

Form

1040

Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return 2005

FLPD YR / MO

DLN

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

Label

(See instructions on page 16.) Use the IRS label. Otherwise, please print or type.

LABEL HERE

For the year Jan. 1–Dec. 31, 2005, or other tax year beginning 2005, ending 20 OMB No. 1545-0074
Your first name and initial Last name FNMLN Your social security number S002
If a joint return, spouse's first name and initial Last name SNMLN Spouse's social security number S003
Home address (number and street). If you have a P.O. box, see page 16. Apt. no. ADDRSS
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. CITYST N21 (ZIP CODE)
You must enter your SSN(s) above.
Checking a box below will not change your tax or refund. N14 =

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ELECT 1,2 You Spouse 1,2

Filing Status MARS=1 1 Single MARS=4 4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. MARS=6 SPOUSE NOT FILING
MARS=2 2 Married filing jointly (even if only one had income)
MARS=3 3 Married filing separately. Enter spouse's SSN above and full name here. MFN MARS=5 5 Qualifying widow(er) with dependent child (see page 17)

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a
b Spouse XFST
c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 19)
CHILDREN AT HOME NMDEP1 thru NMDEP10 N7 XOC XTXXCR1 thur
CHILDREN AWAY FROM HOME S025 thru S034 N8 XOCAWH XTXXCR0
PARENTS N9 XOPAR
TOTAL DEPENDENTS N6 N24
d Total number of exemptions claimed XT N2

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 \*\* dep, othr ernd, inc E00250 +/-
8a Taxable interest. Attach Schedule B if required 8a E00300
b Tax-exempt interest. Do not include on line 8a 8b E00400
9a Ordinary dividends. Attach Schedule B if required 9a E00600
b Qualified dividends (see page 23) 9b E00650
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23) 10 E00700
11 Alimony received 11 E00800
12 Business income or (loss). Attach Schedule C or C-EZ 13\* cap gain distrib E01100
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here
14 Other gains or (losses). Attach Form 4797 14 E01200 +/-
15a IRA distributions 15a E01300 b Taxable amount (see page 25) 15b E01400
16a Pensions and annuities 16a E01500 b Taxable amount (see page 25) 16b E01700
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 E02000 +/-
18 Farm income or (loss). Attach Schedule F 18 E02100 +/-
19 Unemployment compensation 19 E02300
20a Social security benefits 20a E02400 b Taxable amount (see page 27) 20b E02500
21 Other income. List type and amount (see page 29) 21 E02600 +/-
22 Add the amounts in the far right column for lines 7 through 21. This is your total income 22 E02650 +/-

Adjusted Gross Income 23 Educator expenses (see page 29) 23 E03220
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 E03700
25 Health savings account deduction. Attach Form 8889 25 E03290
26 Moving expenses. Attach Form 3903 26 E03280
27 One-half of self-employment tax. Attach Schedule SE 27 E03260
28 Self-employed SEP, SIMPLE, and qualified plans 28 E03300
29 Self-employed health insurance deduction (see page 30) 29 E03270
30 Penalty on early withdrawal of savings 30 E03400
31a Alimony paid b Recipient's SSN S023 31a E03500
32 IRA deduction (see page 31) 32 E03150
33 Student loan interest deduction (see page 33) 33 E03210
34 Tuition and fees deduction (see page 34) 34 E03230
35 Domestic production activities deduction. Attach Form 8903 35 E03240
36 Add lines 23 through 31a and 32 through 35 36 E02900
37 Subtract line 36 from line 22. This is your adjusted gross income 37 E00100 +/-

Tax and Credits

38 Amount from line 37 (adjusted gross income)
39a Check if: You were born before January 2, 1941, Blind. Spouse was born before January 2, 1941, Blind. Total boxes checked
b If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
41 Subtract line 40 from line 38
42 If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see page 37). Check if any tax is from: a Form(s) 8814 b Form 4972
45 Alternative minimum tax (see page 39). Attach Form 6251
46 Add lines 44 and 45
47 Foreign tax credit. Attach Form 1116 if required
48 Credit for child and dependent care expenses. Attach Form 2441
49 Credit for the elderly or the disabled. Attach Schedule R
50 Education credits. Attach Form 8863
51 Retirement savings contributions credit. Attach Form 8880
52 Child tax credit (see page 41). Attach Form 8901 if required
53 Adoption credit. Attach Form 8839
54 Credits from: a Form 8396 b Form 8859
55 Other credits. Check applicable box(es): a Form 3800 b Form 8801 c Form
56 Add lines 47 through 55. These are your total credits
57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-

