Alimony received (taxpayer)         67       T00500       +/         68       B00600       +/         700500       +/       Business or professional net profit/loss         700500       +/       Rusiness or professional net profit/loss (taxpayer)         71       B0100       +/       Net capigain or loss reported on Sch D(Rev. Troc.)         72       B0100       -/       Net capigain or loss reported on Sch D(Rev. Troc.)         73       B0100       Capital gain distributions (torsen-May 5)         74       Supplemental schedule net gain or loss (taxpayer)         75       Supplemental schedule net gain or loss (taxpayer)         76       T01200       +/         77       Supplemental schedule net gain or loss       Capital gain distributions         76       Supplemental schedule net gain or loss       Capital gain distribut				
61       T00405       Tested Tax Exempt Interest (taxpayer)         62       E00600       Dividends (taxpayer)         64       E00650       Dividends (taxpayer)         65       E00700       State income tax refunds         66       E00800       Alimony received         67       T00800       Alimony received (taxpayer)         68       E00900       4/- Business or professional net profit/loss         69       S00900       4/- Combination Sch. C Profit/Loss Computer (Reve. Processing)         70       T00900       4/- Net cap: dain or loss reported on Sch D (Arv. Proc.)         71       E01000       +/- Net cap: dain or loss reported on Sch D(Arv. Proc.)         72       S01000       +/- Net cap: dain or loss reported on Sch D(Arv. Proc.)         73       E01100       Capital gain distributions (not reported on Schnelle D)         74       S01000       +/- Supplemental schedule net gain or loss         75       E01200       +/- Supplemental schedule net gain or loss         76       T01200       +/- Supplemental schedule net gain or loss         77       E01300       Gross IRA Distributions         78       E01400       Taxable IRA Distributions         79       T01400       Taxable IRA Distributions				
62       B00600       Dividenda         63       T00600       Dividenda (taxpayer)         64       B00600       Alimony received         65       B00001       Alimony received (taxpayer)         66       B00000       Alimony received (taxpayer)         67       T00800       Alimony received (taxpayer)         68       B00000       Alimony received (taxpayer)         69       B00000       4/         70       Buiness or professional met profit/loss         69       S00000       4/         80       B01000       4/         80       Botinstans StA. C Profit/Loss Computer (Reve. Proce.)         71       E01000       4/         80       B01200       4/         80       B01200       4/         801200       4/       Supplemental schedule net gain or loss         76       T01200       4/         801400       Taxable IRA Distributions         77       B01300       Frazble IRA Distributions         78       B01400       Taxable IRA Distributions         79       T01400       Taxable IRA Distributions         79       F01400       Taxable IRA Distributions (taxpayer)				
63       T00600       Dividends (taxpayer)         64       E00650       Dividends (Post-May Sth)         65       E00700       State income tax refunds         66       E00800       Alimony received         67       T00800       Alimony received         67       T00800       Alimony received         67       T00800       Alimony received         68       E00800       4/       Business or professional net profit/loss         59       S09500       4/       Enviness or professional net profit/loss         69       T00800       4/       Net cap. gain or loss reported on Sch D (Rev. Proc.)         71       E01000       4/       Net cap. gain or loss reported on Sch Chelle D)         72       E01100       Capital gain distributions (not reported on Schedule D)         73       E01200       4/       Supplemental schedule (Form 4797) net gain or loss         74       E01300       Gross IRA Distributions       Total and infaributions         75       E01200       4/       Supplemental schedule net gain or loss (tapayer)         76       T01200       Takable IRA Distributions       Total pensions and annuities         77       E01300       Total pensions and annuities received(Form)       Total pension				
64       200650       Dividends (Post-Ney Sth)         65       200700       State income tax refunds         66       200800       Alimony received (taxpayer)         67       700800       4/         68       200900       4/         69       500900       4/         68       200900       4/         69       S00900       4/         60       S00900       4/         700900       4/       Business or professional net profit/loss         61       200900       4/         700900       4/       Net capital gain of loss reported on Scholl D         71       201000       4/         72       S01000       4/         73       S0100       4/         74       Net capital gain of loss reported on Schedule D)         75       S01200       4/         76       T01200       4/         77       S0100       Gress TRA Distributions         78       S0100       Gress TRA Distributions         79       T01400       Taxable TRA Distributions (taxpayer)         71       PENSONS and annuities nAOI         72       E0100       Nontaxable pensions and annuities				
65       E00700       State income tax refunds         66       E00800       Alimony received (taxpayer)         67       TO0800       Alimony received (taxpayer)         68       E00900       +/-       Business or professional net profit/loss         69       500900       +/-       Combination Sch. C Profit/Loss Computer (Reve. Processing)         70       T00000       +/-       Business or professional net profit/loss (taxpayer)         71       E01000       +/-       Net capital gain or loss reported on Sch D         72       S01000       -/-       Net capital Gain or loss reported on Schedule D)         73       E01100       Capital Gain Distributions (not reported on Schedule D)         74       E01300       -/-       Supplemental schedule (Port again or loss         75       E01400       -/-       Supplemental schedule (Port again or loss         76       T01400       -/-       Supplemental schedule (Port)         77       E01400       Taxable TRA Distributions          78       E01400       Taxable TRA Distributions          79       T01400       Taxable TRA Distributions          79       T01400       Taxable TRA Distributions          70 <td></td> <td></td> <td></td> <td></td>				
66       E00800       Alimony received         67       T00800       Alimony received (tappayer)         68       E00800       +/       Business or professional net profit/loss         69       S00900       +/       Business or professional net profit/loss (tappayer)         70       T00900       +/       Business or professional net profit/loss (tappayer)         71       E01000       +/       Net capital gain or loss reported on Sch D [Rev. Proc.]         72       S01000       +/       Net capital gain for loss reported on Schedule D)         73       E0100       +/       Supplemental schedule (Form 4797) net gain or loss         74       E0120       +/       Supplemental schedule net gain or loss (tappayer)         75       E0120       +/       Supplemental schedule net gain or loss (tappayer)         76       E0100       Torses IRA Distributions       Formations         77       E0100       Torses IRA Distributions       Formations         78       E01400       Taxable IRA Distributions (tappayer)       Formations and annuities received(Form)         78       E01400       Total pensions and annuities (not in AGI)       Formations and annuities in AGI         79       Foreions and annuities in AGI       Formation AGI)       Formation AGI) <td></td> <td></td> <td></td> <td></td>				
67       T00800       +/       Alimony received (taxpayer)         68       E00900       +/       Resiness or professional net profit/loss         70       T00900       +/       Business or professional net profit/loss (taxpayer)         71       E01000       +/       Net capital gain or loss reported on Sch D         71       E0100       +/       Net capital gain or loss reported on Sch D(Rev. Proc.)         73       E01100       Capital gain flatributions (not reported on Schedule D)         74       E01200       +/         75       E01200       +/         76       Supplemental schedule (Form 4797) net gain or loss         77       E01200       +/         78       E01300       Gross IRA Distributions         79       F01400       Taxable TRA Distributions         79       T01400       Taxable TRA Distributions         79       T01400       Taxable TRA Distributions         70       PENSIONS AND ANNUTITES         71       E01300       Pensions and annuities received(Form)         72       E01400       +/       Schedule E net income or loss         73       E01200 +/       Schedule E net income or loss       taxpayer)         73       E01400				
66       E00900       +/-       Business or professional net profit/loss         69       S0000       +/-       Business or professional net profit/loss (taxpayer)         71       B01000       +/-       Net capital gain or loss reported on Sch D         72       S01000       +/-       Net capital gain or loss reported on Sch D D         73       B01100       Capital gain distributions (not reported on Schedule D)         74       B01150       Capital gain distributions (not reported on Schedule D)         75       B01200       +/-       Supplemental schedule (Form 4797) net gain or loss         76       T01200       +/-       Supplemental schedule net gain or loss (taxpayer)         77       E01300       Gross IRA Distributions       Gross (taxpayer)         78       E01400       Taxable IRA Distributions       Fordal pensions and annuities received(Form)         79       T01400       Faxable IRA Distributions       Fordal pensions and annuities (not in AGI)         80       E01500       Torcal pensions and annuities (not in AGI)       Schedule E net income or loss         81       E01700       Pensions and annuities (not in AGI)       Schedule E net income or loss         82       S02000       +/-       Schedule E net income or loss       Schedule E net income or loss				
69       \$00900       +/-       Combination Sch. C Profit/Loss Computer (Reve. Processing)         70       T00900       +/-       Nueiness or professional net profit/Loss (taxpayer)         71       E01000       +/-       Net capital gain or loss reported on Sch D         72       \$01000       +/-       Net capital gain or loss reported on Sch D(Rev. Proc.)         73       E01100       Capital Gain Distributions (Post-Way 5)         74       E01200       +/-         75       E01200       +/-       Supplemental schedule ret gain or loss (taxpayer)         76       E01200       +/-       Supplemental schedule net gain or loss (taxpayer)         77       E01100       Gross IRA Distributions (Post-Way 5)         78       E01400       Traxable IRA Distributions         79       E01400       Traxable IRA Distributions         79       T01400       Traxable IRA Distributions         79       T01400       Traxable IRA Distributions         70       E0100       Pensions and annuities received(Form)         70       Pensions and annuities in AGT         71       E01400       Traxable IRA Distributions (not in AGI)         72       E01400       Pensions and annuities (not in AGI)         72       E01000			,	
70       T00900       +/-       Business or professional net profit/loss (taxpayer)         71       E01000       +/-       Net capital gain or loss reported on Sch D         72       S01000       +/-       Net cap, gain or loss reported on Sch D(Rev. Proc.)         73       E01100       Capital gain distributions (not reported on Schedule D)         74       E01200       +/-       Supplemental schedule (row 4797) negain or loss         75       E01200       +/-       Supplemental schedule (row 4797) negain or loss         76       T01200       +/-       Supplemental schedule (row 4797) negain or loss         76       T01200       +/-       Supplemental schedule (row 4797) negain or loss         77       E01300       Gross TRA Distributions       Taxable TRA Distributions         78       E01400       Taxable TRA Distributions (taxpayer)         79       T01400       Taxable TRA Distributions (taxpayer)         79       T01400       Fessions and annuities received(Form)         80       E01500       Total pensions and annuities (not in AGI)         82       B01600       Nontaxable pensions and annuities (not in AGI)         83       E02000       +/-       Schedule E net income or loss         84       S02000       +/-       Sch				
71       E01000       +/-       Net capital gain or loss reported on Sch D[Rev. Proc.)         72       S01000       +/-       Net cap. gain or loss reported on Schedule D)         74       E01150       Capital gain distributions (not reported on Schedule D)         74       E01150       Capital gain distributions (not reported on Schedule D)         75       E01200       +/-       Supplemental schedule (Form 4797) net gain or loss         76       T01200       +/-       Supplemental schedule net gain or loss (taxpayer)         76       T01200       +/-       Supplemental schedule net gain or loss (taxpayer)         77       E01300       Gross IRA Distributions       Gross IRA Distributions         78       E01400       Taxable IRA Distributions (taxpayer)         79       T01400       Taxable IRA Distributions (taxpayer)         71       E01400       Taxable IRA Distributions (taxpayer)         71       E01400       Total pensions and annuities (taxpayer)         71       Pensions and annuities in AGI       E01700         72       Schedule E net income or loss       E02100         74       Schedule E net income or loss       E02100         75       Schedule E net income or loss (taxpayer)       E02100         76       Schedule				
2       S01000       +/-       Net cap gain or loss reported on Sch D(Rev. Proc.)         73       E01100       Capital Gain distributions (not reported on Schedule D)         74       E01150       Capital Gain Distributions (Post-May 5)         75       E01200       +/-       Supplemental schedule (Form 4757) net gain or loss         76       T01200       +/-       Supplemental schedule net gain or loss (taxpayer)         77       E01300       Gross IRA Distributions         78       E01400       Taxable IRA Distributions         79       T01400       Taxable IRA Distributions (taxpayer)         78       E01500       Total pensions and annuities received(Form)         80       E01500       Total pensions and annuities in AGI         81       E01700       Pensions and annuities in AGI         82       E01800       +/-         83       E02000       +/-         84       S02000       +/-         85       E02100       +/-         86       E02100       +/-         87       Sozido       +/-         88       E02100       +/-         89       E02300       -/-         90       T02300       Unemployment compensation     <				
71       Following and distributions (not reported on Schedule D)         74       E01100       Capital gain distributions (Post-May 5)         75       E01200 +/-       Supplemental schedule (Form 4797) net gain or loss         76       T01200 +/-       Supplemental achedule (Form 4797) net gain or loss         77       E01300       Gross IRA Distributions         78       E01400       Taxable IRA Distributions         79       T01400       Taxable IRA Distributions (taxpayer)         70       Total pensions and annuities received(Form)         70       Pensions and annuities in AGI         80       E01500       Total pensions and annuities (not in AGI)         81       Soldout +/-       Schedule E Profit Loss Computern (Rev. Proc)         84       Soldout +/-       Schedule E Profit toss Computern (Rev. Proc)         85       E02100 +/-       Schedule E Profit toss Computer (Rev. Proc)         86       E02100 +/-       Schedule E Profit toss Computer (Rev. Proc)         87       Soldout +/-       Farm net profit or loss         88       E02100 +/-       Combination Schedule F Profit Loss Computer (Rev. Proc)         89       E02300       Unemployment compensation (taxpayer)         90       T02300       Unemployment compensation (taxpayer)			· · · ·	
74       E01150       Capital Gain Distributions (Rost-May 5)         75       E01200       +/-       Supplemental schedule (Form 4797) net gain or loss         76       T01200       +/-       Supplemental schedule (Form 4797) net gain or loss         77       E01300       Gross IRA Distributions       Taxable IRA Distributions         77       E01300       Gross IRA Distributions       Taxable IRA Distributions         78       E01400       Taxable IRA Distributions (taxpayer)         79       T01400       Taxable IRA Distributions (taxpayer)         79       T01400       Taxable IRA Distributions (taxpayer)         79       T01400       Taxable IRA Distributions (taxpayer)         71       E01500       Total pensions and annuities received(Form)         80       E01500       Total pensions and annuities (not in AGI)         81       S02000       +/-       Schedule E Profit Loss Computern (Rev. Proc)         85       T02000       +/-       Schedule E Profit Loss Computer (Rev. Proc)         86       E02100       +/-       Combination Schedule F Profit Loss Computer (Rev. Proc)         88       T02100       +/-       Combination Schedule F Profit Loss Computer (Rev. Proc)         88       T02100       +/-       Parm net profit or loss </td <td></td> <td></td> <td>+/</td> <td></td>			+/	
75       E01200       +/-       Supplemental schedule (Form 4797) net gain or loss         76       T01200       +/-       Supplemental schedule net gain or loss (taxpayer)         77       E01300       Gross IRA Distributions         78       E01400       Taxable IRA Distributions         79       T01400       Taxable IRA Distributions (taxpayer)         70       E01500       Total pensions and annuities received(Form)         80       E01500       Total pensions and annuities (not in AGI)         81       E01700       Pensions and annuities (not in AGI)         82       E02000       +/-         84       S02000       +/-         85       T02100       +/-         86       E02100       +/-         87       S02100       +/-         88       T02100       +/-         89       E02100       +/-         80       Tocass Social Schedule P Profit Loss Computer (Rev. Proc)         88       T02100       +/-         91				
76       T01200       //       Supplemental schedule net gain or loss (taxpayer)         76       T01200       //       Supplemental schedule net gain or loss (taxpayer)         77       E01400       Gross IRA Distributions         78       E01400       Taxable IRA Distributions         79       T01400       Taxable IRA Distributions (taxpayer)         78       E01400       Taxable IRA Distributions (taxpayer)         79       T01400       Taxable IRA Distributions (taxpayer)         78       E01500       Total pensions and annuities (taxpayer)         80       E01500       Total pensions and annuities (not in AGI)         81       E01700       Pensions and annuities (not in AGI)         82       Schedule E net income or loss         84       S02000       +/-         85       Schedule E net income or loss (taxpayer)         86       S02100       +/-         87       S02100       +/-         88       T02100       +/-         89       E02100       +/-         80       T02100       +/-         81       T02100       +/-         82       S02100       +/-         83       E02100       +/-				
Image: Second			- '	
77       E01300       Gross IRA Distributions         78       E01400       Taxable IRA Distributions         79       T01400       Taxable IRA Distributions (taxpayer)         78       E01500       Total pensions and annuities received(Form)         80       E01500       Total pensions and annuities received(Form)         81       E01700       Pensions and annuities in AGI         82       E01800       Nontaxable pensions and annuities (not in AGI)         83       E02000       +/-         Schedule E net income or loss       84         84       S02000       +/-         85       T02000       +/-         86       E02100       +/-         87       Soledule E net income or loss (taxpayer)         88       T02100       +/-         89       E02300       +/-         80       T02100       +/-         81       T02100       +/-         82       Form net profit or loss (taxpayer)         84       S02000       Unemployment compensation (taxpayer)         91       T02305       Tested Unemployment Compensation (taxpayer)         91       T02305       Tested Unemployment Compensation (taxpayer)         93	76	T01200	+/-	Supplemental schedule net gain or loss (taxpayer)
77       E01300       Gross IRA Distributions         78       E01400       Taxable IRA Distributions         79       T01400       Taxable IRA Distributions (taxpayer)         78       E01500       Total pensions and annuities received(Form)         80       E01500       Total pensions and annuities received(Form)         81       E01700       Pensions and annuities in AGI         82       E01800       Nontaxable pensions and annuities (not in AGI)         83       E02000       +/-         Schedule E net income or loss       84         84       S02000       +/-         85       T02000       +/-         86       E02100       +/-         87       Soledule E net income or loss (taxpayer)         88       T02100       +/-         89       E02300       +/-         80       T02100       +/-         81       T02100       +/-         82       Form net profit or loss (taxpayer)         84       S02000       Unemployment compensation (taxpayer)         91       T02305       Tested Unemployment Compensation (taxpayer)         91       T02305       Tested Unemployment Compensation (taxpayer)         93				
78       E01400       Taxable IRA Distributions         79       T01400       Taxable IRA Distributions (taxpayer)         79       T01400       Taxable IRA Distributions (taxpayer)         80       E01500       Total pensions and annuities received(Form)         81       E01700       Pensions and annuities in AGI         82       E01800       Nontaxable pensions and annuities (not in AGI)         83       E02000       +/-         84       S02000       +/-         85       To2000       +/-         86       E02100       +/-         87       Soledule E net income or loss         88       S02000       +/-         89       E02100       +/-         80       E02100       +/-         81       Farm net profit or loss         82       To2100       +/-         84       To2100       +/-         85       T02200       +/-         86       E02100       +/-         87       S02100       +/-         88       T02100       +/-         89       E02300       Unemployment compensation (taxpayer)         91       T02305       Tested Unemployment Compens				
79       T01400       Taxable IRA Distributions (taxpayer)         80       E01500       Total pensions and annuities received(Form)         81       E01700       Pensions and annuities in AGI         82       E01800       Nontaxable pensions and annuities (not in AGI)         83       E02000       +/-         84       S02000       +/-         85       T02000       +/-         86       E0100       +/-         87       Soledule E net income or loss         88       S02000       +/-         86       E02100       +/-         87       Soledule E net profit coless (taxpayer)         88       T02100       +/-         89       E02300       +/-         80       D02100       +/-         81       Farm net profit or loss (taxpayer)         86       E02100       +/-         87       S02100       +/-         88       T02100       +/-         89       E02300       Unemployment compensation (taxpayer)         91       T02305       Tested Unemployment Compensation (taxpayer)         92       E02400       Gross Social Security Benefits (taxpayer)         93       T0				Gross IRA Distributions
80       ED1500       TOtal pensions and annuities received(Form)         81       E01700       Pensions and annuities in AGI         82       E01800       Nontaxable pensions and annuities (not in AGI)         83       E02000       +/-         84       S02000       +/-         85       T02000       +/-         86       B02100       +/-         87       Schedule E net income or loss         88       S02000       +/-         89       B02100       +/-         80       T02100       +/-         81       T02100       +/-         82       E02100       +/-         84       S02100       +/-         85       T02100       +/-         86       E02100       +/-         87       S02100       +/-         88       T02100       Unemployment compensation         90       T02305       Tested Unemployment Compensation (taxpayer)         91       T02305       Tested Unemployment Compensation (taxpayer)         92       E02400       Gross Social Security Benefits         93       T02405       Tested Social Security Benefits (taxpayer)         94				
80       E01500       Total pensions and annuities received(Form)         81       E01700       Pensions and annuities in AGI         82       E01800       Nontaxable pensions and annuities (not in AGI)         83       E02000       +/-         84       S02000       +/-         85       T02000       +/-         86       E02100       +/-         87       S02100       +/-         88       T02100       +/-         89       E02100       +/-         80       T02100       +/-         81       T02100       +/-         82       E02100       +/-         83       E02100       +/-         84       S02100       +/-         85       E02100       +/-         86       E02100       +/-         87       S02100       +/-         88       T02100       +/-         89       E02300       Unemployment compensation         90       T02300       Unemployment Compensation (taxpayer)         91       T02305       Tested Unemployment Compensation (taxpayer)         92       E02400       Gross Social Security Benefits	79	T01400		Taxable IRA Distributions (taxpayer)
80       E01500       Total pensions and annuities received(Form)         81       E01700       Pensions and annuities in AGI         82       E01800       Nontaxable pensions and annuities (not in AGI)         83       E02000       +/-         84       S02000       +/-         85       T02000       +/-         86       E02100       +/-         87       S02100       +/-         88       T02100       +/-         89       E02100       +/-         80       T02100       +/-         81       T02100       +/-         82       E02100       +/-         83       E02100       +/-         84       S02100       +/-         85       E02100       +/-         86       E02100       +/-         87       S02100       +/-         88       T02100       +/-         89       E02300       Unemployment compensation         90       T02300       Unemployment Compensation (taxpayer)         91       T02305       Tested Unemployment Compensation (taxpayer)         92       E02400       Gross Social Security Benefits				
81       E01700       Pensions and annuities in AGI         82       E01800       Nontaxable pensions and annuities (not in AGI)         83       E02000       +/-       Schedule E net income or loss         84       S02000       +/-       Schedule E net income or loss (taxpayer)         85       T02000       +/-       Schedule E net income or loss (taxpayer)         86       E02100       +/-       Schedule E net income or loss (taxpayer)         87       S02100       +/-       Farm net profit or loss         88       T02100       +/-       Farm net profit or loss (taxpayer)         89       E02300       Unemployment compensation         90       T02300       Unemployment Compensation (taxpayer)         91       T02305       Tested Unemployment Compensation (taxpayer)         92       E02400       Gross Social Security Benefits         93       T02400       Gross Social Security Benefits (taxpayer)         94       T02405       Tested Social Security Computer (Rev. Proc)         95       E02500       In AGI Social Security Computer (Rev. Proc)         96       S02500       Taxable Social Security Computer (Rev. Proc)         97       T02500       In AGI Social Security (taxpayer)         98				
82       E01800       Nontaxable pensions and annuities (not in AGI)         83       E02000       +/-       Schedule E net income or loss         84       S02000       +/-       Schedule E Profit Loss Computern (Rev. Proc)         85       T02000       +/-       Schedule E net income or loss (taxpayer)         86       E02100       +/-       Schedule E net income or loss (taxpayer)         86       E02100       +/-       Farm net profit or loss         87       S02100       +/-       Combination Schedule P Profit Loss Computer (Rev. Proc)         88       T02100       +/-       Farm net profit or loss (taxpayer)         89       E02300       Unemployment compensation         90       T02300       Unemployment compensation (taxpayer)         91       T02305       Tested Unemployment Compensation (taxpayer)         91       T02305       Tested Unemployment Compensation (taxpayer)         92       E02400       Gross Social Security Benefits         93       T02400       Gross Social Security Benefits (taxpayer)         94       T02405       Tested Social Security (taxpayer)         95       E02500       In AGI Social Security Computer (Rev. Proc)         96       S02500       Taxable Social Security (taxpayer) <td>80</td> <td>E01500</td> <td></td> <td>Total pensions and annuities received (Form)</td>	80	E01500		Total pensions and annuities received (Form)
83       E02000       +/-       Schedule E net income or loss         84       S02000       +/-       Schedule E profit Loss Computern (Rev. Proc)         85       T02000       +/-       Schedule E net income or loss (taxpayer)         86       E02100       +/-       Farm net profit or loss         87       S02100       +/-       Combination Schedule F Profit Loss Computer (Rev. Proc)         88       T02100       +/-       Farm net profit or loss (taxpayer)         89       E02300       Unemployment compensation         90       T02300       Unemployment compensation (taxpayer)         91       T02305       Tested Unemployment Compensation (taxpayer)         91       SOCIAL SECURITY BENEFITS         92       E02400       Gross Social Security Benefits (taxpayer)         93       T02400       Gross Social Security (taxpayer)         94       T02405       Tested Social Security (taxpayer)         95       E02500       In AGI Social Security Computer (Rev. Proc)         97       T02500       In AGI Social Security (taxpayer)         98       E02540       Net operating loss         99       E02600       +/-       Other net income or loss		E01700		Pensions and annuities in AGI
84       S02000       +/-       Schedule E Profit Loss Computern (Rev. Proc)         85       T02000       +/-       Schedule E net income or loss (taxpayer)         86       E02100       +/-       Farm net profit or loss         87       S02100       +/-       Combination Schedule F Profit Loss Computer (Rev. Proc)         88       T02100       +/-       Farm net profit or loss (taxpayer)         89       E02300       Unemployment compensation         90       T02300       Unemployment compensation (taxpayer)         91       T02305       Tested Unemployment Compensation (taxpayer)         92       E02400       Gross Social Security BeneFits         93       T02400       Gross Social Security Benefits (taxpayer)         94       T02405       Tested Social Security (taxpayer)         95       E02500       In AGI Social Security Computer (Rev. Proc)         97       T02500       In AGI Social Security (taxpayer)         98       E02540       Net operating loss         99       E02600       +/-         99       E02600       +/-	82	E01800		Nontaxable pensions and annuities (not in AGI)
85       T02000       +/-       Schedule E net income or loss (taxpayer)         86       E02100       +/-       Farm net profit or loss         87       S02100       +/-       Combination Schedule F Profit Loss Computer (Rev. Proc)         88       T02100       +/-       Farm net profit or loss (taxpayer)         89       E02300       Unemployment compensation         90       T02300       Unemployment compensation (taxpayer)         91       T02305       Tested Unemployment Compensation (taxpayer)         91       T02305       Tested Unemployment Compensation (taxpayer)         92       E02400       Gross Social Security Benefits         93       T02400       Gross Social Security Benefits (taxpayer)         94       T02405       Tested Social Security (taxpayer)         95       E02500       In AGI Social Security Computer (Rev. Proc)         97       T02500       In AGI Social Security(taxpayer)         98       E02540       Net operating loss         99       E02600       +/-       Other net income or loss	83	E02000	+/-	Schedule E net income or loss
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87       S02100       +/-       Combination Schedule F Profit Loss Computer (Rev. Proc)         88       T02100       +/-       Farm net profit or loss (taxpayer)         89       E02300       Unemployment compensation         90       T02300       Unemployment compensation (taxpayer)         91       T02305       Tested Unemployment Compensation (taxpayer)         91       T02305       Tested Unemployment Compensation (taxpayer)         92       E02400       Gross Social Security Benefits         93       T02400       Gross Social Security Benefits (taxpayer)         94       T02405       Tested Social Security (taxpayer)         95       E02500       In AGI Social Security Computer (Rev. Proc)         97       T02500       In AGI Social Security (taxpayer)         98       E02540       Net operating loss         99       E02600       +/-	85	T02000	+/-	Schedule E net income or loss (taxpayer)
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90       T02300       Unemployment compensation (taxpayer)         91       T02305       Tested Unemployment Compensation (taxpayer)         92       E02400       Gross Social Security Benefits         93       T02400       Gross Social Security Benefits (taxpayer)         94       T02405       Tested Social Security (taxpayer)         95       E02500       In AGI Social Security Computer (Rev. Proc)         97       T02500       In AGI Social Security(taxpayer)         98       E02540       Net operating loss         99       E02600       +/-	88	T02100	+/-	Farm net profit or loss (taxpayer)
91T02305Tested Unemployment Compensation (taxpayer)112SOCIAL SECURITY BENEFITS92E02400Gross Social Security Benefits93T02400Gross Social Security Benefits (taxpayer)94T02405Tested Social Security (taxpayer)95E02500In AGI Social Security Computer (Rev. Proc)96S02500Taxable Social Security(taxpayer)98E02540Net operating loss99E02600+/-00H/-01Other net income or loss	89	E02300		Unemployment compensation
92       E02400       Gross Social Security Benefits         93       T02400       Gross Social Security Benefits (taxpayer)         94       T02405       Tested Social Security (taxpayer)         95       E02500       In AGI Social Security Computer (Rev. Proc)         97       T02500       In AGI Social Security(taxpayer)         98       E02540       Net operating loss         99       E02600       +/-	90	T02300		Unemployment compensation (taxpayer)
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94       T02405       Tested Social Security (taxpayer)         95       E02500       In AGI Social Security         96       S02500       Taxable Social Security Computer (Rev. Proc)         97       T02500       In AGI Social Security(taxpayer)         98       E02540       Net operating loss         99       E02600       +/-	92	E02400		Gross Social Security Benefits
95       E02500       In AGI Social Security         96       S02500       Taxable Social Security Computer (Rev. Proc)         97       T02500       In AGI Social Security(taxpayer)         98       E02540       Net operating loss         99       E02600       +/-	93	T02400		Gross Social Security Benefits (taxpayer)
95       E02500       In AGI Social Security         96       S02500       Taxable Social Security Computer (Rev. Proc)         97       T02500       In AGI Social Security(taxpayer)         98       E02540       Net operating loss         99       E02600       +/-	94	T02405		Tested Social Security (taxpayer)
96     S02500     Taxable Social Security Computer (Rev. Proc)       97     T02500     In AGI Social Security(taxpayer)       98     E02540     Net operating loss       99     E02600     +/-	95	E02500		
97     T02500     In AGI Social Security(taxpayer)       98     E02540     Net operating loss       99     E02600     +/-       Other net income or loss	96	S02500		
98     E02540     Net operating loss       99     E02600     +/-       Other net income or loss				
99 E02600 +/- Other net income or loss				
			+/-	
101 E02605 Nonqualified Stock Options			· · ·	
102 E02650 +/- Total income				

ELEMENT E02700 E02800 E02800 E03150 E03210 E03220 E03220 E03240 E03260 E03270 E03280 E03290 E03290 E03300 E03400 E03500		TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT (all fields are 17 digits **) ELEMENT NAME Foreign earned income exclusion Gambling earnings STATUTORY ADJUSTMENTS Total adjustments Total deductible IRA payments Student Loan Interest Deduction Educator Expenses Deduction Tuition and Fees Deduction Domestic Production Activity Deduction
E02700 E02800 E02900 E03150 E03210 E03220 E03220 E03220 E03260 E03270 E03280 E03290 E03300 E03400 E03500		ELEMENT NAME         Foreign earned income exclusion         Gambling earnings         STATUTORY ADJUSTMENTS         Total adjustments         Total deductible IRA payments         Student Loan Interest Deduction         Educator Expenses Deduction         Tuition and Fees Deduction
E02700 E02800 E02900 E03150 E03210 E03220 E03220 E03220 E03260 E03270 E03280 E03290 E03300 E03400 E03500		Foreign earned income exclusion Gambling earnings STATUTORY ADJUSTMENTS Total adjustments Total deductible IRA payments Student Loan Interest Deduction Educator Expenses Deduction Tuition and Fees Deduction
E02700 E02800 E02900 E03150 E03210 E03220 E03220 E03220 E03260 E03270 E03280 E03290 E03300 E03400 E03500		Foreign earned income exclusion Gambling earnings STATUTORY ADJUSTMENTS Total adjustments Total deductible IRA payments Student Loan Interest Deduction Educator Expenses Deduction Tuition and Fees Deduction
E02800 E02900 E03150 E03210 E03220 E03220 E03240 E03260 E03270 E03280 E03290 E03300 E03400 E03500 E03600	nition of the later	Gambling earnings  STATUTORY ADJUSTMENTS  Total adjustments  Total deductible IRA payments Student Loan Interest Deduction Educator Expenses Deduction Tuition and Fees Deduction
E02900 E03150 E03210 E03220 E03240 E03240 E03260 E03270 E03280 E03290 E03400 E03400 E03500 E03600	nition of the later	STATUTORY ADJUSTMENTS         Total adjustments         Total deductible IRA payments         Student Loan Interest Deduction         Educator Expenses Deduction         Tuition and Fees Deduction
E03150 E03210 E03220 E03230 E03240 E03260 E03270 E03280 E03290 E03300 E03400 E03500 E03600	nition of the later	Total adjustments Total deductible IRA payments Student Loan Interest Deduction Educator Expenses Deduction Tuition and Fees Deduction
E03150 E03210 E03220 E03230 E03240 E03260 E03270 E03280 E03290 E03300 E03400 E03500 E03600	nition of the later	Total adjustments Total deductible IRA payments Student Loan Interest Deduction Educator Expenses Deduction Tuition and Fees Deduction
E03150 E03210 E03220 E03230 E03240 E03260 E03270 E03280 E03290 E03300 E03400 E03500 E03600	nition of the later	Total adjustments Total deductible IRA payments Student Loan Interest Deduction Educator Expenses Deduction Tuition and Fees Deduction
E03150 E03210 E03220 E03230 E03240 E03260 E03270 E03280 E03290 E03300 E03400 E03500 E03600	nition of the later	Total deductible IRA payments Student Loan Interest Deduction Educator Expenses Deduction Tuition and Fees Deduction
E03210 E03220 E03230 E03240 E03260 E03270 E03280 E03290 E03300 E03400 E03500 E03600		Student Loan Interest Deduction         Educator Expenses Deduction         Tuition and Fees Deduction
E03220 E03230 E03240 E03260 E03270 E03280 E03290 E03300 E03400 E03500 E03600	- the second sec	Educator Expenses Deduction
E03230 E03240 E03260 E03270 E03280 E03290 E03300 E03400 E03500 E03600	na na S	Tuition and Fees Deduction
E03240 E03260 E03270 E03280 E03290 E03300 E03400 E03500 E03600	ntan tetik Nationalisi Nationalisi	Tultion and Fees Deduction
E03260 E03270 E03280 E03290 E03300 E03400 E03500 E03600		Domestic Production Activity Deduction
E03270 E03280 E03290 E03300 E03400 E03500 E03500		
E03280 E03290 E03300 E03400 E03500 E03600		Deduction for One Half of Self employment tax
E03290 E03300 E03400 E03500 E03600		Self employed health insurance deduction
E03300 E03400 E03500 E03600		Move Expense Adjustment
E03400 E03500 E03600		Health Savings Account Deduction Computer Amount
E03400 E03500 E03600		Payments to a KEOGH plan and SEP deduction
E03500 E03600	++	Forfeited int. penalty, early withdraw of savings
E03600	++	
	╉━━━╂	Alimony paid
000000	╢──┤	Archer MSA (Medical Savings Account) Deduction Amount
S03600		Archer MSA Deduction Amount Computer (Rev. Proc)
E03700		Certain Business Expenses of Reservist, Performing Artists, etc.
E03900		Other adjustments
E04000		Foreign housing adjustments
E04100	5	Basic standard deduction
E04200	+ +	Additional standard deduction
E04450	+ - +	Total standard deduction
	+ +	Original standard ded. for taxpayer with no AGI
E04455		
E04470	+	Total itemized deduction
S04470	2 -	Total Itemized Deductions Computer (Rev. Proc)
T04470	2	Total itemized deduction (taxpayer)
E04500	<u>م</u>	Tax table income
E04600	0	Exemption amount
	0	Exemption amount (Revenue Processing)
E0480	0	Taxable income
		Taxable Income (Revenue Processing)
T0480		Taxable income (taxpayer)
E0510		Tentative tax
		Tentative Lax
S0510		
T0510		Tentative Income Tax (taxpayer)
E0520	0	Computed income tax
S0520	0	Tax Rates Schedule Computer Amount (Revenue Processing)
E0570	0	Taxes from special computations
T0570	5	Form 4970 Tax (PY) (taxpayer)
E0575	_	Tentative Income Tax Before Credits
E0580		Income tax before credits (Form)
		Income tax before credits (Rev. Processing)
S0580	+	
		Income subject to tax
		Marginal tax base
E0630	0	Tax generated (Tax Rate Tables)
	0	Total income tax
	T	CREDITS
	0	Total credits (form)
E0650		Total credits (taxpayer)
E0650 E0710		Total Credits (SOI)
E0650 E0710 T0710	-	Child care credit - Form 2441
E0650 E0710 T0710 E0715		Child Care Credit - Form 2441 Child Care Credit (Rev. Processing)
	E0620 E0630 E0650 E0710 T0710 E0715	E06000 E06200 E06300 E06500 E07100 T07100 E07150 E07180

$ \longrightarrow $			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
		<u></u>	
KEY	ELEMENT	SIGN	ELEMENT NAME
155	T07180		Child care credit (taxpayer)
156	E07200 S07200		Credit for Elderly or disabled - Schedule R
157 158	T07200		Credit for the Elderly (Rev. Processing)
150	E07220		Credit for Elderly and disabled (taxpayer)
160	S07220		Child Tax Credit Computer Amount (Revenue Processing)
161	T07220		Child Tax Credit (Taxpayer)
162	E07230		Education Credit
163	S07230		Education Credit Computer Amount (Revenue Processing)
164	T07230		Eductaion Credit Amount (Taxpayer)
165	E07240		Retirement Savings Contribution Credit
166	S07240		Retirement Savings Contributions Computer Amount (Revenue Processing)
167	E07250		Adoption Credit Amount
168	T07250		Adoption Credit Amount (taxpayer)
169	E07300		Foreign tax credit - Form 1116
170	S07300		Foreign Tax Credit IMF Computer (Revenue Processing)
171	T07300		Foreign tax credit (taxpayer)
172	E07400		General business credit
173	S07400		General Business Credit (Revenue Processing)
174	T07400		General business credit (taxpayer)
175	E07500		Empowerment Zone Employment Credit (cmptr) - Form 8844
176	E07600		Prior year minimum tax credit - Form 8801
177	S07600		Prior year minimum tax credit (Revenue Processing))
178	E07700		Mortgage int. credit
179	S07700		Mortgage int. credit (Revenue Processing)
180	E07900		Nonconventional source fuel credit - FNS
181	S07950		DC First Time Home Buyer's Credit, Form 8859 (Revenue Processing)
182	T07950 E08000		DC First Time Home Buyer's Credit, Form 8859 (taxpayer)
183	E08000		Other statutory credit (computer) Income tax after credits (form)
185	S08795	-+	Income tax after credits (Revenue Processing)
185	E08800		Income tax after credits (SOI)
			TAXES
187	E09200		Total tax liability (form)
188	T09200		Total tax liability (taxpayer)
189	E09400		Self employment tax
190	S09400		Self Employment tax (Revenue Processing)
191	E09600		Alternative minimum tax (use in tables)
192	S09600		Alternative minimum tax (Revenue Processing)
193	<b>T</b> 09600		Alternative minimum tax (taxpayer)
194	E09700	Ţ	Recapture tax - Form 4255
195	E09800		Social security tax on tip income
196	E09900		Penalty tax on qualified retirement plans
197	E10000		Advance EIC Payment
198	E10050		Schedule H Combined Household Employment Tax
199	S10050		Household Employment Tax Combined (Revenue Processing)
200	E10075		Form 4970 tax - trusts accumulation distribution
201	E10100		Other taxes
202	E10250		All other taxes (for Table 3.3)
203	E10300		Total tax liability (SOI)
204	E10500		Tax eligible for checkoff
		-+	TAX PAYMENTS
I	E10600		Total payments (form)
205 206	E10605	- 1	Total tax payments (SOI)

_				TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
				(all fields are 17 digits **)
	<del>.</del> +	ELEMENT	STON	ELEMENT NAME
KE	¥ 207	ELEMENT E10700	PIGN	Withheld tax amount
┣	207	E10700		Estimated tax payments
	208	E10900		EIC (Schedule EIC) (E59660)
				Earned Income Credit (Revenue Processing)
	210	S11000		
_	211	T11000		Earned Income Credit (Taxpayer)
	212	E11055	2013 A. 44	Nontaxable Combat Pay Amount Prior Year Earned Income Credit Amount
	213	E11060		
_	214	E11070		Additional Child Tax Credit
	215	<u>S11070</u>		Additional Child Tax Credit (Revenue Processing)
	216	<u></u> T11070		Additional Child Tax Credit (Taxpayer)
	217	E11100		Amount Paid with Form 4868 - Request for Extension
_	218	E11200		Excess FICA/RRTA
	219	E11300		Credit for Federal tax on special fuels - Form 4136
	220	S11300		Credit for Federal tax on special fuels - Form 4136 (Revenue Processing)
	221	E11400		Regulated investment company credit - Form 2439
	222	E11500		Health Insurance Credit
	223	E11800		All other tax payments (Table AD1)
	224	E11900	+/-	Balance due (+) / Overpayment (-)
	225	S11900	+/-	Balance due (+) / Overpayment (-) (Revenue Processing)
_	226	T11910		Remittance (taxpayer)
_	227	E12000		Credit Elect Applied to Next Year's Estimated Tax
_	228	E12100		Overpayment refunded
	229	E12200	<u> </u>	Predetermined estimated tax penalty
_	227		-	
				PROCESSING ITEMS
	230	E14000		Selection amount
	230	E14005		Positive income
ፆ		E14005	<u> </u>	Negative income
	232			Computed selection amount
_	233	E14020		
	234	E14030		Computed BEA selection amount
_				
			<u> </u>	ALTERNATIVE INCOME CONCEPT
_	235		+	Nondeductible passive losses current year
	236	E15040	+/-	Retrospective income (1979 Income Concept)
	_	•	<u> </u>	NONCASH CHARITABLE CONTRIBUTIONS - FORM 8283
	237	E16660	<u>'</u>	Donor's Cost for Property Less than \$5,000
L	238	E16670	+	Fair Market Value for Property Less than \$5,000
	239	E16695	<u>+/-</u>	Deduction brought to Schedule A for Property Less than \$5,000
	240	E16760	<u> </u>	Appraised Fair Market Value for Property More than \$5,000
	241	E16770		Donor's Cost for Property More than \$5,000
	242	. E16780		Amount Received for Property More than \$5,000
	243	E16790		Deduction Claimed for Property More than \$5,000
Γ	244	E16795	5 +/-	Deduction brought to Schedule A for Property More than \$5,000
Γ	245	E16800		Average Trading Price for Property More than \$5,000
Γ			1	
┢			1	ITEMIZED DEDUCTIONS - SCHEDULE A
⊢			1 -	MEDICAL AMD DENTAL EXPENSES
$\vdash$	246	E1700	5	Total deduction
$\vdash$	240			Total deduction (taxpayer)
⊢			-	Total medical expenses
	248		+	Total medical expenses (taxpayer)
i i	249		+	AGI Limitation (Punched)
	250	E1775	4	Not printeriou (Enclied)
				TAXES PAID DEDUCTION

			Γ	TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
				(all fields are 17 digits **)
<u>sx</u>	ELEMENT	SIGN		ELEMENT NAME
252	T18300	<u> </u>		Total taxes deducted (taxpayer)
253	E18400			State and local income taxes
254	E18425	<u> </u>		Income Taxes
255	E18450			General Sales Taxes
256	E18500	<u> </u>	┝	Real estate tax
257 258	E18800 E18900		$\vdash$	Personal property taxes
258	E18900			Taxes other than personal property taxes
				INTEREST PAID DEDUCTION
259	E19200		F	Total interest deduction
260	T19200			Total interest deduction (taxpayer)
	•			HOME MORTGAGE INTEREST
261	E19300			Total, Home Mortgage Interest
262	E19400			Financial Institution
263	E19500			Personal/seller
264	E19530			Deductible points
265	E19570	ļ		Investment interest paid
266	E19575	· ·		Investment interest not supported by Form 4952
			╞	
			╞	<u>CONTRIBUTIONS DEDUCTION</u>
267	E19700		┢	Total contributions deducted
268 269	T19700 E19800			Total contributions deducted (taxpayer) Cash contributions
269	E19800 E19850	la de la como de la com	1892). 1892):	Elected Qualified Contributions
270	E19850 E20100	9800 300 5		Other than cash
272	T20100			Other than cash (taxpayer)
273	E20200			Contributions Carryover from Prior Year
274	T20200			Contributions Carryover from Prior Year (Taxpayer)
275	E20400		Γ	Total Miscellaneous deductions subject to 2% AGI limitation
276	T20400		Γ	Total Misc. deductions subject to 2% AGI limitation (T/P)
277	E20500			Net casualty or theft loss
278	T20500			Net casualty or theft loss (taxpayer)
279	E20550			Unreimbursed employee business expense
280	E20600			Tax preparation fee
281	E20750			Two percent of AGI, limitation
282	E20800			Net limited miscellaneous deductions
283	T20800		$\vdash$	Net limited miscellaneous deductions (taxpayer)
284 285	E20900 T20900		$\vdash$	Gambling loss deduction
285	E20900	-	$\vdash$	Gambling Loss Deduction (taxpayer) Other miscellaneous deductions (limited)
285	E20950		┢	Miscellaneous deductions (limited)
288	E21000	<del></del>	$\vdash$	Casualty Theft Losses Income Prod Prop
289	E21020	<u> </u>	ŀ	Total unlimited Misc deductions
290	E21040		1	Itemized deduction limitation (in excess of limitation)
291	S21040			Itemized deduction limitation (Revenue Processing)
292	E21050			Total miscellaneous deductions
293	E21060		Ē	Total itemized deductions before limitation (Sch A)
			[.	
		· ·		INTEREST AND DIVIDEND INCOME - SCHEDULE B
294	E21090	ļ		Schedule B interest
295	E21100			Excludable savings bond interest
296	E21150	ļ	┞	Schedule B dividends
	a falla a santa a santa ina	and the second		· 医弗洛斯特氏 人名法法德尔德 网络马克特人名 法规则的 "你们还是你们,你们还是这个人,你还是你们的你?""你是你不过你,我这个人的你们的是我说"我吗?""不过,你不过你,你不过你,
				EXEMPTION AMOUNT FOR TAXPAYERS HOUSING INDIVIDUALS DISPLACED BY
				HURRICANE KATRINA - FORM 8914

			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
KEY	ELEMENT	SIGN	ELEMENT NAME Number of Individuals Amount
297	E21200		Number OL Individual Andreas
298	E21205		Number of Exemptions Amount
299	E21210		Gross Exempt Amount
300	E21215	ang dari Ang daring	Limitation Amount
301	E21220	<u>e - 19</u>	F8914 Exemption Amount
		<u> </u>	CAPITAL GAINS AND LOSSES - SCHEDULE D
302	E21500		Total Sales (Form 1099 Amount)
303	E21550		Short Term Sales Price
304	E21600		Net Short Term Gain Less Loss from Sales of Capital Assets
305	E21606	+/-	Net Short Term Gain Less Loss from Sales of Cap Assets (5/5/03)
306	E21620	+/-	Short Term Gain or Loss from Other Forms (Forms 6252, 6781, etc.)
307	E21626		Short Term Gain or Loss from Other Forms (5/5/03)
308	E21775		Net Short Term Partnership / S corp. Gain or Loss
309	E21776	+/-	Net Short Term Partnership / S corp. Gain or Loss (5/5/03)
310	E21800		Short Term Loss Carryover from previous year
311	E22250	+/-	Net Short Term Gain or Loss
312	T22250	+/-	Net Short Term Gain or Loss (Taxpayer)
313	E22256	+/-	Net Short Term Gain or Loss (5/5/03)
314	E22260		Short Term Non-Deductible Loss
315	E22270	+/-	Long Term Sales Price
316	E22300	+/	Net Long term Gains less Losses from Sale of Capital Assets
317	E22305	+/-	Net Long Term Gains Less Losses from Sale of Capital Assets -28%
318	E22306	+/-	Long Term Gain or Loss (5/5/03)
319	E22320	+/-	Long Term Gain-Loss from Other Forms (Form 4684, etc.): Total Year
320	E22325	+/-	Long Term Gain-Loss from Other Forms (Form 4684, etc.): 28% Rate
321	E22326	+/-	Long Term Gain-Loss from Other Forms (5/5/03)
322	E22365	+/-	Net Long Term Partnership / S corp. Gain-Loss : Total Year
323	E22366	+/-	Net Long Term Partnership/S corp. Gain-Loss (5/5/03)
324	E22367	+/-	Net Long Term Partnership / S corp. Gain-Loss : 28% Rate
325	E22370		Schedule D Capital Gain Distributions
326	E22375		Schedule D Capital Gain Distributions: 28% Rate
327	E22376	;	Schedule D Capital Gain Distributions (5/5/03)
328	E22390		Long Term Loss Carryover from previous year
329	E22395		Long Term Loss Carryover: 28% Rate
330	E22550	+/-	28% rate Gain or Loss
331	E22556	+	Long Term Gain or Loss (5/5/03)
332	E23250	+	Net Long Term Gain or Loss
333	T23250	<u> </u>	Net Long Term Gain or Loss (Taxpayer)
334	E23300		Long Term Non-Deductible Loss
335	E23650	-	Net Capital Gain before Exclusion / Loss before Limitation
336	E23656		Net Capital Gain before Exclusion/Loss before Limitation (5/5/03)
337	E23660	-	Undetermined Non-Deductible Loss (+) / Carryover (-)
338	E23000		Combined Capital Gains Less Losses
339	E23900	+	Combined Long Term Capital Gains Less Losses
340	E24000		Dividends less Investment Income Computer Amount
340	E2450	+	Schedule D Gain for Tax Computation
	E24510		Un-Recaptured Section 1250 Gain
342		+	Gain Less Invested Income Amount
343	E24510	+	Gain Less 16Vested Income Amount Gain Less 25% and 28% Income Amount
344	E2451	1	
345	E2451	+	28% Rate Gain or Loss Tentative Taxable Income Less Schedule D Gain
346	E2452	+	
347	E2453	+	Minimum Taxable Income for Bracket
348	E24532	+	5% Limitation Amount
349	E2453	-	Qualifying Dividend & Schedule D Gain (5/5/03)
350	E2453	4	Schedule D Income Subject to 5% Tax

			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
EY	ELEMENT	SIGN	ELEMENT NAME
351	E24535		Schedule D Tax at 5% Rate
352	E24540		Taxable Income Less Schedule D Gain
353	E24550		Schedule D Gain Subject to 28% Tax Rate
354	E24560		Non Schedule D Tax
355	E24570		Schedule D Gain Tax at 28% Tax Rate
356	E24580		Schedule D Tax
357	E24581		5-year Gain Limitation Amount
358	E24583		Qualified 5-year Gain Amount
359	E24585		Schedule D Income Subject to 8% Tax Rate
360	E24587		Schedule D 8% Tax Amount
361	E24590	1	Schedule D lncome Subject to 10% Tax Rate
362	E24595		Schedule D 10% Tax Amount
363	E24597		Schedule D Income Subject to 15% Tax
364	E24598	l. I	Schedule D Tax at 15% Rate
365	E24600	<u>₽</u>	Schedule D Income Subject to 20% Tax Rate
366	E24605	+ +	Schedule D 20% Tax Amount
367	E24610	<b>├── ┼</b>	Schedule D Income Subject to 25% Tax Rate
368	E24615	<del>   </del>	Schedule D 25% Tax Amount
369	E24640	<del>   </del>	Short Term Loss Carryover to next year
370	E24650		Long Term Loss Carryover to next year
		╞──┤	
			SUPPLEMENTAL INCOME AND LOSSES - SCHEDULE E
_			RENT AND ROYALTY
371	· E25300		Total receipts
372	E25350	+ +	Total rents received
373	T25350		Total rents received (taxpayer)
373	E25360	++	Total royalties received
374	T25360	+ +	Total royalties received (taxpayer))
375	E25370	+ +	Mortgage interest paid to financial institution
370	T25370		Mortgage int. paid to financial institution (txpr)
	E25380		Other interest
378	E25380 E25400	+ +	Rental deduction
379			
380	T25400	1 1	Rental deduction (taxpayer)
381	E25430		Royalty deduction
382	E25470	+ +	Royalty depletion
383	E25500	1	Rental depreciation
384	T25500		Rental depreciation (taxpayer)
385	E25700		Rent net income or loss
386			Royalty net income or loss
387	E25820	<del>   </del>	Deductible rental loss
388		+ +	Nondeductible rental loss
389			Suspended loss carryover
390			Rent/Royalty net income
391	• T25850		Rent/Royalty net income (taxpayer)
392	E25860		Rent/Royalty net loss
393	T25860		Rent/Royalty net loss (taxpayer)
394	E25870		Total Net income or loss, rent and royalty
395	S25870	+/-	Total Net income or loss, rent and royalty (Rev. Proc.)
			PARTNERSHIP AND S-CORPORATION
396	E25920		Partnership total passive loss
397	E25940		Partnership total passive income
398	E25960		Partnership total non-passive loss
399	E25980		Partnership total non-passive income
		_	S-Corporation Section 179 expense deduction

-		_	<u> </u>	
1			-	TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT (all fields are 17 digits **)
			$\vdash$	AII IIEGB die I. ulgits
EY	ELEMENT	STON	┢	ELEMENT NAME
401	E26110			Partnership Section 179 expense deduction
402				S-Corporation total passive loss
403				S-Corporation total passive income
404	E26180		Γ	S-Corporation total non-passive loss
405	E26190		1	S-Corporation total non-passive income
406	E26200	<u> </u>		Combined total income, Partnership & S Corp
407	T26200			Combined total income (taxpayer)
408	E26205		Ľ.	Total Passive Losses
409	E26210			Total Passive Income
410	E26215			Total Nonpassive Losses
411	E26220			Total Section 179 Expense Deduction
412	E26225			Total Nonpassive Income
413		<u> </u>	_	Combined total loss, Partnership & S Corp
414			╞	Combined total loss (taxpayer)
415	E26270	+/-	-	Combined Partnership and S-Corp net income or loss
	<u> </u>	<del>  .</del>	+	ESTATE AND TRUST
	E26320		╀	Estate and Trust total passive loss
416			+	Estate and Trust total passive income
418		-	+	Estate and Trust total non-passive loss
419			╈	Estate and Trust total non-passive income
420		+	+	Total income, estate and trust
42		+	╈	Total income, Estate and Trust (taxpayer)
422			$\dagger$	Total loss, estate and trust
423	3 T26400	5	Τ	Total loss , Estate and Trust (taxpayer)
424	4 E26500	+/	-	Estate and Trust net income or loss
42	5 E26600			Real Estate Mortgage Investment Conduit (REMIC) Excess Inclusion from Schedule Q
42	6 E26650	) +/-	-	Real Estate Mortgage Investment Conduit (REMIC) Taxable Income Loss from Schedule Q
42	7 E2710	) +/	-	Real estate mort. investment conduit income or loss
	·	<u> </u>		
_		<u> </u>	+	TOTAL RENT NET INCOME OR LOSS
42		+	+	Total rent net income or loss: total
42		<u> </u>	_	Farm rent net income or loss
43			+	Farm rent net income or loss (taxpayer)
43		- · ·		Schedule E total income less loss         Total rental and royalty net income or loss
43			+	Farm Income
43			-	Reconciliation for Real Estate Professionals
43	4 62732	<u>,                                    </u>	-	
	<u> </u>	+	+	HOUSEHOLD EMPLOYMENT TAXES - SCHEDULE H
43	5 T2760	0	+	Wage Subject to SS Tax - 1st Form (Taxpayer)
43		+	$\uparrow$	Wage Subject to SS Tax - 2nd Form (Taxpayer)
43			╈	Wage Subject to SS Tax - Combined Forms (Taxpayer)
43		-	╈	Sch. H Social Security Tax - 1st Form (Revenue Processing)
43			T	Sch. H Social Security Tax - 2nd Form (Revenue Processing)
44	0 S2761	2		Sch. H Social Security Tax - Combined Forms (Revenue Processing)
44	1 T2762	0	Τ	Sch. H Wage Subj. to Medicare Tax - 1st Form (Taxpayer)
44	2 T2762	1		Sch. H Wage Subj. to Medicare Tax - 2nd Form (Taxpayer)
44	3 T2762	2		Sch. H Wage Subj. to Medicare Tax - Combined Forms (Taxpayer)
44	4 S2763	0		Sch. H Medicare Tax - 1st Form (Revenue Processing)
44	5 S2763	1	1	Sch. H Medicare Tax - 2nd Form (Revenue Processing)
44	6 <u>S2763</u>	2		Sch. H Medicare Tax - Combined Form (Revenue Processing)
44	7 T2764	0		Sch. H Income Tax Witheld - 1st Form (Taxpayer)
44			╇	Sch. H Income Tax Witheld - 2nd Form (Taxpayer)
44			+	Sch. H Income Tax Witheld - Combined Forms (Taxpayer)
45	0 T2765	0	1	Sch. H Tent. SS Tax and Medicare Tax - 1st Form (Taxpayer)

	•	· · ·	TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT (all fields are 17 digits **)
,			
<u>(EY</u>	ELEMENT	SIGN	ELEMENT NAME
451	T27651		Sch. H Tent. SS Tax and Medicare Tax - 2nd Form (Taxpayer)
452	T27652		Sch. H Tent. SS Tax and Medicare Tax - Combined Forms (Taxpayer)
453	T27660		Sch. H Advanced EIC - 1st form (Taxpayer)
454	T27661		Sch. H Advanced EIC - 2nd form (Taxpayer)
455	T27662	-	Sch. H Advanced EIC - Combined Forms (Taxpayer)
456 457	T27670 T27671		Sch. H SS Tax and Medicare Tax - 1st form (Taxpayer)
457	T27672		Sch. H SS Tax and Medicare Tax - 2nd form (Taxpayer) Sch. H SS Tax and Medicare Tax - Combined Forms (Taxpayer)
459	T27680		Sch. H Contribs Paid (State Unemp.) - 1st Form (Taxpayer)
460	T27681		Sch. H Contribs Paid (State Unemp.) - 2nd Form (Taxpayer)
461	T27682		Sch. H Contribs Paid (State Unemp.) - Combined Forms (Taxpayer)
462	T27690		Sch. H FUTA Total Tent. Credit - 1st Form (Taxpayere)
463	T27691		Sch. H FUTA Total Tent. Credit - 2nd Form (Taxpayer)
464	T27692		Sch. H FUTA Total Tent. Credit - Combined Forms (Taxpayer)
465	T27700		Sch. H Wage Subject to FUTA - 1st Form (Taxpayer)
466	T27701		Sch. H Wage Subject to FUTA - 2nd Form (Taxpayer)
467	T27702		Sch. H Wage Subject to FUTA - Combined Forms (Taxpayer)
468	S27710		Sch. H FUTA Tax Base Amount - 1st Form (Revenue Processing)
469	\$27711		Sch. H FUTA Tax Base Amount - 2nd Form (Revenue Processing)
470	S27712		Sch. H FUTA Tax Base Amount - Combined Forms (Revenue Processing)
471	S27720		Sch. H FUTA - Max Wages - 1st Form (Revenue Processing)
472	S27721		Sch. H FUTA - Max Wages - 2nd Form (Revenue Processing)
473	S27722		Sch. H FUTA - Max Wages - Combined Forms (Revenue Processing)
474	S27730		Sch. H FUTA - Min Wages - 1st Form (Revenue Processing)
475	S27731		Sch. H FUTA - Min Wages - 2nd Form (Revenue Processing)
476 477	S27732 T27740		Sch. H FUTA - Min Wages - Combined Forms (Revenue Processing) Sch. H FUTA Tax - 1st Form (Taxpayer)
478	T27741		Sch. H FUTA Tax - 2nd Form (Taxpayer)
479	T27742		Sch. H FUTA Tax - Combined Form (Taxpayer)
480	\$27750		Sch. H Total Household Employment Tax - 1st Form (Rev. Process)
481	S27751		Sch. H Total Household Employment Tax - 2nd Form (Rev. Process)
482	S27752		Sch. H Total Household Employment Tax - Combined Form (Rev. Process)
*			
			FARM INCOME AVERAGING - SCHEDULE J
483	T27800		Elected Farm Income Amount
484	S27810		Non-Farm Income Computer Amount
485	S27820	+ +	Non-Farm Income Tax Computer Amount
486	T27830	+ +	Tax on Average 3rd PY Income Amount
487	T27840		Tax on Average 2nd PY Income Amount
488	T27850	<del> .  </del>	Tax on Average 1st PY Income Amount
489	S27860	+ +	Gross Schedule J Tax Computer Amount
490	T27870	┼───┤	Tentative Tax from 3rd PY Return Amount
491 492	T27880 T27890	1 1	Tentative Tax from 2nd PY Return Amount Tentative Tax from 1st PY Return Amount
492	<u>127890</u> 		Schedule J Computer Amount
- 493	527900		
	,		CREDIT FOR THE ELDERLY OR THE DISABLED - SCHEDULE R
494	E28100		Total Disability and Pension Income
495	E28200	1 1	Taxable Disability and Pension Income
496	E28300	1 . 1	Modified Base Amount
497	E28350		Nontaxable Social Security Benefits
498	E28375		Nontaxable Pensions, Annuities, or Disability Income
499	E28400		Nontaxable Disability and Pension Benefits
500	E28500		Modified AGI
501	E28600		One-half Modified AGI
502	E28700		Schedule R total income

			(all fields are 17 digits **)
3X	ELEMENT	SIGN	ELEMENT NAME
503	E28800		Schedule R credit subject to 15% limitation
504	E28900		Credit for the elderly or permanently and totally disabled, computed
			SOCIAL SECURITY SELF-EMPLOYMENT TAX - SCHEDULE SE
505	E29000	+/-	SE net farm profit/loss: Total
506	E29020	+/-	SE net farm profit/loss: Primary
507	E29050	+/-	SE net farm profit/loss: Secondary
508	E29070	+/-	SE net business profit/loss: Total
509	E29100	+/-	SE net business profit/loss: Primary
510	E29120	+/-	SE net business profit/loss: Secondary
511	E29130	+/-	SE net earnings: Total
512	E29150	+/-	SE net earnings: Primary
513	E29170	+/-	SE net earnings: Secondary
514	E29190		SE combined net earnings: Total
515	E29200		SE combined net earnings: Primary
516	E29250		SE combined net earnings: Secondary
517	E29275		SE net earnings: Total
518	E29300		SE net earnings: Primary
519	E29325		SE net earnings: Secondary
520	E29335		W-2 Wages, Tips, and Railroad Retirement Compensation: Total
521	E29340		W-2 Wages, Tips, and Railroad Retirement Compensation: Primary
522	· E29345	5	W-2 Wages, Tips, and Railroad Retirement Compensation: Secondary
523	E29355	5	Unreported Tips: Total
524	E29360		Unreported Tips: Primary
525	E29365	5	Unreported Tips: Secondary
526	E29375	5	SE Wages: Total
527	E29400		SE Wages: Primary
528	E29450		SE Wages: Secondary
529	E2950	>	SE Social security tax: Total
530	E2955(	<u> </u>	SE Social security tax: Primary
531	E2960(	2	SE Social security tax: Secondary
532	E2997	5	Medicare tax: Total
533	E30000	<u>י</u>	Medicare tax: Primary
534	E30050	<u>م</u>	Medicare tax: Secondary
535	E3010	<b>)</b> /	Church wages: Total
536	E3020	<u>م</u>	Church wages: Primary
537	E3030	0	Church wages: Secondary
538			SE income: Total
539			SE income: Primary
540			SE income: Secondary
54]	<u> </u>		SE tax: Total
542		+	SE tax: Primary
543		+	SE tax: Secondary
544		+	SE farm optional method, Total
549			SE farm optional method, Primary
546			SE farm optional method, Secondary
54'		<u> </u>	SE non-farm optional method, Total
548		- · ·	SE non-farm optional method, Primary
549	E3130	<u>ا</u>	SE non-farm optional method, Secondary
	<u> </u>	<u> </u>	
	<b></b>	<b></b>	FOREIGN TAX CREDIT - FORM 1116
55		+	Total foreign tax paid
55	Т3150	0 .	Total foreign tax available for credit
55	2 T3160	0	Reduction in foreign tax
55	3 T3161	0	Gross income from foreign source
55	4 T3161	5	Applicable Deductions and Losses

			⊢	TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			-	(all fields are 17 digits **)
KEY	ELEMENT	STON		ELEMENT NAME
555	T31620		┢	Taxable Income from Foreign Source
556	T31625		╞	Recapture of Prior Year Foreign Losses
557	T31630		1-	Net Taxable Income from Foreign Source
558	T31635		$\vdash$	Maximum Allowable Credit
559	T31640		t	Gross Foreign Tax Credit
560	T31645	<u> </u>	$\vdash$	Credit Reduction for International Boycott Oper.
561	T31650			Form 1116 Foreign Tax Credit
				UNREIMBUREDED EMPLOYEE BUSINESS EXPENSES - FORM 2106
562	E31700	Star of the	<b>1</b>	Business Miles Driven - \$0.405 rate: First
563	E31700	1.		Business Miles Driven - \$0.405 rate: File Business Miles Driven - \$0.405 rate: Second
564	E31705			Business Miles Driven - \$0.405 rate: Second Business Miles Driven - \$0.405 rate: Total
565	E31707 E31710	and the second second		Business Miles Driven - \$0.485 rate: Total Business Miles Driven - \$0.485 rate: First
565	E31710 E31715	All Andrewski - All All All All All All All All All A	1967) 1965)	Business Miles Driven - \$0.485 rate: First Business Miles Driven - \$0.485 rate: Second
566	E31715 E31717	100.00 Ar 4		Business Miles Driven - \$0.485 rate: Second Business Miles Driven - \$0.485 rate: Total
567	E31717 E31720	a na area	197	Business Miles Driven - \$0.485 rate: Total Vehicle Expense: First
568 569	E31720 E31725		┢	
			+-	Vehicle Expense: Second
570	E31727	- 	1947	Vehicle Expense: Total
571	E31730	1.00	· 第4	Total Mileage Rate: First
572	E31735	s en la sur. National	1755) 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	Total Mileage Rate: Second
573		278 - 202 - 2		Total Mileage Rate: Total
574	E31740		$\vdash$	Other Transportation Expenses: First
575	E31745			Other Transportation Expenses: Second
576	E31747		$\vdash$	Other Transportation Expenses: Total
577			┢	Travel Expenses: First
578	E31765		┢	Travel Expenses: Second
579		-	_	Travel Expenses: Total
580			-	Other Business Expenses: First
581	E31785		$\vdash$	Other Business Expenses: Second
582	E31787	Second and the second second	0.00	Other Business Expenses: Total
583	E31790	1		Total Vechile Actual Expenses: First
584	E31795	and the second street		Total Vechile Actual Expenses: Second
585	E31797			Total Vechile Actual Expenses: Total
586	E31800		ŀ	Meal & Entertainment Gross Expense: First
587	E31805		$\vdash$	Meal & Entertainment Gross Expense: Second
588	E31807		┡	Meal & Entertainment Gross Expense: Total
589	E31820	<u> </u>		Total Expense: First
590	E31825		⊢	Total Expense: Second
591	E31827	-	┡	Total Expense: Total
592	E31840			Unreported Reimbursements: First
593	E31845		-	Unreported Reimbursements: Second
594	E31847		-	Unreported Reimbursements: Total
595	E31860	<b> </b>		Unreported Reimbursement Meals: First
596	E31865			Unreported Reimbursement Meals: Second
597	E31867			Unreported Reimbursement Meals: Total
598	E31960	<u> </u>		Unreimbursed Expenses: First
599	E31965			Unreimbursed Expenses: Second
600	E31967			Unreimbursed Expenses: Total
601	E31980	<u> </u>		Unreimbursed Expenses Meals: First
602	E31985			Unreimbursed Expenses Meals: Second
603	E31987	×		Unreimbursed Expenses Meals: Total
604	E32020		Γ	Net Unreimbursed Meals: First
605	E32025			Net Unreimbursed Meals: Second
606	E32027			Net Unreimbursed Meals: Total
607	E32040			Total Unreimbursed Employee Business Expenses: First

:			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
EY	ELEMENT	STON	ELEMENT NAME
608	E32045		Total Unreimbursed Employee Business Expenses: Second
609	E32047		Total Unreimbursed Employee Business Expenses: Total
			NOTICE TO SHAREHOLDERS OF UNDISTRIBUTED LONG TERM
			CAPITAL GAINS - FORM 2439
610	E32670		Long Term Capital Gains
611	E32675		Post May 5, 2003 Gain
612 613	E32680 E32685		Oualified 5-Year Gain
614	E32690		Section 1250 Gain
615	E32695		Section 1202 Gain
			CHILD AND DEPENDANT CARE EXPENSES - FORM 2441
616	E32700		Total expenses
617	E32750	·	Child Care Credit Dependent 1 Expense Amount
618	E32775		Child Care Credit Dependent 2 Expense Amount
619	E32800		Qualifying Individual Expenses
620	E32840	•	Excluded benefits
621	E32880		Primary earned income
622	E32890	++	Secondary earned income
623	E33000		Expense limited to earned income
624	E33200		Credit based on current year expenses
625	E33300		Credit based on prior year expenses
626	E33400		Form 2441 credit Employer provided benefits for dependent care
627 628	E33420 E33450		Amount Forfeited
629	E33460	+ +	Total qualified dependent care expenses
630	E33465		Amount Received from Sole Proprietorship or Partnership
631	E33470		Deductible Benefits
632	E33475		Excluded Benefits
633	E33480		2441 Taxable dependent care benefits
			FOREIGN EARNED INCOME EXCLUSION - FORM 2555
634	T34000		Form 2555 Wages, Total
635	T34100		Form 2555 Wages, Primary
636	T34200		Form 2555 Wages, Secondary
637	T34300		Total Allowances, Total
638			Total Allowances, Primary Total Allowances, Secondary
639 640			Meals and Lodging, Total
641	T34800		Meals and Lodging, Primary
642	T34800	+	Meals and Lodging, Secondary
643	T34900		Housing Exclusion, Total
644	T35000		Housing Exclusion, Primary
645	T35001		Housing Exclusion, Secondary
646	T35025		Housing Expenses, Total
647	T35030		Housing Expenses, Primary
648	T35035		Housing Expenses, Secondary
649	T35200		Foreign earned income exclusion, Total
650	T35300	+	Foreign earned income exclusion, Primary
651	T35400	1	Foreign earned income exclusion, Secondary
652	T35500	1	Housing deduction, Total
653	T35600	+	Housing deduction, Primary
654	T35700		Housing deduction, Secondary Deduction allocable to excluded income, Total
655	T35800	1	Deduction allocable to excluded income, local

			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT	
			(all fields are 17 digits **)	
EX	ELEMENT	SIGN	ELEMENT NAME	
656	T35900		Deduction allocable to excluded income, Primary	
657	T35901	;	Deduction allocable to excluded income, Secondary	
658	T35905	————	Total Foreign Income Exclusion and Housing Exclusion, Total	
659 660	T35910 T35915		Total Foreign Income Exclusion and Housing Exclusion, Primary	
	135915		Total Foreign Income Exclusion and Housing Exclusion, Secondary	
			LIKE KIND EXCHANGES- FORM 8824	
661	E36390	+/-	Fair Market Value Other Property Given	
662	E36395	+/-	Adjusted Basis Other Property Given	
663	E36400	+/-	Gain or Loss Recognized Other Property Given	
664	E36405		Cash Received	
665	E36410	+/-	FMV of Like-Kind Property Received	
666	E36415	+/-	Total Cash Received & FMV of Property	
667	E36420	+/-	Adjusted Basis Like-Kind Property Given Up	
668	E36425	+/-	Realized Gain or Loss	
669	E36430		Smaller of Realized Gain or Cash Received	
670	E36435		Ordinary Income Under Recapture Rules	
671	E36440		Smaller of Realized Gain or Cash Received less Ordinary Income	
672	E36445		Recognized Gain	
673 674	E36450 E36455		Deferred Gain or Loss	
6/4	E36455	+/-	Basis of Like-Kind Property Received	
			INSTALLMENT SALE INCOME - FORM 6252	
675	E36500		Selling Price	
676	E36505	+/-	Adjusted Basis + Commissions and Other Expenses + 4797 Recapture	
677	E36510	+/-	Selling Price Less Basis, etc	
678	E36515		Excluded Gain	
679	E36520	+/-	Gross Profit	
680	E36525		Basis, etc Minus Mortgage	
681	E36530	+/-	Contract Price	
682	E36535		Payments Received	
683	E36540		Mortgage Less Basis Plus Payments Received	
684	E36542		Payments Received in Previous Year	
685	E36545		Installment Sale Income	
686	E36550		Ordinary Income Under Recapture Rules	
687	E36555		Installment Sale of Capital Gain	
688	E36560		Related Party Installment Sale Income	
689	E36565		Related Party Installment Sale Ordinary Income under Recapture Rules	,
690	E36570		Related Party Capital Gain Income	
691	E37700		CASUALTIES AND THEFTS - FORM 4684 Amount Transferred to Schedule D	
692	E37701		Casualty Loss post Aug. 24, 2005	
693	E37701	+/-	Gross Casualty and Theft (Taxpayer)	
694	E37705		Net Gain/Loss of Property Held One Year or Less	- ,
695	E37710		Casualty/Theft Gains from Form 4797	
696	E37715		Total Business Losses of Property Held More than One Year	
697	E37720		Total Gains of Property Held More than One Year	
698	E37725		Total Losses of businesses and Employee Property Held 1 Year Plus	
699	E37730	+/-	Net Gain/Loss of Property Held More than One Year	
700	E37733	+/-	Amount from Line 35(b)(I)	
701	E37735	+/-	Net Gain less Employee Property Losses	
702	E37740	+/-	Net Gain/Loss of All Property	
			SALES OF BUSINESS PROPERTY - FORM 4797	

			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
- · _			(all fields are 17 digits **)
KEY	ELEMENT		ELEMENT NAME
703	T40000		Gross proceeds from sale/exchange of real estate reported on Forms(s) 1099
704			Depreciation of Business Property Sold (Taxpayer) Total Gain from Sale of 1245 Property
705	E40120 E40130		Total Gain from Sale of 1250 Property
707	E40130		Total Gain from Sale of 1252 Property
708	E40150		Total Gain from Sale of 1254 Property
709	E40160		Total Gain from Sale of 1255 Property
710	E40170	+/-	Total Gain/Loss from Business Sale
711	E40173	+/-	Total Gain/Loss from Business Sale (5/5/03)
712	E40180		Form 4684 Gain
713	E40183		Form 4684 Gain (5/5/03)
714	E40190		Section 1231 Gain from Form 6252
715	E40193		Section 1231 Gain from Form 6252 (5/5/03) Gain/Loss from Form 8824
716	E40200		Gain/Loss from Form 8824
717	E40203 E40210		Casualty and Theft Gain
718 719	E40210 E40213		Casualty and Theft Gain (5/5/03)
719	E40213 E40220		Total 4797 Gains/Losses
720	E40220		Total 4797 Gains/Losses (5/5/03)
722	E40230		Non Recaptured Section 1231 Losses from Prior Years
723	E40233		Non-Recaptured Section 1231 Losses (5/5/03)
724	E40240		Form 4797Net Gain
725	E40243		Form 4797 Net Gains/Losses (5/5/03)
726	E40250	+/-	Total Ordinary Gain/Loss
727	E40255	<u> </u>	Form 4797 Net Losses
728	E40260	<b></b>	Form 4797 Net Gain or Non Recaptured 1231 LossesGain from Section 1245, 1250, 1252, 1254, or 1255 Property
729	E40265	<u> </u>	Net Gain/Loss from Form 4684
730	E40270 E40275		Installment Gain from Form 6252
731			Ordinary Gain/Loss from Form 8824
732		+	Recapture of Section 179 Deductions
734	<u> </u>	_	Total Ordinary Gain/Loss
735			Form 4797 Loss from Form 4684
736	E40305	5 +/-	Net Ordinary Gain/Loss
737	E40337	/	Sum of Part 3 Gains (Sum of Total Gains (All Property))
738	E40338	3	Sum of All Part 3 Expenses and Depreciation
739	E40339	<u> </u>	Sum of Part 3 Net Gain
		<u> </u>	
<b>├</b> ────		+	GAINS AND LOSSES FROM SECTION 1256 CONTRACTS AND STADDLES - FORM 6781
740	E4034(	) +/-	Section 1256 Contracts Gain Less Loss
740		-	Section 1256 Contracts Gain Less Loss (5/5/03)
742			Form 1099 Adjustments
743	E4035	5 +/-	Form 1099 Adjustments (5/5/03)
744	E40360	) +/-	Section 1256 Contracts Net Gain/Loss Plus Form 1099 Adjustments
745	E4036	5 +/-	Section 1256 Contracts Net Gain/Loss Plus Form 1099 Adj (5/5/03)
746			Section 1256 Contract Loss Carry Back
747			Section 1256 Contract Loss Carry Back (5/5/03)
748			1256 Contracts Net Gain/Loss + Form 1099 Adj. Less carrybacks1256 Contracts Net Gain/Loss + F1099 Adj. Less carrybacks (5/5/03)
749			Section 1256 Contracts Short Term Capital Gain/Loss
750			Section 1256 Contracts Short Term Capital Gain/Loss (5/5/03)
751			Section 1256 Contracts Long Term Capital Gain/Loss
752	<u> </u>	5 +/-	Section 1256 Contracts Long Term Capital Gain/Loss (5/5/03)
754	<u>+</u>		Short Term Loss from Straddles
755	<u></u>	+	Short Term Loss from Straddles (5/5/03)

1956         H4040         Long Term Loss from Straddles 28% Bate Loss           1957         H4046         Long Term Loss from Straddles 28% Bate Loss           1958         H4046         Short Term Gain from Straddles (5//02)           1958         H4046         Short Term Gain from Straddles (5//02)           1958         H4046         Short Term Gain from Straddles (5//02)           1961         H4046         Short Term Gain from Straddles (5//03)           1961         H4046         Long Term Gain from Straddles (5//03)           1961         H4046         Short Term Gain from Straddles (5//03)           1961         H4046         Hend Term Gain from Straddles (5//03)           1961         H4046         Short Term Gain from Straddles (5//03)           1961         H4040         Ter-1972 Mulding rubbilitation credit           1976         H4011         H4011 Gypertuinty Jone Ter-1936 Mulding           1976         H4011         H4011 Gypertuinty Jone Certified Hateric structures qualified ways.           1977         H4030         Certified Materic attractures qualified ways.           1978         H5010         Certified Materic attractures qualified ways.           1979         H4030         Certified Materic attractures qualified ways.           1971         H4030		L		TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
955         E4040         Long Term Loss from Straddles 20% Bate Loss           957         E4045         Long Term Loss from Straddles 20% Bate Loss           958         E40460         Short Term Gain from Straddles (5//03)           958         E40460         Short Term Gain from Straddles (5//03)           958         E40460         Short Term Gain from Straddles (5//03)           951         E40450         Long Term Gain from Straddles (5//03)           952         E40450         Long Term Gain from Straddles (5//03)           953         E40456         Long Term Gain from Straddles (5//03)           954         E40450         Ferdigate Carbon Straddles (5//03)           954         E40400         Pre-1976 building rubbilitation credit           956         Mainton Ferdigate Carbon Straddles (5//03)         E40450           956         Mainton Carbon Straddles (5//03)         E40450           956         Dertified historic structures qualified expenditures         E40410           957         Mainton carbon Carbon Carbon Carbon Straddles (5//03)         E40410           958         Mainton carbon				(all fields are 17 digits **)
955         E4040         Long Term Loss from Straddles 20% Bate Loss           957         E4045         Long Term Loss from Straddles 20% Bate Loss           958         E40460         Short Term Gain from Straddles (5//03)           958         E40460         Short Term Gain from Straddles (5//03)           958         E40460         Short Term Gain from Straddles (5//03)           951         E40450         Long Term Gain from Straddles (5//03)           952         E40450         Long Term Gain from Straddles (5//03)           953         E40456         Long Term Gain from Straddles (5//03)           954         E40450         Ferdigate Carbon Straddles (5//03)           954         E40400         Pre-1976 building rubbilitation credit           956         Mainton Ferdigate Carbon Straddles (5//03)         E40450           956         Mainton Carbon Straddles (5//03)         E40450           956         Dertified historic structures qualified expenditures         E40410           957         Mainton carbon Carbon Carbon Carbon Straddles (5//03)         E40410           958         Mainton carbon	KEX	ELEMENT	SIGN	ELEMENT NAME
795       E40436       Long Term Gain from Stradules (5/s/03)         795       E40446       Short Term Gain from Stradules         796       E40446       Short Term Gain from Stradules         797       E40455       Long Term Gain from Stradules 28% Eate Gain         708       F40455       Long Term Gain from Stradules (5/s/03)         701       F40455       Long Term Gain from Stradules (5/s/03)         702       F40455       Long Term Gain from Stradules (5/s/03)         703       F40456       Long Term Gain from Stradules (5/s/03)         704       F40456       Long Term Gain from Stradules (5/s/03)         705       F40456       Reformation credit         706       Per-1935 building qualified expenditures       F40456         707       F4010       Per-1935 building qualified expenditures         708       F40211       Cortified historic attuctures qualified expenditures         707       F40200       Certified historic attuctures qualified expenditures         708       F40211       Coll Opportunity Kore Certified historic situations         707       F40210       Rehabilisticin credit credit         707       F40210       Rehabilisticin credit credit         708       F40210       Qualified advance coll projeet credit				
759       840440       Short Term Gain from Stradiles         760       R40450       Long Term Gain from Stradiles         761       R40450       Long Term Gain from Stradiles         762       R40450       Long Term Gain from Stradiles         763       R40450       Long Term Gain from Stradiles         764       R40450       Long Term Gain from Stradiles         765       R40455       Long Term Gain from Stradiles         764       R40560       Reformation credit         765       R40456       Reformation credit         766       R4011       Colf Opportunity Jone Pro-1505 building         766       R4011       Colf Opportunity Jone Pro-1505 building         767       R4011       Colf Opportunity Jone Pro-1505 building         768       R40200       Certified historic structures multified expenditures         770       R40213       Cortified historic structures quilified expenditures         771       R40214       Coll Opportunity Cone Certified historic structures qualified expenditures         772       R40200       Credit from copperatives         773       R40200       Credit from copperatives         774       R50100       Destry credit         775       R50100       Destry credit	757	E40435		Long Term Loss from Straddles 28% Rate Loss
760       Biott Term Gain from Stradles (5/s/03)         761       B40450       Long Term Gain from Stradles 28% Bate Gain         762       B40455       Long Term Gain from Stradles (5/s/03)         763       B40456       Long Term Gain from Stradles (5/s/03)         764       CONCURATION OF INVESTMENT CRUDT - FORM 1468         765       B49100       Pre-1936 building qualified copenditures         766       M49111       Pre-1936 building qualified copenditures         767       B49112       Pre-1936 building qualified copenditures         768       M49112       Out Opportunity Some Stradles (Aspenditures)         768       B49100       Certified historic structures qualified expenditures         768       M49201       Certified historic structures qualified expenditures         778       B49210       Certified historic structures qualified expenditures         778       B49200       Restry credit       Restry credit         779       B492012       Mersy credit       Restry credit         771       B49200       Certified history credit credit       Restry credit         772       B49200       Certified history credit       Restry credit         774       B50100       Consified agaification project credit         775       <	758	E40436		Long Term Loss from Straddles (5/5/03)
751       E40455       Long Term Gain from Straddles         752       E40455       Long Term Gain from Straddles 268 Rate Gain         753       F40456       Long Term Gain from Straddles (S/S/G)         754       F40456       Long Term Gain from Straddles (S/S/G)         755       F40456       Reforestation credit         756       F40456       Reforestation credit         756       F4011       Outrurning or investment (Renging - Nom Adag)         756       F4011       Outrurning comparison (Renging - Nom Adag)         757       F4011       Outrified historic structures depositures         756       F4011       Outrified historic structures depositures         757       F4011       Outrified historic structures depositures         758       F4011       Outrified historic structures depositures         757       F4021       Outrified historic structures depositures         758       F4040       Deservy credit structures depositures         758       F4040       Deservy credit structures depositures         758       F5010       Deservy credit structures depositures         758       F5010       Deservy credit structure depositures         758       F5010       Total surren yees investand         758 <td>759</td> <td>E40440</td> <td></td> <td></td>	759	E40440		
752       840455       Long Term dsin from Straddles (s/s/G)         763       840456       Long Term dsin from Straddles (s/s/G)         764       CONFUTATION OF INVESTMENT CREDT - FORM 1468         765       Reformation credit         766       Reformation credit         767       Reformation credit         768       Reformation credit         766       Reformation credit         767       Reformation credit         768       Reformation credit         766       Refuel credit credit credit         767       Refull         768       Refuel credit credit credit credit         769       Refuel credit from corporations         770       Refuel credit from corporations         771       Refuel credit from corporations         772       Refuel credit from corporations         773       Refuel credit from corporations         774       Refuel credit from corporations         775       Refuel credit from corporations         776       Refuel credit from corporations         777       Refuel credit credit         778       REfuel credit credit         779       REfuel credit         770       Refuel credit         <	760			
753       B44456       Long Term Gein from Straddles (5/5/03)         764       R4650       Reformentation credit         765       R4650       Reformentation credit         766       R4650       Pre-1936 building gualifide dependitures         767       R4810       Pre-1936 building gualifide dependitures         768       R4910       Certified historic structures gualifide accenditures         769       R4911       Certified historic structures qualifide accenditures         770       R49211       Culf Opportunity Zone Certified historic istructures qualifide accenditures         771       R49211       Culf Opportunity Zone Certified historic istructures qualifide accenditures         771       R49201       Credit from cooperatives         772       R49300       Energy credit after becember 31/ 2005         773       R5010       Energy credit advance cont credit         774       R50200       Total current yes investment credit         775       R50140       Cualified advance cont credit         776       R50160       Qualified advance cont credit         777       R50200       Total current yes investment credit         778       R50100       Energy credit advance cont credit         778       R50100       Reserve credit				
Image: Construction of investment CREDIT - FORM 3468           COMPUTATION OF INVESTMENT CREDIT - FORM 3468           Referentation credit           Feedback         Referentation credit           Feedback         Pre-1935 building rehabilitation credit           Feedback         Constructive Constructives constructives           Feedback         Certified historic structures qualified expenditives           Feedback         Certified historic structures qualified expenditives           Feedback         Respondent Constructures qualified expenditives           Feedback         Respondent Constructures qualified expenditives           Feedback         Respondent Constructures           Feedback				
765       R#600       Pre-1936 building rehabilitation credit         765       R#9100       Pre-1936 building qualified expenditures         767       R#9111       Golf Opportunity Zone Pre-1936 building         768       R#9200       Certified historic structures rehabilitation         770       R#9210       Cortified historic structures rehabilitation         771       R#9220       Rerified historic structures rehabilitation         772       R#9200       Credit fied historic structures qualified expenditures         771       R#9201       Credit fied noncompartives         772       R#9300       Credit from cooperatives         773       R#9300       Qualified advance coal project credit         774       R#9300       Qualified advance coal project credit         775       E50100       Qualified gasification project credit         776       E50100       Qualified gasification project credit         778       E50200       Total current year investment credit         779       E50300       Nondeductible investment credit         780       E5320       Statutory Investment credit         781       E53240       Mot Apportunity (Jobs) Credit         782       E53260       Alcohoh Vc Credit         783	763	E40456		Long Term Gain from Straddles (5/5/03)
765       #46500       Pre-1936 building rehabilitation credit         765       #49110       Pre-1936 building qualified expenditures         767       #49111       Guif Opportunity Zone Pre-1936 building         768       #49200       Certified historic structures rehabilitation         769       #49210       Guif Opportunity Zone Certified historic structures qualified expenditures         770       #49210       Guif Opportunity Zone Certified historic structures qualified exp.         771       #49200       Cerdit fon cooperatives         771       #49200       Cerdit fon cooperatives         772       #50120       Energy credit after December 31, 2005.         773       #50140       Qualified advance coal project credit         774       #50200       Total current year investment credit         775       #50300       Nondeductible investment credit         776       #50300       Nondeductible investment credit         779       #50300       Nondeductible investment credit         780       #53200       Statutory Investment credit         781       #53200       Alcohol Yuc Credit         782       #53200       Statutory Investment Credit         784       #53200       Alcohol Yuc Credit         785 </td <td></td> <td></td> <td></td> <td></td>				
765       Re9100       Pre-1935 building rehabilitation credit         766       E49110       Certified historic structures rehabilitation         767       Re9111       Golf Opportunity Zone Pre-1936 building;         768       Re9200       Certified historic structures qualified expenditures         770       Re9211       Gulf Opportunity Zone Certified historic structures qualified exp.         771       Re9211       Gulf Opportunity Zone Certified historic structures qualified exp.         771       Re9210       Certified historic structures rehabilitation         772       Re9300       Credit from cooperatives         773       R50100       Energy credit after December 31, 2005.         774       E80160       Coalified dysfication project credit         775       E50200       Total current year investment credit         776       E50300       Nondeductible investment credit         778       E50300       Nondeductible investment credit         781       E50300       Nondeductible investment credit         782       E5320       Welfare to Nork Credit         783       E5320       Welfare to Nork Credit         784       E53280       Research credit         785       E53281       Raitorad Track Maintenance Credit <td></td> <td><b>T</b>4045</td> <td>  </td> <td></td>		<b>T</b> 4045		
765       B49110       Pre-1963 building qualified expenditures         767       E49111       Guif Opportunity Zone Pre-1936 building.         768       H49200       Certified historic structures rehabilitation         770       E49210       Certified historic structures qualified expenditures         771       E49220       Certified historic structures qualified expenditures         772       E49230       Cerdit form cooperatives         773       E50100       Energy credit         774       E50120       Cualified gastication project credit         775       E50200       Total current year investment credit         776       E50200       Total current year investment credit         777       E50200       Nondeductible investment credit         778       E50200       Nondeductible investment credit         779       E50200       Nondeductible investment credit         779       E50200       Nondeductible investment credit         780       E53200       Nondeductible investment credit         781       E53200       Nondeductible investment credit         782       E53200       Nondeductible investment credit         784       E53200       Nondeductible investment credit         785       E53220<				
797       F49111       2       Gulf Opportunity Zone Pre-1936 building         708       F49210       Certified historic structures qualified expenditures         719       F49211       Gulf Opportunity Zone Certified historic structures qualified expenditures         711       F49210       Certified historic structures qualified expenditures         712       F49210       Certified non cooperatives         713       F5010       Energy credit         714       F5010       Energy credit         715       E5010       Qualified gasification project credit         716       E5020       Total current year investment credit         717       E5020       Total current year investment credit         718       E5020       Total current year investment credit         719       E5020       Total current year investment credit         711       E5020       Total current year investment credit         719       E50200       Nondeductible investment credit         718       E5020       Statutory Investment Credit         728       E5020       Statutory Investment Credit         728       E5020       Alcohol Puel Credit         728       E5020       Alcohol Puel Credit         738       E50281			a alter derate	
768       F49200       Certified historic structures rehabilitation         770       F49210       Certified historic structures qualified expenditures         771       F49210       Certified historic structures qualified exp.         771       F49250       Rehabilitation credit from an electing large partnership         772       F49250       Credit from cooperatives         773       E50100       Energy credit after December 31, 2005.         774       E50120       Coalified gasification project credit         775       E50100       Coalified gasification project credit         776       E50200       Total current year investment credit         777       E50200       Total current year investment credit         778       E50200       Nondeductible investment credit         779       E50200       Statutory Investment Credit         780       E53220       Statutory Investment Credit         781       E53240       Work Opportunity (Jobb) Credit         782       E53280       Research credit         783       E53281       Alcohol Puel Credit         784       E53281       Nonconventional Source Puel Credit         785       E53282       Nonconventional Source Puel Credit         786       E53282<		na anti-transformation	ander Maria	
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775       ES0140       Qualified advance coal project credit         776       ES0160       Qualified gasification project credit         777       ES0200       Total current year investment credit         778       ES0300       Nondeductible investment credit         779       ES0300       Nondeductible investment credit         779       ES0300       Nondeductible investment credit         780       ES3220       Statutory Investment Credit         781       ES3220       Statutory Investment Credit         782       ES3220       Welfare to Work Credit         784       ES3280       Alcohol Fuel Credit         785       ES3280       Alcohol Fuel Credit         786       ES3281       Research credit         787       ES3282       Distilled Spirits Credit         788       ES3282       Fisionional Source Fuel Credit         789       ES3282       Alternative Motor Vehicle Credit         790       ES3285       Alternative Motor Vehicle Credit         791       ES3285       Alternative Motor Vehicle Credit         792       ES3285       Alternative Motor Vehicle Credit         793       ES3285       Enhance oil recovery credit         794       ES3305	773	E50100		
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803     E53316     Indian Employment Credit       804     E53317     Employer Credit for Soc. Sec. Tax on Tips			<u> </u>	
804 E53317 Employer Credit for Soc. Sec. Tax on Tips	802		<b> </b>	
		E53316	┝──┦	
805 E53318 Orphan drug credit		•		

				TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			$\vdash$	(all fields are 17 digits **)
EY	ELEMENT	SIGN		ELEMENT NAME
806	E53319			Contributions to Community development corps credit
807	E53320			Current year general business credit
. 808	E53340			Current year Passive activity credits
809	E53350			Curr. yr. gen. bus. cred. less passive act. credits
810	E53380			Passive activity credits Allowed for Current Year
811	E53400			Credits carried forward from prior year
812	E53410			Tentative general business credit
813	E53470			Adjusted income tax liability
814	E53475			Tentative minimum tax
815	E53480		-	Excess adjusted income tax liability
816	E53485			Alternative Minimum Tax
817			╞	Suspended Research Credit
818		——————————————————————————————————————		General business credit computed
819	E53500			Maximum allowable general business credit
		i. Na kabu tinga		
		anta angla Tanaharang		MOVING EXPENSES - FORM 3903
820		<u> </u>	╀	Transportation from Store of Household and Personal Goods
821	and the second second second			Travel from Old Home to New Home Total Moving Expenses
822		-		Total Moving Expenses Total Expenses paid by Employer
823		<u> </u>		Moving Expense Deduction
824	E53590		+	Moving Expense Deduction
			-	
	752620			CREDIT FOR FEDERAL TAX PAID ON FUELS - FORM 4136 Gasoline
825 826			+	Gasohol 10 Percent Amount
825		1	+	Gasohol 7.7 Percent Amount
828				Gasohol 5.7 Percent Amount
829		<u> </u>	╋	Gasohol
830	<u> </u>			Undved Diesel Fuel Amount
831		_	+	Undyed Kerosene Fuel Amount
832	and the second second	1 185 6 17 19	4 - 444 1945 -	Undyed Kerosene for Buses Amount
833	and the second second second	Sec. Sec.		Undyed Kerosene for Farms Amount
834		-		Diesel or Kerosene Non-Taxable Amount
835		1	$\top$	Diesel Registered Vendor Sales Amount
836	Contract of the second of the	1 3 5 1		Undyed Diesel Fuel Vendor for Buses
837			T	Liquified Petroleum Gas Intercity Bus Amount
838		1	Γ	Liquified Petroleum Gas School Bus Amount
839	E53679			Liquefied Petroleum Gas Other Amount
840	E53680			Liquefied Petroleum Gas
841	. E53690	)	Γ	Aviation Gasoline Commercial Amount
842	E53695	6	Ι	Aviation Gasoline Other Use Amount
843	E53700		Ĺ	Gasoline used in aviation
844	E53705	5		Aviation Fuel Commercial Amount
845	E53710			Aviation Fuel 0.219 Rate Amount
846	E53715	<u>-</u>		Aviation Fuel 0.044 Rate Amount
847	E53720	<u>' </u>	1	Aviation fuel amount
848	E53725	i	1	Gasohol Blend 10 Percent Amount
849	E53730	<u>' </u>	$\bot$	Gasohol Blend 7.7 Percent Amount
850	+	1	$\perp$	Gasohol Blend 5.7 Percent Amount
851	+		+	Gasoline used to make gasohol
852		+	+	Undyed Diesel Fuel for Trains Amount
853		1 1. Alexandre		Undyed Diesel Fuel for Buses Amount
854		-	6 (A)	Undyed Diesel Fuel for Farms Amount
855	and the second	Sec. 10		Kerosene Registered Vendor Sale Amount
856	E53782	2	8. SK	Undyed Kerosene Vendor for Buses Amount

				TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
				(all fields are 17 digits **)
VEV	ELEMENT	OT ON		
<u>KEY</u> 858	and an and a second second second	hervester e.v.o	<b>4</b> 0	ELEMENT NAME Aviation Kerosene Vendor Other Amount
859	AND SHELL TO SHELL TO THE	Cost of Decision		Registered Vendors of Gasoline for Educational Organizations
860		Autor and a second		Registered Vendors of Gasoline for State or Local Govt
861	E53791	and has seen as		Registered Vendors of Aviation Gas for Educational Orgs
862	an a			Registered Vendors of Aviation Gas for State and Local Govt
863	E53793	The second second		Alcohol Fuel Mix Credit containing Ethanol
864	E53794			Alcohol Fuel Mix Credit other than Ethanol
865	E53795	alisation (1. Alisation (1.		Biodiesel Mix Credit other than Agri-biodiesel
866	E53796			Biodiesel Mix Credit for Agri-biodiesel
867	E53797			Aviation Kerosene for Commercial (after Sept. 30, 2005)
868	E53798			Aviation Kerosene by Registered Vendors (after Sept. 30, 2005)
· 869	E53860			Total income tax credit for fuel: Form 4136
				SOCIAL SECURITY AND MEDICARE TAX ON UNREPORTED TIP INCOME - FORM 4137
870	T53900			Cash and Tips Received, First Form Amount
871	T53901			Cash and Tips Received, Second Form Amount
872	T53902			Cash and Tips Received, Combined Form Amount
873	T53905		L	Cash and Tips Reported, First Form Amount
874	-	I	L	Cash and Tips Reported, Second Form Amount
875		l	┡	Cash and Tips Reported, Combined Form Amount
876		I	┡	Total Unreported Tips, First Form
877		<del>!</del>		Total Unreported Tips, Second Form
878		<u> </u>		Total Unreported Tips, Combined Amount
879		<del> </del>		Incidental Cash and Tips, First Form Amount
880		<u> </u>		Incidental Cash and Tips, Second Form Amount
881	T53917			Incidental Cash and Tips, Combined Amount
882				Unreported Tips Subject to Medicare Tax, First Form
883			-	Unreported Tips Subject to Medicare Tax, Second Form
884	1	<del> </del>	┝	Unreported Tips Subject to Medicare Tax, Combined Form
885	-	t	┝	Social Security Wages and Tips, First Form Amount
886		1	$\vdash$	Social Security Wages and Tips, Second Form Amount
887				Social Security Wages and Tips, Combined Amount Maximum Tips Subject to Social Security, First Form Amount
889				Maximum Tips Subject to Social Security, Second Form Amount
890		<u> </u>		Maximum Tips Subject to Social Security, Combined Amount
891	<u>i</u> .		$\vdash$	Unreported Social Security Tips, First Form
892		<u> </u>	1-	Unreported Social Security Tips, Second Form
893			F	Unreported Social Security Tips, Combined
894			F	Form 4137 Social Security Tax, First Form
895		<del> </del>	ſ	Form 4137 Social Security Tax, Second Form
896	S53942			Form 4137 Social Security Tax, Combined
897	S53945			Form 4137 Medicare Tax, First Form
898	S53946			Form 4137 Medicare Tax, Second Form
899	S53947			Form 4137 Medicare Tax, Combined
900	\$53950			Form 4137 Tax, First Form
901	S53951			Form 4137 Tax, Second Form
902	\$53952			Form 4137 Tax, Combined
		<b> </b>		
		<u> </u>	L	DEPRECIATION AND AMORTIZATION - FORM 4562
903	E54000	<u> </u>		Section 179 cost, after limit
904	E54005	<u> </u>	L	Section 179 prop., total cost
905	E54010	<b> </b>	L_	Listed Prop., Elected Cost
906			<u> </u>	Section 179 prop., total elected cost
907				Section 179 prop., tentative deduction
908		<u> </u>		Form 4562 taxable income limit
909	E54060		1	Carryover of Prior Year 179 Deduction

	ELEMENT	87.07	ELEMENT NAME
<b>EX</b> 910	E54100	STGN	Section 179 property, deduction
911	E54200		Modified Accelerated Cost Recovery System (MACRS) Property, 3-year, cost
912	E54400		MACRS 3-year property, deduction this year
913	E54500		MACRS 5-year property, cost
914	E54700		MACRS 5-year property, deduction this year
915	E54720		MACRS 7-year real property, cost
916	E54760		MACRS 7-year real property, deduction
917	E54800		MACRS 10-year property, cost
918	E55000		MACRS 10-year property, deduction this year
919	E55200		MACRS 15-year real property, cost
920	E55300		MACRS 15-year real property, deduction
921	E55800		MACRS 20-year real property, cost
922	E56000		MACRS 20-year real property, deduction
923	E56020		MACRS 25-year real property, cost
924	E56040		MACRS 25-year real property, deduction
925	E56100		Residential Rental property, cost
926	E56300		Residential Rental property, deduction this year
927	E56400		Non-residential rental property, cost
928	E56500		Non-residential rental property, deduction
929	E57600		Recovery property, undetermined type, cost
930	E57700		Recovery property, undetermined type, deduction
931	E57800		Total cost of recovery property (MACRS)
932	E57900		Tot. current yr recovery property (MACRS) deduction
933	E57910	<del>     </del>	Alt. Depreciation System (ADS) class life, cost
934	E57930	<u> </u>	ADS class life, deduction
935	E57950		ADS 12 year, cost
936	E57960		ADS 12 year, deduction
937	E57980		ADS 40 year, cost
938	E58000		ADS 40 year, deduction
939	E58020		Total cost of current year ADS property
940	E58040		Total deduction for current year ADS property
941	E58060		Listed recovery property, basis for depreciation
942	E58080		Listed recovery property, deduction
943	E58100		MACRS deduction for assets acquired prior to current year
944	E58110	· 1	September 11 Property
945	E58120	1	Sect 168 nonrecovery property, deduction this year
946	E58140		ACRS and Other Depreciation Deduction
947	E58160		Total depreciation deduction
948	E58180		Basis, capitalized
·949	E58200		Total cost of amortizable property
950	E58250		Amortization deduction for prior year assets
951	E58300		Total amortization deduction
952	E58320		Taxpayer's total deducted amount
953	E58325		Depreciation from other sources
	·		FARM RENTAL INCOME AND EXPENSES - FORM 4835
954	E58330		Total Cooperative Distributions
955	E58340		Agricultural Program Payments
956	E58345		Taxable Agricultural Program Payment
957	E58350		Commodity Credit Corporation (CCC) Loans Forfeited or Repaid with Certificates
958	E58360		Income from Livestock and Crop Production
959	E58370		CCC Loans Reported under Election
960	E58380		Crop Insurance Proceeds/Disaster Payments Received
961	E58385		Txble Crop Ins Proceeds/Disaster Payments Received
962	E58390	+/-	Form 4835 Other Income
963	E58400	+/-	Gross farm rents

			_	TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
				(all fields are 17 digits **)
KEY	ELEMENT	SIGN		ELEMENT NAME
964	E58410			Custom Hire Expense
965	E58420			Depreciation and Section 179 expenses
966	E58425	· .	•	Employee benefit program
967	E58430			Gasoline, Fuel and Oil Expense
968	E58440			Mortgage interest
969	E58450			Seeds and Plants Purchased
970	E58455	L		Repairs and Maintenance
971	E58460			Other interest
972	E58465		•	Labor Hired
973	E58470			Other expenses, total
974	E58475			Pension and profit sharing plans
975	E58480			Total expenses
976	E58490			Supplies Purchased
977	E58495			Taxes from Form 4835
978	E58500	+/-		Net farm rental income (loss)
979	E58520	<u> </u>		Deductible loss
980	E58540	+/-		Nondeductible loss/loss carryover
		ľ		
-				INVESTMENT INTEREST EXPENSE DEDUCTION - FORM 4952
981	E58900			Current year investment interest
982	E58950			Total Investment Interest expense
983	E58960			Net investment income
984	E58970	+/-		Gross income, property held for investment
985	E58972			Qualified Dividends
986	E58974	+/-		Gross Income minus Qualified Dividends
987	E58975			Net Gain, disposal of property held for investment
988	E58980			Net Cap Gain, disposal of prop. held for investment
989	E58985	· ·	<u> </u>	Net gain from disposition of prop less net cap gain
990	E58990			Investment Income Amount
991	E58995	+/-		Investment income
992	E59100	<u> </u>		Investment Expenses
993	E59200			Disallowed prior year interest expenses
994	E59260			Disallowed Investment Interest expense
995				Allowable investment interest expense deduction
			-	
		<u> </u>		TAX ON LUMP SUM DISTRIBUTIONS - FORM 4972
996	E59400			Capital gain from Form 1099-R
997	E59410		$\vdash$	Ordinary income from Form 1099-R
998	E59410 E59420	1	⊢	Death benefit exclusion
· 999	E59420		⊢	Total taxable amount
1000	E59430	1	$\vdash$	Current annuity value
1000	E59440 E59450		-	Adjusted taxable amount
1001	E59450 E59460		⊢	Minimum distribution allowance
1002	E59460		$\vdash$	
1003	E59470 E59475		┝	Federal estate tax
			⊢	Tentative tax I
1005	E59480		┝	Tentative tax II
1006		<u>;</u>		10-year averaging tax
1007	E59490		<u> </u>	Tax on lump-sum distribution
<u> </u>			-	
		<u> </u>	⊢	EARNED INCOME CREDIT - SCHEDULE EIC
1008			⊢	EIC wages
1009			36. C 4	Nontaxable Combat Pay Amount
1010				EIC Prior Year Earned Income Amount
1011		-	$\vdash$	EIC self-employment income
1012		-	L	EIC earned income
1013	S59560	+/-	1	EIC earned income (Revenue Processing)

				<b>r</b>	
	1 (A)			_	TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
					(all fields are 17 digits **)
	KEY_	ELEMENT			ELEMENT NAME
	1014	E59580			Basic Earned Income Credit
_	1015	E59660		_	Total earned income credit
	1016	E59680			EIC used to offset income tax before credits
	1017	E59700			EIC used to offset all other taxes except adv EIC
	1018	E59720			EIC refundable portion
	1019	E59740			EIC in excess of advance EIC payments
	1020	E59760			Advance EIC payments in excess of EIC
					WORK OPPORTUNITY CREDIT - FORM 5884
	1021	E59770			Qualified First Year Wages Paid Credit - Part Time
	1022	E59775			Qualified First Year Wages Paid Credit -Full Time
	1023	E59780			Total First Year Qualified Wages
	1024	E59785			Work Opportunity Credit From Pass Through
	1025	E59790			Current Year Work Opportunity Credit
	1026	E59795			Non-Deductible Credit
			• *		AT RISK LIMITATIONS - FORM 6198
					(DEDUCTIBLE LOSS FROM A SECTION 465 ACTIVITY)
•	1027	T59800	+/-		Overall profit/loss (Taxpayer)
	1028	T59820		· · · ·	At risk amount (Taxpayer)
	1029	T59840			Deductible loss (Taxpayer)
				F	
					CREDIT FOR EMPLOYERS AFFECTED BY HURRICANE KATRINA, RITA, OR WILMA - FORM 5884-A
	1030	E59845			Employers affected by Hurricane Katrina Qualified Wages Paid
	1031				Employers affected by Hurricane Rita Qualified Wages Paid
_	1032				Employers affected by Hurricane Wilma Qualified Wages Paid
	1033		2.1.1.1		Total Qualified Wages Paid
	1033	and the second			Limited Qualified Wages Paid
	1034		and 100.000		Employee Retention Credit from Passthrough Entities
	1035	and a second	The Antoin		Current Year Employee Retention Credit
	1030		1.00		Qualified Lodging to Qualified Employees
	1037		2.0.2000.0.000	i se en Sign	Limited Qualified Lodging to Qualified Employees
	1038		1. 12.0% St. 11.20		Hurricane Katrina Housing Credit from Passthrough Entities
	<u> </u>	And a state of the	6 3053 million		Current Year Hurricane Katrina Housing Credit
	1040	E3906:	1. <u>19</u> 03. 1	0.026	
	· ·	<u> </u>			ADDITIONAL TAX ATTRIBUTABLE TO QUALIFIED RETIREMENT PLANS.
				+	ANNUITIES, AND MODIFIED ENDOWMENT CONTRACTS: FORM 5329
			<del>. </del>	ŀ	Amount of Early IRA Distributions Subject to Tax (First form)
· .	1041			┢	Amount of Early IRA Distributions Subject to Tax (First Torm)
	1042		+	┢	Amount of Early IRA Distributions Subject to Tax (Second Torm) Amount of Early IRA Distributions Subject to Tax (Combined)
	1043		+	╋	Tax on Early IRA Distributions (First form)
	1044		+	┢	
	1045		+	┨	Tax on Early IRA Distributions (Second form)
	1046			╀	Tax on Early IRA Distributions (Combined)
	1047		-	┢	Amount on Coverdell ESAs not used for Education (First form)
	1048		1	ŀ	Amount on Coverdell ESAs not used for Education (Second form)
	1049			$\vdash$	Amount on Coverdell ESAs not used for Education (Combined)
	1050			$\vdash$	Tax on Ed IRA Distributions not used for Education (First form)
	1051	E5990	<u> </u>	1	Tax on Ed IRA Distributions not used for Education (Second form)
	1052	E59902	2	$\vdash$	Tax on Ed IRA Distributions not used for Education (Combined form)
	1053	E5990	5 <b></b>	<u> </u> .	Amount Excess Traditional IRA Contributions (First form)
-	1054	E5990	5	╞	Amount Excess Traditional IRA Contributions (Second form)
	1055	E5990	7		Amount Excess Traditional IRA Contributions (Combined)
	1056	E5991	<b>)</b> .		Tax on Excess Traditional IRA Contributions (First form)
	1057	E5991	1		Tax on Excess Traditional IRA Contributions (Second form)
	1058	E59912	2		Tax on Excess Traditional IRA Contributions (Combined)
	10.59	E5991	5		Amount Excess Roth IRA Contributions (First form)

PPV	ELEMENT	GTON	
1060	E59916	<del>.</del>	ELEMENT NAME Amount Excess Roth IRA Contributions (Second form)
1061	E59917		Amount Excess Roth IRA Contributions (Combined)
1062	E59920		Tax on Excess Roth IRA Contributions (First form)
1063	E59921		Tax on Excess Roth IRA Contributions (Second form)
1064	E59922		Tax on Excess Roth IRA Contributions (Combined)
1065	E59925		Amount Excess Coverdell ESA Contributions (First form)
1066	E59926		Amount Excess Coverdell ESA Contributions (Second form)
1067	E59927		Amount Excess Coverdell ESA Contributions (Combined)
1068	E59930		Tax on Excess Contributions to Coverdell ESAs (First form)
1069	E59931		Tax on Excess Contributions to Coverdell ESAs (Second form)
1070	E59932		Tax on Excess Contributions to Coverdell ESAs (Combined)
1071	E59935		Amount Excess Archer MSA Contributions (First form)
1072	E59936		Amount Excess Archer MSA Contributions (Second form)
1073	E59937		Amount Excess Archer MSA Contributions (Combined)
1074	E59940		Tax on Excess Archer MSA Contributions Amount (First form)
1075	E59941		Tax on Excess Archer MSA Contributions Amount (Second form)
1076	E59942		Tax on Excess Archer MSA Contributions Amount (Combined)
1077	E59945	· ·	Amount Excess Accumulation & Qual Retire Plans (First form)
1078	E59946		Amount Excess Accumulation & Qual Retire Plans (Second form)
1079	E59947		Amount Excess Accumulation & Qual Retire Plans (Combined)
1080	E59950		Tax on Excess Accumulation Amount (First form)
1081	E59951	· · .	Tax on Excess Accumulation Amount (Second form)
1082	E59952	·	Tax on Excess Accumulation Amount (Combined)
1083	E59960		Excess Contribution to HSA Amount (First form)
1084	E59961		Excess Contribution to HSA Amount (Second form)
1085	E59962		Excess Contribution to HSA Amount (Combined)
1086	E59965		Tax on Excess HSA Contribution Amount (First form)
1087	E59966		Tax on Excess HSA Contribution Amount (Second form)
1088	E59967 S59988		Tax on Excess HSA Contribution Amount (Combined)
1089	S59988 S59989		Total Tax on Retirement Distributions (First form) (Revenue Processing)
1090	559989 E59990	23 (A. C. A.	Total Tax on Retirement Contributions (First form) (Revenue Processing) Total IRA Tax (First form)
1092			Total Tax on Retirement Distributions (Second form) (Revenue Processing)
1093	S59994	ana ang Ngangga	Total Tax on Retirement Contributions (Second form) (Revenue Processing)
1094	E59995	an an the state of	Total IRA Tax (Second form)
1095	E59996		Total IRA Tax (Combined)
		· ·	ALTERNATIVE MINIMUM TAX - INDIVIDUALS - FORM 6251
1096	E60000	+/-	Taxable income
1097	E60100		Net operating loss deduction
1098	<b>T60100</b>		Net operating loss deduction (T/P)
1099	E60130		Itemized deduction limitation
1100	E60180		Standard deduction
1101	E60200	+/-	Medical and dental expense
1102	E60220		Net limited miscellaneous itemized deductions
1103	E60240	· .	Schedule A taxes deducted
1104	E60260		State income tax refund
1105	E60290		Form 6251 home mortgage interest
1106	<b>T</b> 60290		Form 6251 home mortgage interest (Taxpayer)
1107	E60300	+/-	Form 6251 Investment interest expense
1108	T60300	+/-	Form 6251 Investment interest expense (Taxpayer)
1109	E60340	+/-	Post-1986 Depreciation of property
1110	T60340	+/-	Post-1986 Depreciation of property (Taxpayer)
1111	E60405	+/-	Circulation expenditures
1112	E60410	+/-	Research and experimental

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No. 2012         Linkser Jung           113         Ec420         //           113         Ec440         //           114         Ec440         //           115         Ec440         //           116         Ec440         //           117         Ec460         //           118         Ec440         //           119         Cc400         //           1110         Ec460         //           1120         Ec4600         //           1121         Ec4601         Section 102           1122         Ec4601         //           1124         Ec4601         Section 102           1125         Ec401         Section 102           1126         Ec4020         //           1127         Ec4020         //           1128         Ec4020         //           1129         Ec4020         Parave activity gains and loase           1120         Ec4020         Pa	:			_	TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT																																																																																																																																																						
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1114         E60410         -/.         Large Partmerships           1115         E50440         -/.         Pollution control facilities           1117         E50440         -/.         Pollution control facilities           1118         E50440         -/.         Adjusted gain or loss           1119         F00500         -/.         Adjusted gain or loss           1110         F00500         -/.         Adjusted gain or loss           1121         E50500         -/.         Incentive-Stock options           1122         E50600         -/.         Cental loss linitations           1123         E50600         -/.         Takenod adjustment           1124         E50600         -/.         Parton's adjustment           1126         E50600         -/.         Pasive activity gains and losses         Tray adjustment           1128         E50720         -/.         Benefit of setate and trust (Tayphyr)         1121           1129         E50720         -/.         Benefit of setate and trust (Tayphyr)         1121           1128         E50400         Tray accept interest (Tayphyr)         1121         1122           1128         E50400         Tray accept interest (Tayphyr)         1128	KEY	ELEMENT	SIGN		ELEMENT NAME																																																																																																																																																						
1115         #6646         //           1116         #5666         //           1117         E66860         //           1118         E66860         //           1119         TOBES         //           1111         E66860         //           1111         E66860         //           1112         E66860         //           1113         TOBES         //           1114         E66850         //           1121         E66860         //           1122         E66660         //           1124         E66630         Berlin 1202           1125         E66660         //           1126         E66660         //           1127         E66660         //           1128         E66660         //           1129         E66660         //           1120         E66640         //           1121         E66640         Trac-ecompt interest           1126         FO6660         //           1127         E66860         //           1128         E66440         Trac-ecompt interest           1129         E6646	1113	E60420	+/-		Mining còsts																																																																																																																																																						
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International and the state of property           1117         Becked         Adjusted gain or less           1118         Received Adjusted gain or less         Taxpayer)           1120         Received Adjusted gain or less         Taxpayer)           1121         Received Adjusted gain or less         Taxpayer)           1122         Received Adjusted gain or less         Taxpayer)           1121         Received Adjusted gain         Taxpayer)           1122         Received Adjustement         Internative Stock options           1124         Received Adjustement         Internative Stock options           1125         Received Adjustement         Internative Stock options           1126         Received Adjustement         Internative Stock options           1127         Received Adjustement         Internative Stock options           1128         Received Adjustement         Internative Stock options           1129         Receever Adjustement         Internative Stock options           1126         Received Adjustement         Internative Stock options           1127         Receever Adjustement         Internative Stock options           1128         Receever Adjustement         Internative Stock options           1129         Receever Adjustement				_																																																																																																																																																							
1110         Excession         44         Adjusted gain or loss           1111         T60500         44         Adjusted gain or loss         Trapsyer)           1110         Excession         44         Adjusted gain or loss         Trapsyer)           1111         T60550         47         Incentive-Stock options         Trapsyer)           1112         Excession         Adjusted gain or loss         Trapsyer)           1112         Excession         Trapsyer)         Trapsyer)           1112         Excession         Trapsyer)         Trapsyer)           1112         Excession         Trapsyer)         Trapsyer)           1112         Excession         Trapsyer)         Trapsyer)           1112         Excession         Adjusted gain or loss         Trapsyer)           1112         Excession         Adjusted gain or loss         Trapsyer)           1112         Excession         Trapsyer)         Trapsyer)         Trapsyer)           1112         Excession         Trapsyer)         Trapsyer)         Trapsyer)           1113         Excession         Trapsyer)         Trapsyer)         Trapsyer)           1113         Excession         Trestression         Trapsyer) <td></td> <td></td> <td></td> <td>_</td> <td></td>				_																																																																																																																																																							
1119         TG0300         4/         Adjusted gain or loss (Taxpayer)           1120         EG050         4/         Incentive-Stock options           1121         EG060         4/         Certain loss limitations           1122         EG060         4/         Certain loss limitations           1123         EG060         4/         Certain loss limitations           1124         EG050         Factor's adjustments																																																																																																																																																											
1120         F6055         -/         Incentive-Stock options           1121         F6055         -/         Incentive-Stock options         Transparse           1122         86660         -/         Certain loss limitations           1123         86660         -/         Patron's adjustment           1124         86660         -/         Patron's adjustment           1125         86660         -/         Pathod Station 102         Pathod Stations           1126         86660         -/         Pashive activity gains and losses				_																																																																																																																																																							
1121       T60556       -/-       Incentive Stock options (Toxpayer)         1122       E60600       -/-       Certain loss limitations         1123       E60600       -/-       Certain 102 Exclusion         1124       E60610       -/-       Retorn's adjustment         1125       E60600       -/-       Related adjustments         1126       E60600       -/-       Related adjustments         1127       E60600       -/-       Basive scitivity gains and losses         1128       E60600       -/-       Benefit of estate and trust         1120       T60680       -/-       Benefit of estate and trust       (Taxpayer)         1126       E60720       -/-       Benefit of estate and trust       (Taxpayer)         1127       E60600       -/-       Depreciation       Depreciation         1138       E60600       -/-       Depreciation       Depreciation         1138       E61600       -/-       Total adjustments and preferences         1139       E61600       -/-       Total adjustment and preferences         1139       E62000       Alternative minium taxable income         1138       E61600       -/-       Tetrative state and trust       Econe			<u> </u>																																																																																																																																																								
1122       F0000       -/-       Certain loss limitations         1123       E0040       -/-       Tex main adjustment         1124       E0040       -/-       Tex mainter term adjustment         1125       E0040       -/-       Tex mainter term adjustments         1126       E0040       -/-       Tex mainter term adjustments         1127       E0040       -/-       Tex mainter term adjustments         1126       E0040       -/-       Tex exemp: interset       Texpayer)         1127       F0040       -/-       Benefit of estate and trust (Texpayer)         1128       E0040       Tex-exemp: interset       Texpayer)         1138       E00400       Tex-exemp: interset       Texpayer)         1138       E00400       Tex-exemp: interset       Texpayer)         1138       E00400       Tex-exemp: interset       Texpayer)         1138       E01600       -/-       Tex and preferences         1139       E01800       -/-       Tertaing loss deduction       Texpayer)         1138       E0100       -/-       Tertainve minimum texable income       Texpayer)         1140       E02100       Alternative minimum texable income       Texpayer)				_																																																																																																																																																							
1123         ESG620         Patron's adjustment           1124         EG650         Patron's adjustment           1125         EG660         // Rasive activity gains and losses           1126         EG660         // Passive activity gains and losses           1127         EG680         // Passive activity gains and losses           1128         EG660         // Passive activity gains and losses           1129         EG680         // Passive activity gains and losses           1120         EG680         // Passive activity gains and losses           1121         EG680         // Passive activity gains and losses           1128         EG680         // Passive activity gains and losses           1129         EG6720         //         Benefit of estate and trust (Taxpayer)           1120         TEG640         Tax exempt interset         Tax-exempt interset           1132         TEG640         // Exected attranset         Tax-exempt interset           1132         EG6400         // Exected attranset         Tegraduate           1133         EG6400         // Exected attranset         Tegraduate           1134         EG1400         // Internative minimum formal passive attranset         Tegraduate           1135         EG1400			<u> </u>																																																																																																																																																								
1124         E60630         4/         Tax shelter farm activities           1125         E60640         4/         Tax shelter farm activities           1126         E60650         4/         Passive activity gains and losses           1127         E60680         4/         Passive activity gains and losses           1128         F60680         4/         Passive activity gains and losses           1120         F60720         4/         Benefit of estate and trust           1131         E60800         framescopy         Passive activity gains and losses           1132         F60800         framescopy         Passive activity gains and losses           1132         F60800         framescopy         Passive activity gains and losses           1133         E60800         Depreciation         Passive activity gains and proferences           1135         E61800         -/         Total adjustments and preferences         Passive activity gains and losses           1136         E62000         Alternative transve minum taxable income         Passive activity minum taxable income           1137         E6180         -/         Alternative minum taxable incone (Revenue Proc.)         Passive activity minum taxable incone           1140         E62000         Alternative minimam achedu			<u> </u>																																																																																																																																																								
1126       DeGodd       4/-         1126       REGodd       4/-         1127       DEGodd       4/-         1128       Texested adjustments         1129       DEGodd       4/-         1120       DEGodd       4/-         1121       DEGodd       4/-         1120       DEGodd       4/-         1121       DEGodd       4/-         1122       DEGodd       1/-         1131       DEGodd       Tax exempt interest         1132       TEGOdd       Tax exempt interest         1133       DEGodd       Tax exempt interest         1134       DEGodd       Tax exempt interest         1135       DEGodd       Tax exempt interest         1136       DEGodd       Tax exempt interest         1137       DEGodd       Tax exempt interest         1138       DEGodd       Tax exempt interest         1139       DEGodd       Tax exempt interest         1130       DEGodd       Textive alternative minimum taxable income         1139       DEGodd       //       Textive alternative minimum cay alternative alternative alternative alternative alternative alternative alternative alterexemption         1148				<u> </u>																																																																																																																																																							
1126       BE0060       +/-       Related adjuatments         1127       EG6084       +/-       Pessive activity gains and losses (Taxpayer)         1128       EG0604       +/-       Pessive activity gains and losses (Taxpayer)         1128       EG064       +/-       Pessive activity gains and losses (Taxpayer)         1130       EG064       -/-       Pessive activity gains and losses (Taxpayer)         1131       EG0400       Tax exempt interest (Taxpayer)         1132       TG0400       Tax exempt interest (Taxpayer)         1133       EG0800       /-       Depletion         1134       EG0800       /-       Depletion         1135       EG1800       -/-       Total adjuatments and preferences         1136       EG1800       -/-       Total adjuatments and preferences         1137       EG1880       -/-       Total adjuatments and preferences         1138       EG1800       -/-       Total adjuatment and preferences         1139       EG1800       -/-       Total adjuatment and preferences         1130       EG2000       Alternative minimum taxable income	1124																																																																																																																																																										
1127       Beos80       +/-       Passive activity gains and losses         1128       TG6680       +/-       Passive activity gains and losses         1129       BEOs724       +/-       Benefit of eattet and truat         1130       TG0720       +/-       Benefit of eattet and truat         1131       FG0720       +/-       Benefit of eattet and truat         1132       TG0720       +/-       Benefit of eattet and truat         1131       FG0720       +/-       Deptetion         1132       TG0840       Tax exempt interest       (Taxpayer)         1133       EG0800       Deptetion	1125	E60640	<u> </u>																																																																																																																																																								
1128       T60680       +/-       Passive activity gains and losses (Taxpayer)         1139       E60720       +/-       Benefit of estate and trust         1130       E60720       +/-       Benefit of estate and trust         1131       E60720       +/-       Benefit of estate and trust         1132       E60840       Tax-exempt interest       Taxpayer)         1133       E60840       Tax exempt interest       Taxpayer)         1134       E60800       Depreciation       Estate and trust         1135       E61400       //-       Depreciation         1136       E61400       +/-       Other adjustments and preferences         1137       E61800       +/-       Total adjustments and preferences         1138       E62000       Alternative tax net operating loss deduction       (taxpayer)         1141       E62100       +/-       Alternative minimum taxable income       Exemption         1142       S6200       Alternative minimum taxable income (Revenue Proc.)       Eintied exemption         1143       E62700       Alternative minimum conceptured section 1250 gain       Eastrust         1144       E62730       Alternative minimum conceptured section 1250 gain       Eastrust         1145	1126	E60660	+/-																																																																																																																																																								
1129       B60720       +/-       Benefit of estate and trust         1130       FG0720       +/-       Benefit of estate and trust (Taxpayer)         1131       EG040       Tax-exempt interest       Taxpayer)         1132       FG0840       Fax-exempt interest (Taxpayer)         1133       EG0400       Depreciation       Depreciation         1136       EG0900       Depreciation       Depreciation         1137       EG0400       Intangible drilling cots       Depreciation         1138       EG1800       +/-       Total adjustments and preferences       Depreciation         1139       EG000       Alternative tax net operating loss deduction (taxpayer)       Depreciation (taxpayer)         1140       T62000       Alternative minimum taxable income       Depreciation (taxpayer)         1141       EG100       +/       Alternative minimu atxable income       Depreciation (taxpayer)         1141       EG2100       +/       Alternative minimum come (Revenue Proc.)       Depreciation         1142       EG2100       +       Alternative minimum capital gain mount       Depreciation         1144       EG2730       Alternative minimum capital gain mount       Depreciation       Depreciation         1145       EG2746	1127	E60680	+/-																																																																																																																																																								
1130       T60720       4/-       Benefit of eatate and trust (Taxpayer)         1131       E60440       Tax-exempt interest         1132       E60440       Tax exempt interest (Taxpayer)         1133       E60440       Intargible drilling costs         1134       E60400       Depreciation         1135       E61400       Intargible drilling costs         1136       E61400       //         1137       F61850       //         1138       E61400       //         1139       F61400       //         1130       E61400       //         1131       E61400       //         1132       F61400       //         1134       E61400       //         1135       E61400       //         1136       F61400       //         1137       F61400       //         1141       E62000       Alternative minimum taxable income         1142       S62100       //         1143       E62000       Alternative minimum taxable income         1144       E62700       Alternative minimum taxable income         1145       E62704       Alternative minimum taxable income	1128	T60680	+/ <u>-</u>	Ľ.	Passive activity gains and losses (Taxpayer)																																																																																																																																																						
1131       b60840       Tax-exempt interest         1132       FG0840       Tax exempt interest (Taxpayer)         1133       b60860       Depiction         1134       b60800       Depiceition         1135       b60800       Depreciation         1136       b61450       Intangible drilling costs         1137       b61850       //         1138       b61450       //         1139       b61450       //         1131       b61450       //         1132       b61450       //         1133       b61450       //         1134       b62000       Alternative and preferences         1135       b62000       Alternative tax net operating loss deduction (taxpayer)         1141       b62000       Alternative minimum taxable income         1142       b62000       //       Alternative minimum taxable income         1143       b62000       Initied exemption amount       1144         1144       b62000       Alternative minimum capital gain amount       1144         1145       b62740       Alternative minimum capital gain amount       1144         1146       b62745       Alternative minimum Capital gain tax       1145	1129	E60720	+/-																																																																																																																																																								
1132       Tex exempt interest (Taxpayer)         1133       F56980       //       Depreciation         1134       F56990       Intangible drilling costs         1135       E561450       //       Other adjustments and preferences         1137       E561450       //       Text adjustments and preferences         1138       E561450       //       Tentative alternative minimu taxable income         1139       E562000       Alternative tax net operating loss deduction (taxpayer)         1141       E56200       //       Alternative minimum taxable income         1142       E56200       //       Alternative minimum taxable income         1143       E56200       //       Alternative minimum taxable income         1144       E56200       //       Alternative minimum taxable income         1143       E56200       Alternative minimum uncaptured section 1250 gain         1144       E56200       Alternative minimum capital gain amount         1145       E52730       Alternative minimum capital gain amount         1146       E562740       Alternative minimum opatial gain amount         1147       E56246       Alternative minimum 34 Tax Amount         1148       E562745       Alternative minimum 34 Tax Amount	1130	T60720	+/-		Benefit of estate and trust (Taxpayer)																																																																																																																																																						
1133       E60860       +/-       Depreciation         1134       E60800       Depreciation         1135       E61400       Intangible drilling costs         1136       E61450       +/-       Other adjuatments and preferences         1137       E61806       +/-       Tentative alternative minimum taxable income         1138       E6100       +       Tentative alternative minimum taxable income         1139       E62000       Alternative minimum taxable income         1141       E62100       +/-       Alternative minimum taxable income         1142       S62100       +/-       Alternative minimum taxable income         1141       E62100       +/-       Alternative minimum taxable income         1142       S62100       +/-       Alternative minimum taxable income         1144       E62100       +/-       Alternative minimum come captured exection 1250 gain         1145       E62700       Alternative minimum capital gain amount         1146       E62745       Alternative minimum capital gain tax         1147       E62746       Alternative minimum capital gain tax         1148       E62747       Alternative minimum capital gain amount         1148       E62745       Alternative minimum capital gai	1131	E60840			Tax-exempt interest																																																																																																																																																						
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			-	TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
		<u> </u>	┞	(all fields are 17 digits **)
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KEY	ELEMENT	SIGN		ELEMENT NAME
1167	E64020			Mortgage interest cred carryover from 3rd prior yr
1168	E64040			Mortgage interest cred carryover from 2nd prior yr
1169	E64060			Mortgage interest credit carryover from prior year
1170	E64080			Mortgage interest cred before statutory reductions
1171	E64200			Mortgage interest credit
				CREDIT FOR QUALIFIED RETIREMENT SAVINGS CONTRIBUTION - FORM 8880
1172	E64350			Traditional and Roth IRA Contributions - Primary
1173	E64355			Traditional and Roth IRA Contributions - Secondary
1174	E64360			Elective Deferrals to 401(k) or Other Qualified Plan - Primary
1175	E64365			Elective Deferrals to 401(k) or Other Qualified Plan - Secondary
1176	E64370			Gross Qualified Retirement Savings Contribution - Primary
1177	E64375			Gross Qualified Retirement Savings Contribution - Secondary
1178	E64380			Certain Distributions Received - Primary
1179	E64385	<u> </u>	$\square$	Certain Distributions Received - Secondary
1180	E64390			Qualified Retirement Savings Contribution Amount - Primary
1180	E64395	<u> </u>		
1182	E64400			Qualified Retirement Savings Contribution Amount - Secondary
1182	E64400 E64405			Limited Retirement Contribution Amount - Primary
				Limited Retirement Contribution Amount - Secondary
1184	E64410			Total Limited Retirement Contribution Amount
1185	E64415			Form 1040 AGI Amount
1186	E64420			Credit after AGI Limit
1187	<u> </u>			Form 1040 Tax Amount
1188	E64430			Form 1040 Total Credits
1189	E64435			Allowable Credit for Qualified Retirement Savings
1190	E64440			Retirement Savings Contribution Credit Amount
				PASSIVE ACTIVITY LOSS LIMITATION - FORM 8582
1191	E65300			Active rental net income
1192	E65400			Active rental net loss
1193	E65570			Prior year unallowed active losses
1194	E65600	+/-		Combined year active rental net income/loss
1195	E65700			Commercial Revitalization Deduction
1196	E65870			Commercial Revitalization Deduction for Prior Year
1197	E65900			Total Commercial Revitalization Deduction
1198	E66000			Passive activity net income
1199	E66100			Passive activity net loss
1200	E66270			Prior year unallowed passive losses
1201	E66300			Combined year passive activity, net income/loss
1202	E66400			Rental Real Estate and Other Passive Activities net income/loss
1202	E66500			Rental Real Estate net loss for computing allowance
1203	E66600			Maximum modified AGI
1204	E66700			
	-			Actual modified AGI
1206	E66800			Modified AGI subject to reduction
1207	E66900			Reduced modified AGI
1208	E67000			Allowable rental activity loss
1209	E67300			Maximum Commercial Revitalization Deduction
1210	E67500			Available Commercial Revitalization Deduction
1211	E67600			Allowable Commercial Revitalization Deduction
1212	E67900		$\square$	Net income for all activities
1213	E68000			Total passive activity losses allowed
				LOW INCOME HOUSING CREDIT - FORM 8586
	E68100		T	Total tentative credit
1214	100100	1		
1214 1215	E68120			Flow-through credit

Г					TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
ł					(all fields are 17 digits **)
· F					
_ b	KEY	ELEMENT	SIGN	$\square$	ELEMENT NAME
	1217	E68160			Nondeductible housing credit
	1217				
					NONDEDUCTIBLE IRA CONTRIBUTIONS - FORM 8606
ŀ	1010	E68300			Basis in Traditional IRA 12-31, Primary
	1218	E68305	_	$\vdash$	Basis in Traditional IRA 12-31, Secondary
	1219				Current Tax Year's Non-Deductible Traditional IRA Contributions, Primary
	1220	E68500			Current Tax Year's Non-Deductible Traditional IRA Contributions, Secondary
	1221	E68505		┝	Total Basis in Traditional IRA, Primary
	1222	E68550		┢	Total Basis in Traditional IRA, Secondary
1	1223	E68555		┢	Non-Deductible Traditional IRA Contributions by APR, Primary
	1224	E68600			Non-Deductible Traditional IRA Contributions by APR, Secondary
	1225	E68605	<u> </u>	-	Non-Deductible Traditional TRA Contributions by Ark, Secondary
	1226	E68700	<u> </u>	-	
	1227	E68705		$\vdash$	Net Non-Deductible Traditional IRA Contributions, Secondary
	1228	E69000	<u>+ – – – – – – – – – – – – – – – – – – –</u>	-	Value of Traditional IRA 12-31, Primary
l	1229	E69005		-	Value of Traditional IRA 12-31, Secondary
	1230	E69100		ł	Traditional IRA Distribution, Primary
	1231	E69105		╀	Traditional IRA Distribution, Secondary
	1232	E69125		—	Net Traditional IRA Converted, Primary
	1233	E69130			Net Traditional IRA Converted, Secondary
	1234	E69150		_	Non-Taxable Converted, Primary
	1235	E69155		_	Non-Taxable Converted, Secondary
	1236	E69175			Total Non-Taxable Distributions, Primary
	1237	E69180	I		Total Non-Taxable Distributions, Secondary
	1238	E69200		1_	Total Value of Traditional IRA, Primary
	1239	E69205			Total Value of Traditional IRA, Secondary
	1240	E69400			Non-Taxable Traditional IRA Distributions, Primary
	1241	E69405		1	Non-Taxable Traditional IRA Distributions, Secondary
	1242	E69550			Traditional IRA Basis for Next Year, Primary
	1243	E69551			Traditional IRA Basis for Next Year, Secondary
•	1244	E69552			Net Taxable Distributions from Traditional IRAs, Primary
	1245	E69553	1		Net Taxable Distributions from Traditional IRAs, Secondary
	1246	E69555	5	1_	Taxable Traditional Distributions, Primary
	1247	E69556	5		Taxable Traditional Distributions, Secondary
	1248	E69557			Qualified Hurricane Distributions from Traditional IRA, Primary
	1249	E69558	3 N. S. S.		Qualified Hurricane Distributions from Traditional IRA, Secondary
	1250	E69580	) 		Corrected Total Conversion Amount, Primary
	1251	E69585	5		Corrected Total Conversion Amount, Secondary
	1252	E69590	<u>v</u>		Converted Roth IRA Basis Amount, Primary
	1253	E69595	5		Converted Roth IRA Basis Amount, Secondary
	1254	E69600			Taxable Roth Conversion Amount, Primary
	1255	E6960	5		Taxable Roth Conversion Amount, Secondary
	1256	E69620	<u> </u>		Total Roth IRA Distributions, Primary
	1257	E6962	1		Total Roth IRA Distributions, Secondary
	1258	E6963	5		Next Year's Total Roth IRA Distribution Amount, Primary
	1259	E6963	5		Next Year's Total Roth IRA Distribution Amount, Secondary
	1260	E6964	2		Roth IRA Distribution Gain, Primary
	1261	E6964	5		Roth IRA Distribution Gain, Secondary
	1262	E6965	0		Nonqualified Distributions Minus First-time Homebuyer Expenses, Primary
	1263	E6965	1		Nonqualified Distributions Minus First-time Homebuyer Expenses, Secondary
	1264	E6968	0		Basis Amount from Conversion To Roth IRA, Primary
	1265		5		Basis Amount from Conversion to Roth IRA, Secondary
	1266		2 .	Τ	Qualified First Time Homebuyer Expenses, Primary
	1267	<u> </u>			Qualified First Time Homebuyer Expenses, Secondary
	1268		<u> </u>	1	Total Roth IRA Conv & First Time Homebuyers Expenses, Prim
	1269				Total Roth IRA Conv & First Time Homebuyers Expenses, Sec
	1270	<u>                                     </u>	<u> </u>	╈	Taxable Roth Distributions, Primary
			<u> </u>		

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	•			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			Γ	(all fields are 17 digits **)
EY	ELEMENT	SIGN		ELEMENT NAME
1271	E69705		ŀ	Taxable Roth Distributions, Secondary
1272	E69710	(j. 1997) 1997)	3 C	Net Taxable Distributions from Roth IRA, Primary
1273	E69711			Net Taxable Distributions from Roth IRA, Secondary
1274	E69715	defailer.	250	Qualified Hurricane Distributions from Roth IRA, Primary
1275	n an the second s	tiones metros e	1999	Qualified Hurricane Distributions from Roth IRA, Secondary
1276		an energy spectrum	49 g.	Basis in Traditional IRA 12-31, Combined
1277			╢	
1277	_	_	┢	Current Tax Year's Non-Deductible Traditional IRA Contributions, Combined
1279				Total Basis in Traditional IRA, Combined
_		<u> </u>		Non-Deductible Traditional IRA Contributions by APR, Combined
1280		·	┡	Net Non-Deductible Traditional IRA Contributions, Combined
1281			Ľ	Value of Traditional IRA 12-31, Combined
1282				Traditional IRA Distribution, Combined
1283	E71125			Net Traditional IRA Converted, Combined
1284	E71150			Non-Taxable Converted, Combined
1285	E71175			Total Non-Taxable Distributions, Combined
1286	E71200			Total Value of Traditional IRA, Combined
1287	E71400			Non-Taxable Traditional IRA Distributions, Combined
1288	E71550			Traditional IRA Basis for Next Year, Combined
1289	E71552	Andread I. Andread I.		Net Taxable Distributions from Traditional IRAs, Combined
1290	E71555			Taxable Traditional Distributions, Combined
1291	E71560		adgad Mes	Qualified Hurricane Distributions from Traditional IRAs, Combined
1292	E71580	CHARLES CONTRACT		Corrected Total Conversion Amount, Combined
1293	E71590			Converted Roth IRA Basis Amount, Combined
1294	E71600			
1294			_	Taxable Roth Conversion Amount, Combined
	E71620			Total Roth IRA Distributions, Combined
1296				Corrected Total Roth IRA Distribution Amount, Combined
1297	E71640			Roth IRA Distribution Gain, Combined
1298	E71650			Nonqualified Distributions Minus First-time Homebuyer Expenses, Combined
1299	E71680			Basis Amount from Conversion to Roth IRA, Combined
1300	E71692			Qualified First Time Homebuyers Expenses, Combined
1301	E71695			Total Roth IRA Conv. & First Time Homebuyers Expenses, Comb
1302	E71700			Taxable Roth Distributions, Combined
1303	E71710			Net Taxable Distributions from Roth IRA, Combined
1304	E71715			Qualified Hurricane Distributions from Roth IRA, Combined
•				
				LOW INCOME HOUSING CREDIT - FORM 8609A ANNUAL STATEMENT
1305	E72000			Eligible basis of building
1306	E72020			Qualified basis of building
1307	E72040			Credit allowed for building
				TAX FOR CHILDREN UNDER AGE 14 WITH INVESTMENT
				INCOME OF MORE THAN \$1,200 - FORM 8615
				(TAX ON CHILDREN WITH UNEARNED INCOME)
1308	E72800		$\neg$	Form 8615 gross unearned income
1309	E72800			Form 8615 deductions
1310	E72900 E73000		-	
				Net investment income
1311	E73100		- 1	Net unearned income
1312	E73200	·	-	Parents taxable income
1313	E73300		_	Other children's unearned income
1314	E73400			Total form 8615 income
1315	E73500			Tax on Form 8615 income
1316	E73600	· ·	· _ [	Parent's tax
	E73700		T	Difference between tax on parent's taxable inc. plus
1317				
1317				children's inv. income and tax on parent's income
1317 1318	E73800	· .	_	children's inv. income and tax on parent's income Combined net investment income of all children in the houshold

1			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
<u>ey</u>	ELEMENT	SIGN	ELEMENT NAME
			net investment income from all the parent's children Investment income taxed at parent's marg. tax rate
1320 1321	E74000 E74100		Excess of child's income over net investment income
1321	E74160		Tax on child's excess income
1323	E74200		Tax on net taxable income
1324	E74300		Tax on earned income
1325	E74400		Form 8615 tax
1326	E74430		Form 8615 Income Amount Taxed at 5% Capital Gains
1327	E74440		Form 8615 5% Capital Gains Tax Amount
			EMPOWERMENT ZONE EMPLOYMENT CREDIT - FORM 8844 Tentative empowerment zone employment credit
1328	E75000		Qualified Empowerment Zone Wages
1329 1330	E75001		Qualified Renewal Community Wages
1330	E75002		Adjusted income tax liability
1332	E75010	<u> </u>	Alternative minimum tax
1333	E75020	<u> </u>	Tentative minimum tax
1334	E75030		75% tentative minimum tax
1335	E75040		Maximum allowable empowerment zone employment credit
1336	E75050		Excess adjusted income tax liability
1337	E75060		Current yr allowed empowerment zone employment cred.
		Sec. 28th	
			BIODIESEL AND RENEWABLE DIESEL FUELS CREDIT - FORM 8864 Biodiesel Credit Amount
	E75200 E75210	and the stress	Agri-biodiesel Credit Amount
1339		1.	Renewable Diesel Credit Amount
1340	n and a second second	251 266 26 2	Biodiesel in Mixture Credit Amount
1342			Agri-biodiesel in Mixture Credit Amount
1343	E75250		Renewable Diesel in Mixture Credit Amount
1344	E75260		Qualified Agri-biodiesel Production Credit Amount
1345	E75270		Total Biodiesel and Renewable Diesel Fuels Amount
1346	E75280		Biodiesel and Renewable Diesel Fuels Credit from Partnership, S-Corp
1347	and the second second second	a segn says that	Current Year Biodiesel and Renewable Diesel Fuels Credit
1348	E75300		Nondeductible Biodiesel and Renewable Diesel Fuels Credit
	·		HEALTH COVERAGE TAX CREDIT - FORM 8885
1349	E76210	;†	Amount Paid for Health Insurance
1350		+	MSA Used National Emergency Grants Total Amounts Received
1351	<u> </u>	+	Insurance Paid minus MSA & NEGs
1352	E76240	)	65% Eligible Payments
1353	E76250		Advanced Payments
1354	E76260		Health Coverage Tax Credit
			CREDIT FOR PRIOR YEAR MINIMUM TAX - FORM 8801
1355		+	Form 8801 taxable income
1356		<u> </u>	Adjustments and preference exclusions
1357			Minimum tax credit net operating loss
1358 1359	<u>+                                     </u>	+	Form 8801 exemption amount
1359			Phase-out of exemption
1361	+		Form 8801 adjustment income
1362		+	Form 8801 limited exemption amount
1363	<u> </u>		Form 8801 adjusted income limitation
1364		)	Form 8801 net income
1365	E80900	>	Form 8801 tentative minimum tax on exclusion items before foreign tax credit

			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
KEY	ELEMENT	SIGN	ELEMENT NAME
1366	E81000		Form 8801 foreign tax credit
1367	E81100		Tentative minimum tax on exclusion items
1368	E81200		Form 8801 income tax before credits
1369	E81300		Net minimum tax on exclusion items
1370	E81400		Prior year alternative minimum tax
1371	E81500		Adjusted net minimum tax
1372	E81600	<b>├</b> ──┼	Carryforward of minimum tax credit from prior year
1373	E81700	+ +	Unallowed nonconventional fuel credit
1374 1375	E81800 E81850		Form 8801 current year income tax after credits
1375	E81850		Form 8801 amount from Form 6251 Adjusted income tax before credits
1376	E81900	┝──┤	Adjusted income tax before credits
1378	E82100		Allowable minimum tax carryforward
1379	E82200		Carryforward of minimum tax credit
-+			ADDITIONAL CHILD TAX CREDIT - FORM 8812
1380	E82880		Form 8812 Total Tax Earned Income Amount
1381	E82882		Form 8812 Nontaxable Combat Pay Amount
1382	E82885		Limited Total Tax Earned Income Amount
1383	E82890		10% Limit Total Tax Earned Income Amount
1384	E82900		Total Social Security and Medicare Withheld Amount
1385	E82905		Form 1040 Deduction for Self Employment Tax Amount
1386	E82910	$\square$	Total Social Security and Medicare Tax Amount
1387	E82915		Form 1040 EIC and Excess SST Amount
1388	E82920		Total Social Security Less EIC Amount
1389	E82925	<u> </u>	Child Tax Credit Worksheet Amount
1390	E82930	┞──┤	Form 1040 Child Tax Credit Amount
1391	E82935		Child Tax Credit Worksheet Amount Less 1040 Child Tax Credit
1392 1393	E82937 E82940	┝──┤	Larger of 10% Limited Tax Amount or EIC and Excess SST Additional Child Tax Credit Amount
1222	E82940	$\vdash$	
<del> </del>			PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND
			DIVIDENDS: FIRST FORM 8814
1394	E83060		Child's taxable interest
1395	E83080		Child's tax exempt interest
1396	E83130		Child's Ordinary Dividends Amount
1397	E83160		Child's gross taxable interest and dividend, and Capital Gains
1398	E83180		Child's net taxable interest and dividends
1399	E83185		Child's gross taxable capital gain distributions
1400	E83190		Interest and dividend income taxed at 15% rate
1401	E83200		Tax on income at 15% rate
$\square$		$\square$	
$ \longrightarrow $			PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND
·		$\square$	DIVIDENDS: SECOND FORM 8814
1402	E83460	┝╌┤	Child's taxable interest
1403	E83480		Child's tax-exempt interest
1404	E83530	$\square$	Child's Ordinary Dividends Amount
1405	E83560	┝──┦	Child's gross taxable interest and dividends
1406	E83580	$\vdash$	Child's net taxable interest and dividends
1407	E83585	┝──┤	Child's gross taxable capital gain distribution
1408	E83590	┝──┦	Interest and dividend income taxed at 15% rate
1409	E83600	┝──┤	Tax on income at 15% rate
1		$\vdash$	PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND
		r 1	THE REPORT A VELAT ATTH & THISTORY WIN
			DIVIDENDS: THIRD FORM 8814

			<del> </del>	TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT (all fields are 17 digits **)
_				
-	EY	ELEMENT	<u>stgn</u>	ELEMENT NAME Child's tax-exempt interest
-	1411	E83880	<del> </del>	Child's tax-exempt interest Child's Ordinary Dividends Amount
_	1412	E83930	<b>—</b>	Child's Ordinary Dividends Amount Child's gross taxable interest and dividends
	1413	E83960		Child's gross taxable interest and dividends
	1414	E83980 E83985		Child's net taxable interest and dividends Child's net taxable capital gain distributions
	1415	E83985 E83990	┝──╂	Interest and dividend income taxed at 15% rate
	1416	E83990 E84000	⊢	Tax on income at 15% rate
-	1417	£64000	╞──┼	
⊢			┝━╋	PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND
⊢			┝━─┼	DIVIDENDS: COMBINED FORMS 8814
$\vdash$	1418	E84060	┝━─┼	Children's taxable interest
⊢	1418	E84080		Children's tax-exempt interest
F	1419	E84080		Children's Ordinary Dividends Amount
⊢	1420	E84130	++	Children's gross taxable interest and dividends
┝	1421	E84180		Children's net taxable interest and dividends
-	1422	E84180 E84185		Child's gross taxable capital gain distribution
┠	1423	E84185 E84190	+	Interest and dividend income taxed at 15% rate
$\vdash$	1424	E84190 E84200	┼──┼	Tax on income at 15% rate
$\vdash$			╞──╉	
┝			╞──┤	ADDITIONAL FORMS 8814
F	1426	 E84210	┟──┤	Additional Form 8814 net income amount
F	1426	E84210 E84220	<u> </u>	Additional Form 8814 tax amount
┢	/			
┝			┼─┤	QUALIFIED ADOPTION CREDITS - FORM 8839
F	1428	E86100	+	Child 1 Qualified Adoption Expenses
╞	1428	E86100 E86110	4	Child 2 Qualified Adoption Expenses
	1429	and the second second	+	Total Limited Qualified Adoption Expenses
P	1430	E86115	+	Current Year Adoption Credit Amount
F	1431	E86119 E86120	++	Credit Carry-forward
$\mathbf{F}$	1432	E86120 E86125	+ +	Gross Adoption Credit Amount
F	1433		+	Employer Provided Adoption Benefits
ł	1434	E86130	++	Employer Provided Excluded Benefits
ł	1435			Employer Provided Taxable Benefits
ł	1430	E86150		Qualified Adoption Credit - Verified
ł	110/		+ - +	
ŀ			╷╶┤	MEDICAL SAVINGS ACCOUNTS - FORM 8853
ł	1438	T86200		Total employer MSA contribution (Taxpayer)
ŀ	1430		+ +	MSA contributions
ł	1440			MSA limitation
ł	1440	E86220	++	Maintaining employer compensation
ł	1441			MSA deduction
ł	1442		+	Total MSA distributions
ŀ	1443		+	Distribution rollover
ł	1444			MSA distribution less rollover
ŀ	1445			Unreimbursed qualified medical expenses
ł	1440			Taxable MSA distributions
ł	1448			Tax on MSA distributions (computer)
ŀ	1440			Gross LTC benefits
ł	1449			LTC per diem
ł	1450	<u> </u>		Accelerated death benefits
ł	1451			LTC per diem plus accidental death benefits
ł	1452			LTC limitation
	1455	<u> </u>		Cost for LTC services
1	1454	+	+	Adjusted cost for LTC services
ŀ	1455			Qualified LTC services
ł	1456	<u> </u>		Per diem limitation
,	/		-	

		┞──┤	TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
· ·			
(EY	ELEMENT	SIGN	ELEMENT NAME
1458	E86370		Taxable LTC payments
1459	E86375		Total Medicare and Choice Distributions Amount
1460	E86380		Unreimbursed Qualified Medicare and Choice Expense Amount
1461	E86385		Taxable Medicare and Choice Distributions Amount
1462	E86390		Tax on Medicare and Choice Distributions Amount
			HEALTH SAVINGS ACCOUNTS (HSAB) - FORM 8889
1463	E86500		Health Savings Account Contributions Amount - Primary
1464	E86501		Health Savings Account Contributions Amount - Secondary
1465	E86502		Health Savings Account Contributions Amount - Combined
1466	E86505		HSA Limited Annual Deductible Amount - Primary
1467	E86506		HSA Limited Annual Deductible Amount - Secondary
1468	E86507		
1469	E86510		HSA Limited Annual Deductible Amount - Combined
			Total Archer MSA Contributions Amount - Primary
1470	E86511		Total Archer MSA Contributions Amount - Secondary
1471	E86512		Total Archer MSA Contributions Amount - Combined
1472	E86515		HSA Limited Deductible Allowed Amount - Primary
1473	E86516		HSA Limited Deductible Allowed Amount - Secondary
1474	E86517		HSA Limited Deductible Allowed Amount - Combined
1475	E86520		Half HSA Limited Deductible Allowed Amount - Primary
1476	E86521	-	Half HSA Limited Deductible Allowed Amount - Secondary
1477	E86522		Half HSA Limited Deductible Allowed Amount - Combined
1478	E86525		Additional HSA Contributions Amount - Primary
1479	E86526		Additional HSA Contributions Amount - Secondary
1480	E86527		Additional HSA Contributions Amount - Combined
1481	E86530	- -	Gross HSA Contributions Limit Amount - Primary
1482	E86531		Gross HSA Contributions Limit Amount - Secondary
1483	E86532		Gross HSA Contributions Limit Amount - Combined
1484	E86535		Employer HSA Contributions Amount - Primary
1485	E86536		Employer HSA Contributions Amount - Secondary
1486	E86537		Employer HSA Contributions Amount - Combined
1487	E86540		HSA Contributions Limit Amount - Primary
1488	E86541		HSA Contributions Limit Amount - Secondary
1489	E86542	-+	
1490	E86545		HSA Contributions Limit Amount - Combined
1491	E86546	·	Form 8889 HSA Deduction Amount - Primary
			Form 8889 HSA Deduction Amount - Secondary
1492	E86547		Form 8889 HSA Deduction Amount - Combined
1493	E86550	-+	Total HSA Distributions Amount - Primary
1494	E86551		Total HSA Distributions Amount - Secondary
1495	E86552		Total HSA Distributions Amount - Combined
1496	E86555		HSA Distributions Rollover Amount - Primary
1497	E86556		HSA Distributions Rollover Amount - Secondary
1498	E86557		HSA Distributions Rollover Amount - Combined
1499	E86560		Net HSA Distributions Amount - Primary
1500	E86561		Net HSA Distributions Amount - Secondary
1501	E86562		Net HSA Distributions Amount - Combined
1502	E86565		Unreimbursed Qualified Medical Expenses Amount - Primary
1503	· E86566		Unreimbursed Qualified Medical Expenses Amount - Secondary
1504	E86567		Unreimbursed Qualified Medical Expenses Amount - Combined
1505	E86570		Taxable HSA Distributions Amount - Primary
1506	E86571		Taxable HSA Distributions Amount - Secondary
1507	E86572	- 1	Taxable HSA Distributions Amount - Combined
1508	E86575		Additional 10 Percent Distributions Tax Amount - Primary
1509	E86576		Additional 10 Percent Distributions Tax Amount - Primary Additional 10 Percent Distributions Tax Amount - Secondary
1510	E86577		Additional 10 Percent Distributions Tax Amount - Secondary Additional 10 Percent Distributions Tax Amount - Combined
			ANGLEINGE IN FELCENT DISTIDUTIONS LAX AMOUNT - COMPINED

			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
		GTON	
ET	ELEMENT	Pren	ELEMENT NAME DOMESTIC PRODUCTION ACTIVITIES DEDUCTION - FORM 8903
	<u></u>		
1511	E86800	And Control	Domestic Production Gross Receipts
1512	E86810		Allocable Cost of Goods Sold
1513	E86820	and the state of	Directly Allocable Deductions, Expenses, or Losses
1514	E86830		Indirectly Allocable Deductions, Expenses, or Losses
1515	E86840		Total Allocable Costs
1516	E86850	+/-	Receipts minus Total Costs
1517	E86860	-1-	Qualified Production Activities Income from Pass-through Entities
1518	E86870		Qualified Production Activities Income
1519	E86880	_+/-	F8903 Income Limitation
1520	E86890	den in den 1977 - Alexandre Stationer, ander 1879 - Alexandre Stationer, ander	Minimum Income Amount
1521	E86900		3% Income Limitation
1522	E86910		Wages from W-2
1523	E86920	el al provinsi Recent de la	W-2 Wages from Pass-through Entities
1524	E86930	1	Total F8903 Wages
1525	E86940		50% Wages Limitation
1526	E86950	1	Minimum Wages Income Amount
1527	E86960		Domestic Production Activities from Cooperatives
1528			Expanded Affiliated Group Allocation
1529	E86980		Total Domestic Production Activities Deduction
	<u> </u>	tay or one filter	
			EDUCATION CREDITS - FORM 8863
1530	E87480		Hope Qualified Expenses - Student 1
1531	E87481	an an Ar Ar an Asta	One-half of Qualified Expenses - Student 1
1532	E87485		Hope Qualified Expenses - Student 2
1533	E87486		One-half of Qualified Expenses - Student 2
1534	E87490		Hope Qualified Expenses - Student 3
1535	E87491	10.200	One-half of Qualified Expenses - Student 3
1536	E87495		Hope Qualified Expenses - Student 4
1537	E87496	440.51.50	One-half of Qualified Expenses - Student 4
1538	E87500	<u> </u>	Hope Qualified Expenses-Limited
1539	E87510		Hope One Half Amount
1540	E87520		Total Hope Credit Amount
1540	E87520		Lifetime Learning Qualified Expenses - Student 1
		1	Lifetime Learning Qualified Expenses - Student 1
1542	E87524 E87526	<u> </u>	Lifetime Learning Qualified Expenses - Student 2
1543		-	
1544	E87528	-	Lifetime Learning Qualified Expenses - Student 4
1545	E87530		Lifetime Learning Total Qualified Expenses
1546	E87540		Lifetime Learning Limited Amount
1547	E87542	S. 1997	Gulf Opportunity Zone (GOZ) Limited Qualified Expenses
1548	E87544	Sector 1	Lifetime Learning Amount less GOZ Qualified Expenses
1549	E87545	Contraction of	GOZ Qualified Expenses limited by 40%
1550	E87547		Lifetime Learning Amount less GOZ Qualified Expenses limited by 20%
1551	E87550	<b></b>	Maximum Lifetime Learning Credit Amount
1552	E87560		Hope Plus Lifetime Credit Amounts
1553	E87570		Form 8863 Maximum AGI Threshold
1554	E87580	+\-	AGI Amount
1555	E87590		Form 8863 AGI Limit Amount
1556	E87600		Form 8863 Limit Amount
1557	E87610		Form 8863 Decimal Amount
1558	E87620		Tentative Education Credit
1559	E87630	1	Form 1040 Tax Amount
1560	E87640	<u> </u>	Child Care Plus Elderly Credit Amount
1561	E87650		Allowable Education Credit Amount
		1	
1562	E87680		Education Credit Amount

			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
(EY	ELEMENT	SIGN	ELEMENT NAME
T			SCHEDULE C/F SAMPLING ITEMS
1563	T89500		Inventory, end of year - Schedule C (taxpayer)
15.64	T89540	+/-	Total business receipts - Schedule C/F (taxpayer)
	•		
			PROFIT OR LOSS FROM BUS. (NONFARM SOLE PROP.)
			SCHEDULE C (COMBINED)
1565	E90010	+/-	Gross (total) income (loss)
1566	T90010	+/-	Gross (total) income (loss) (taxpayer)
1567	E90020		Gross receipts
1568	T90020		Gross receipts (taxpayer)
1569	E90030	-	Returns and allowances
1570	T90030		Returns and allowances (taxpayer)
1571	E90040	+/-	Income/loss from Sales and Operations
1572	E90040	_ <del>*/ *</del>	Cost of goods sold and/or operations
1572	T90050		
		.,	Cost of goods sold and/or operations (taxpayer)
1574	E90060	+/-	Gross profit (loss)
1575	E90080	+/-	Other income (loss)
1576	T90080	+./-	Other income (loss) (taxpayer)
1577	E90100	$ \rightarrow $	Total deductions (expenses)
1578	T90100		Total deductions (expenses)(taxpayer)
1579	E90110		Advertising expenses
1580	E90140		Car and truck
1581	E90160		Commissions
1582	E90165		Contract Labor
1583	E90170		Depletion
1584	E90190	·	Depreciation
1585	E90200		Employee benefit programs
1586	E90210		Insurance
1587	E90240		Mortgage interest
1588	E90250		Other interest
1589	E90260		Legal and professional services
1590	E90280		Office expenses
1591	E90290		Pension and profit sharing plans
1592	E90300		Rent on machinery and equipment
1593	E90310		Rent on other business property
1594	E90320		Repairs & Maintenance
1595	E90325		Supplies not included in Cost of Goods Sold
1596	E90330		Taxes and licenses
1597	E90340		Travel
1598	E90355	. 1	Meals and entertainment deducted
1599	E90360		Utilities
1600	E90370		Net wages
1601	E90430		Other deductions
1602	E90435	+/-	Tentative Profit/Loss
1603	E90438		Expenses for business use of your home
1604	T90438		Expenses for business use of your home (taxpayer)
1605	E90440	+/-	Net profit (loss)
1606	E90445		Depreciation, Form 8829
1607	E90445 E90447		Casualty Loss, Form 8829
			Excess Casualty Depreciations, Form 8829
1608	E90449		
			COMBINED SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS
1609	E90450		Inventory, beginning of year
1610	E90460		Purchases

Г	1				TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
					(all fields are 17 digits **)
Ē					
Ī	KEY	ELEMENT	SIGN		ELEMENT NAME
	1612	E90480			Materials and supplies
	1613	E90490			Other costs
	1614	E90500			Inventory, end of year
[	1615	E90530		1.1	Business deductions
[	1616	E90540	+/-	·	Business receipts
[	1617	T90540	+/-		Business receipts (Taxpayer)
	1618	E90550			Payroll
1	1619	E90560	L	+	Total interest
	1620	E90570	+		Total Depreciation
	1621	E90640	+/-		Nondeductible Sch. C loss(+) / loss carryover ( - )
i			ļ		
			<u> </u>		FIRST SCHEDULE C
	1622	E91010	<u> </u>	+	Gross (total) income (loss)
	1623	T91010	<u> </u>		Gross (total) income (loss) (taxpayer)
	1624	E91020	<b>-</b>		Gross receipts
	1625	T91020		-	Gross receipts (taxpayer)
	1626	E91030		+	Returns and allowances (taxpayer)
1	1627	T91030 E91040	+		Income/loss from Sales and Operations
	1628 1629	<u>E91040</u> E91050			Cost of goods sold and/or operations
	1629			-	Cost of goods sold and/or operations (taxpayer)
	1630	E91060	<del></del>	+	Gross profit (loss)
	1632	E91080			Other income (loss)
	1633	T91080	-	+	Other income (loss) (taxpayer)
	1634	E91100			Total deductions (Expenses)
-	1635	T91100	5	1	Total deductions (Expenses) (Taxpayer)
	1636	E91110	>	T	Advertising expenses
	1637	E91140	>		Car and truck
	1638	E91160			Commissions
	1639	E91165	5		Contract Labor
	1640	E91170		$\bot$	Depletion
	1641	E91190		_	Depreciation
	1642	E91200	기	$\downarrow$	Employee benefit programs
	1643	E9121(		_	Insurance
	1644			+-	Mortgage interest
	1645			+	Other interest
	1646			+	Legal and professional services
	1647			+	Pension and profit sharing plans
	1648 1649		+	┢	Rent on machinery and equipment
	1650		_	+	Rent on other business property
Ϊ.	1651			╋	Repairs & Maintenance
	1652		+	1-	Supplies not included in Cost of Goods Sold
	1653		+		Taxes and licenses
	1654		ò		Travel
	1655	E9135	5		Meals and entertainment deducted
·	1656	E9136	0	Τ	Utilities
	1657	E9137	0	1	Net wages
٠.	1658			ŀ	Other deductions
	1659	E9143	5 . +/	-	Tentative Profit/Loss
·	1660		_		Expenses for business use of your home
	1661				Expenses for business use of your home (taxpayer)
	1662		_	-	Net profit (loss)
-	1663				Depreciation, Form 8829
	1664			4-	Casualty Loss, Form 8829
	1665	E9144	9		Excess Casualty Depreciations, Form 8829

		Γ	Т	TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT	٦
			+	(all fields are 17 digits **)	-
			$\top$		-
EX	ELEMENT	SIGN		ELEMENT NAME	┥
					1
				FIRST SCH. C: COST OF GOODS SOLD AND OPERATIONS	
1666	E91450			Inventory, beginning of year	7
1667	E91460			Purchases	┥
1668	E91470		+	Cost of labor	-
1669	E91480		+	Materials and supplies	-
1670	E91490			Other costs	┦
1671	E91500		+	Inventory, end of year	┦
1672	E91530		+	Business deductions	┥
1673	E91540	+/-		Business receipts	┥
1674	T91540	+/-	-	Business receipts (Taxpayer)	-
1675	E91550	+/		Payroll	┦
1676	E91560		•	Total interest	4
1677	E91570		+	Total Depreciation	4
1678	· E91640	+/-	┢		┦
10/0	591040	+/-	+	Nondeductible Sch. C loss(+) / loss carryover ( - )	┦
			+		4
1679	E92010	+/-	+	SECOND SCHEDULE C	4
1680	T92010		-	Gross (total) income (loss)	4
1681	E92020	+/-		Gross (total) income (loss) (taxpayer)	┦
1682	T92020		+		4
1683	E92020			Gross receipts (taxpayer)	4
1684	T92030		<u> </u>	Returns and allowances	4
1685			+ -	Returns and allowances (taxpayer)	┦
1686	E92040	+/-	-	Income/loss from Sales and Operations	1
1686	E92050		┢	Cost of goods sold and/or operations	┦
1688	E92050		-	Cost of goods sold and/or operations (taxpayer)	
		+/-		Gross profit (loss)	Ì
1689	E92080	<u>+/-</u>		Other income (loss)	4
1690	T92080	_+/-	-	Other income (loss) (taxpayer)	╡
1691	E92100		-	Total deductions (Expenses)	
1692	T92100			Total deductions (Expenses) (taxpayer)	
1693	E92110			Advertising expenses	1
1694	E92140			Car and truck	
1695	E92160			Commissions	
1696	E92165	<u> </u>	_	Contract Labor	
1697	E92170		1	Depletion	
1698	E92190		Ŀ	Depreciation	
1699	E92200		$\square$	Employee benefit programs	
1700	E92210		+	Insurance	J
1701	E92240			Mortgage interest	
1702	E92250			Other interest	J
1703	E92260	·	-	Legal and professional services	ł
1704	E92280			Office expenses	
1705	E92290		<u> </u>	Pension and profit sharing plans	
1706	E92300			Rent on machinery and equipment	ŀ
.707	E92310			Rent on other business property	l
1708	E92320			Repairs & Maintenance	
1709	E92325			Supplies not included in Cost of Goods Sold	l
1710	E92330		Ŀ	Taxes and licenses	I
1711	E92340			Travel	
1712	E92355			Meals and entertainment deducted	l
1713	E92360			Utilities	l
1714 .	E92370			Net wages	l
1715	E92430			Other deductions	
1716	E92435	+/-	-	Tentative Profit/Loss	l
1717	E92438		++	Expenses for business use of your home	L

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ĺ	· · · ·				TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
					(all fields are 17 digits **)
			•	Π	
	KEY	ELEMENT	SIGN		ELEMENT NAME
	1718	T92438		Π	Expenses for business use of your home (taxpayer)
	1719	E92440	+/-	+ +	Net profit (loss)
	1720	E92445	- ,		Depreciation, Form 8829
	1720	E92447		1	Casualty Loss, Form 8829
	1722	E92449			Excess Casualty Depreciations, Form 8829
	1/22	692449		┥	
	┝──┼				SECOND SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS
					Inventory, beginning of year
	1723	E92450		$\mathbf{H}$	
	.1724	E92460		$\vdash$	Purchases
	1725	E92470	<u> </u>		Cost of labor
	1726	E92480		ŀ.	Materials and supplies
	1727	E92490		•	Other costs
	1728	E92500			Inventory, end of year
	1729	E92530			Business deductions
	1730	E92540	+/-		Business receipts
	1731	T92540	+/-	·	Business receipts (Taxpayer)
	1732	E92550			Payroll
	1733	E92560		ľ	Total interest
	1734	E92570		Τ	Total Depreciation
	1735	E92640	+/-		Nondeductible Sch. C loss(+) / loss carryover ( - )
				$\top$	
			1		THIRD SCHEDULE C
	1736	E93010	+/-	+	Gross (total) income (loss)
	1730	T93010	<u> </u>	—	Gross (total) income (loss) (taxpayer)
	1738	E93020	<u> </u>		Gross receipts
		T93020	+	┼	Gross receipts (taxpayer)
	1739		+	+	Returns and allowances
	1740	E93030		+	Returns and allowances (taxpayer)
	1741	T93030	+	+-	
	1742		<u> </u>	-	Income/loss from Sales and Operations
	1743	<u> </u>	1	+	Cost of goods sold and/or operations
	1744	T93050	<u> </u>	+	Cost of goods sold and/or operations (taxpayer)
	1745	E93060	+		Gross profit (loss)
	1746	E9308(	+	_	Other income (loss)
	1747	T93080	) +/	-	Other income (loss) (taxpayer)
	1748	E93100			Total deductions (Expenses)
	1749	T9310			Total deductions (Expenses) (taxpayer)
	1750	E93110	>		Advertising expenses
	1751	E9314			Car and truck
	1752	E9316	)		Commissions
	1753	<u> </u>	5		Contract Labor
	1754		2		Depletion
	1755	<u> </u>	-	╈	Depreciation
	1756	<u> </u>	+	+	Employee benefit programs
	1757		+	+	
	1757				Mortgage interest
			+	+	Other interest
	1759		+	╉	Legal and professional services
	1760		+	+	
	1761		+	+	Office expenses
	1762		- · ·	-	Pension and profit sharing plans
	1763	E9330	0		Rent on machinery and equipment
	1764	E9331	0		Rent on other business property
	1765	E9332	0		Repairs & Maintenance
	1766	E9332	5	Τ	Supplies not included in Cost of Goods Sold
1	1767		0	Т	Taxes and licenses
•	1768			T	Travel
		+		+	Meals and entertainment deducted
	1769	E9335	וכ		Meals and entertainment deducted

				TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
				(all fields are 17-digits **)
EX	ELEMENT	SIGN	+-+	ELEMENT NAME
1770	E93360		+ +	Utilities
1771 1772	E93370 E93430			Net wages
1773	E93430	+/-	+ -+	Other deductions Tentative Profit/Loss
1774	E93435	+/-	+ +	Expenses for business use of your home
1775	T93438	_		Expenses for business use of your home (taxpayer)
1776	E93440	+/-		Net profit (loss)
1777	E93445		1 1	Depreciation, Form 8829
1778	E93447			Casualty Loss, Form 8829
1779	E93449			Excess Casualty Depreciations, Form 8829
				THIRD SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS
1780	E93450			Inventory, beginning of year
1781	E93460			Purchases
1782	E93470			Cost of labor
1783	E93480			Materials and supplies
1784	E93490		$\Box$	Other costs
1785	E93500			Inventory, end of year
1786	E93530			Business deductions
1787	E93540	+/-	$\square$	Business receipts
1788	T93540	+/-		Business receipts (Taxpayer)
1789	E93550			Payroll
1790	E93560			Total interest
1791	E93570			Total Depreciation
1792	E93640	+/-		Nondeductible Sch. C loss(+) / loss carryover ( - )
	•			
			1 1	FARM INCOME AND EXPENSES (FARM PROPRIETORSHIP) -
1			$\left  - \right $	SCHEDULE F (COMBINED)
1793	E95070			Sale of Livestock (cash method)
1794	E95080		$\left  \right $	Cost of Purchased Items, (cash method)
1795 1796	T95080 E95090		┝╴╢	Cost of Purchased Items, (cash method) (Taxpayer) Net Livestock Increase (cash method)
1796	E95090	+/-		Sale of Agricultural Products
1798	E95100		$\left  - \right $	Total Patronage Dividends (cooperative Distributions)
1799	E95210		┝┤	Taxable Patronage Dividends
1800	E95220	<u> </u>		Total Agricultural Program Payments
1801	E95230			Taxable Agricultural Program Payments
1802	E95240			CCC Loans Reported under Election
1803	E95250		╞╴╢	CCC Loans Forfeited
1804	E95260		┢	Total CCC Loans Forfeited or Repaid with Certificates
1805	E95270		1 1	Total Crop Insurance Proceeds and Certain Disaster Payments
1806	E95280			Taxable Crop Insurance Proceeds and Certain
1807	E95290			Custom Hire (Machine Work) Income
1808	E95300			Other Income
1809	E95310			Gross Income / (Loss), (Cash Method)
1810	T95310			Gross Income / (Loss), (Cash Method) (Taxpayer)
1811	E95320			Car and Truck Expense
1812	E95330			Chemicals Expense
1813	E95340			Conservation Expense
1814	E95350			Custom Hire (Machine Work)
1815	E95360		$\square$	Depreciation and Sec. 179 Expense Deduction Not Elsewhere
1816	E95370		Π	Employee Benefit Programs (Other than Pension Plans)
1817	E95375			Feed Purchased Expense
1818	E95377			Fertilizer's Line Expense
TOTO	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			

			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT (all fields are 17 digits **)
			(all fields are 17. digits **) a set and the set of the
		0.7.07	ELEMENT NAME
EX	ELEMENT E95390	SIGN	Insurance Non-Health Expense
1820 1821	E95390 E95400		Mortgage Interest
1822	E95400		Other Interest
1822	E95415		Labor Hired
1824	E95420		Repairs and Maintenance
1825	E95430		Seeds and Plants Purchased
1826	E95440		Pension and Profit Sharing Plans
1827	E95450		Supplies Purchased
1828	E95460		Taxes Deducted on Schedule F
1829	E95540		Other Farm Expenses
1830	E95550		Total Deductions (Expenses)
1831	T95550		Total Deductions (Expenses) (Taxpayer)
1832	E95600		Farm Total Income (Receipts) (Accrual Method)
1833	T95600		Farm Total Income (Receipts) (Accrual Method) (Taxpayer)
1834	T95605	<u> </u>	Farm Total Income (Receipts) (Taxpayer)
1835	E95610	<u> </u>	Gross Income / (Loss), (Accrual Method)
1836	T95610		Gross Income / (Loss), (Accrual Method) (Taxpayer)
1837	E95640	<u> </u>	Net Farm Profit / (Loss)
1838	E95660	+/-	Non-Deductible Schedule F Loss (+) / Suspended Loss Carryover (-)
	· · ·		
		├──	FIRST SCHEDULE F       Sale of Livestock (cash method)
1839	E96070	<u> </u>	Cost of Purchased Items, (cash method)
1840	E96080 T96080		Cost of Purchased Items, (cash method) (Taxpayer)
1841 1842	E96090		Net Livestock Increase (cash method)
1843	E96100	<u>                                      </u>	Sale of Agricultural Products
1844	E96200		Total Patronage Dividends (cooperative Distributions)
1845	E96210		Taxable Patronage Dividends
1846	E96220	<u> </u>	Total Agricultural Program Payments
1847	E96230		Taxable Agricultural Program Payments
1848	E96240	1	CCC Loans Reported under Election
1849	E96250		CCC Loans Forfeited
1850	E96260		Total CCC Loans Forfeited or Repaid with Certificates
1851	E96270		Total Crop Insurance Proceeds and Certain Disaster Payments
1852	E96280		Taxable Crop Insurance Proceeds and Certain
1853	E96290		Custom Hire (Machine Work) Income
1854	E96300	+/-	Other Income
1855	E96310	<u> </u>	Gross Income / (Loss), (Cash Method)
1856		<u> </u>	Gross Income / (Loss), (Cash Method) (Taxpayer)
1857		+	Car and Truck Expense
1858			Chemicals Expense
1859	E96340		Conservation Expense
1860			Custom Hire (Machine Work)
1861	E96360		Depreciation and Sec. 179 Expense Deduction Not Elsewhere Employee Benefit Programs (Other than Pension Plans)
1862			Feed Purchased Expense
1863 1864	E96375 E96377	+ <u> </u>	Fertilizer's Line Expense
1864			Gasoline, Fuel, and Oil
1865		1	Insurance Non-Health Expense
1866			Mortgage Interest
1867	<u> </u>	+	Other Interest
1868			Labor Hired
1870		+	Repairs and Maintenance
1871	E96430		Seeds and Plants Purchased
1871	<u> </u>		Pension and Profit Sharing Plans
1873	<u> </u>	<u> </u>	Supplies Purchased

1923-19<sup>100</sup> - Jacob Marine - Jacob Marine

			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
EY	ELEMENT	SIGN	ELEMENT NAME
1874	E96460		Taxes Deducted on Schedule F
1875	E96540	-	Other Farm Expenses
1876	E96550		Total Deductions (Expenses)
1877	T96550		Total Deductions (Expenses) (Taxpayer)
1878 1879	E96600		Farm Total Income (Receipts) (Accrual Method)
1879	T96600 T96605		Farm Total Income (Receipts) (Accrual Method) (Taxpayer)         Farm Total Income (Receipts) (Taxpayer)
1881	E96610		Gross Income / (Loss), (Accrual Method)
1882	T96610	_ ·	Gross Income / (Loss), (Accrual Method) Gross Income / (Loss), (Accrual Method) (Taxpayer)
1883	E96640	· ·	Net Farm Profit / (Loss)
1884	E96660		Non-Deductible Schedule F Loss (+) / Suspended Loss Carryover (-)
1004	E90000	+/-	Non-Deddecible Schedule F Loss (+) / Suspended Loss Carryover (-)
			SECOND SCHEDULE F
1885	E97070		Sale of Livestock (cash method)
1886	E97080		Cost of Purchased Items, (cash method)
1887	T97080		Cost of Purchased Items, (cash method) (Taxpayer)
1888	E97090	+/-	Net Livestock Increase (cash method)
1889	E97100		Sale of Agricultural Products
1890	E97200		Total Patronage Dividends (cooperative Distributions)
1891	E97210		Taxable Patronage Dividends
1892	E97220		Total Agricultural Program Payments
1893	E97230		Taxable Agricultural Program Payments
1894	E97240		CCC Loans Reported under Election
1895	E97250		CCC Loans Forfeited
1896	E97260		Total CCC Loans Forfeited or Repaid with Certificates
1897	E97270		Total Crop Insurance Proceeds and Certain Disaster Payments
1898	E97280		Taxable Crop Insurance Proceeds and Certain
1899	E97290		Custom Hire (Machine Work) Income
1900	E97300	+/-	Other Income
1901	E97310	+/-	Gross Income / (Loss), (Cash Method)
1902	T97310	+/-	Gross Income / (Loss), (Cash Method) (Taxpayer)
1903	E97320		Car and Truck Expense
1904	E97330		Chemicals Expense
1905	E97340		Conservation Expense
1906	E97350		Custom Hire (Machine Work)
1907	E97360		Depreciation and Sec. 179 Expense Deduction Not Elsewhere
1908 1909	E97370		Employee Benefit Programs (Other than Pension Plans)
1909	E97375 E97377		Feed Purchased Expense
1910	E97377		Fertilizer's Line Expense Gasoline, Fuel, and Oil
1911	E97380 E97390		Insurance Non-Health Expense
1912	E97390		Mortgage Interest
1914	E97400		Other Interest
1915	E97410 E97415		Labor Hired
1915	E97413 E97420		Repairs and Maintenance
1917	E97420		Seeds and Plants Purchased
1918	E97430		Pension and Profit Sharing Plans
1919	E97450		Supplies Purchased
1920	E97460		Taxes Deducted on Schedule F
1921	E97540		Other Farm Expenses
1922	E97550		Total Deductions (Expenses)
1923	T97550		Total Deductions (Expenses) (Taxpayer)
1924	E97600		Farm Total Income (Receipts) (Accrual Method)
1925	T97600		Farm Total Income (Receipts) (Accrual Method) (Taxpayer)
1926	T97605		Farm Total Income (Receipts) (Taxpayer)
1927	E97610		Gross Income / (Loss), (Accrual Method)

			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
KEY	ELEMENT	SIGN	ELEMENT NAME
1928	T97610	+/-	Gross Income / (Loss), (Accrual Method) (Taxpayer)
1929	E97640	+/-	Net Farm Profit / (Loss)
1930	E97660	+/-	Non-Deductible Schedule F Loss (+) / Suspended Loss Carryover (-)
<b></b>			
**	Note: The	lata t	pe for the variable elements are numeric and the
ele	ments are	Identi	ied by the "Key", which is the first 4 positions
		Th	5th position is the sign (+/-), followed by 12 numeric digits.