Table with columns for line numbers and codes (E04100, E04200, E04470, E04500, E04600, E04800, E05100, E05700, E05750, E09600, E05800, E07300, E07180, E07200, E07230, E07240, E07220, E07250, E07100, E08795, E09400, E09800, E09900, E10000, E10050, E09200, E10700, E10900, E11060, E11200, E11070, E11100, E10600, E11900 (-), E12100, E12000, E11900 (+), E12200)

Standard Deduction for:
• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 36.
• All others:
Single or Married filing separately, \$5,000
Married filing jointly or Qualifying widow(er), \$10,000
Head of household, \$7,300

Other Taxes

58 Self-employment tax. Attach Schedule SE
59 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
61 Advance earned income credit payments from Form(s) W-2
62 Household employment taxes. Attach Schedule H
63 Add lines 57 through 62. This is your total tax

Table with columns for line numbers and codes (E09400, E09800, E09900, E10000, E10050, E09200)

Payments

64 Federal income tax withheld from Forms W-2 and 1099
65 2005 estimated tax payments and amount applied from 2004 return
66a Earned income credit (EIC) E59530 EICERR
b Nontaxable combat pay election
67 Excess social security and tier 1 RRTA tax withheld (see page 59)
68 Additional child tax credit. Attach Form 8812
69 Amount paid with request for extension to file (see page 59)
70 Payments from: a Form 2439 b Form 4136 c Form 8885
71 Add lines 64, 65, 66a, and 67 through 70. These are your total payments

Table with columns for line numbers and codes (E10700, E10900, E11060, E11200, E11070, E11100, E10600, E11900 (-), E12100, E12000, E11900 (+), E12200)

If married, attach Schedule EIC.

Refund

72 If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid
73a Amount of line 72 you want refunded to you
b Routing number
c Type: Checking Savings
d Account number \*\* dir deposit DIRDEP
74 Amount of line 72 you want applied to your 2006 estimated tax

Table with columns for line numbers and codes (E11900 (-), E12100, E12000, E11900 (+), E12200)

Amount You Owe

75 Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60
76 Estimated tax penalty (see page 60)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? Yes. Complete the following. No
Designee's name AUTHCD Phone no. Personal identification number (PIN)

Sign Here

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

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

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

Paid Preparer's Use Only

Preparer's signature PPREP Date Check if self-employed Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

**Label**  
(See page 18.)

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

<b>L A B E L  H E R E</b>	Your first name and initial	Last name	OMB No. 1545-0074	
	FNMLN		Your social security number	
	S002		Spouse's social security number	
	S003		▲ You must enter your SSN(s) above. ▲	
If a joint return, spouse's first name and initial	Last name	SNMLN		
Home address (number and street). If you have a P.O. box, see page 18.		Apt. no.		
ADDRSS				
City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.		CITYST		n21 (zip code) elect = 1,2

**Presidential Election Campaign** ▶ Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 18) ▶  You  Spouse 1,2

**Filing status** Check only one box.  
 MARS 1  Single MARS 6 = spouse not filing MARS 4  Head of household (with qualifying person). (See page 19.)  
 MARS 2  Married filing jointly (even if only one had income) If the qualifying person is a child but not your dependent, enter this child's name here. ▶  
 MARS 3  Married filing separately. Enter spouse's SSN above and full name here. ▶ MFNL MARS 5  Qualifying widow(er) with dependent child (see page 19)

**Exemptions**

6a  Yourself. If someone can claim you as a dependent, do not check XFPST box 6a.  
 b  Spouse XFST  
 c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 21)	Boxes checked on 6a and 6b	No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see page 22)	Dependents on 6c not entered above
<b>CHILDREN AT HOME</b>		NMDEP1 thru NMDEP10	N7 XOCAH	XTXCR 1			
<b>CHILDREN AWAY FROM HOME</b>		S025 thru S034	N8 XOCAWH	thur			
<b>PARENTS</b>			N9 XOPAR	XTXCR0			
<b>OTHER DEPENDENTS</b>			N10 XOODER	<input type="checkbox"/>			
<b>TOTAL DEPENDENTS</b>			N6	<input type="checkbox"/>			
				N24			

d Total number of exemptions claimed. XTOT N2

**Income**

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.  
 If you did not get a W-2, see page 24.  
 Enclose, but do not attach, any payment.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	E00200
8a	Taxable interest. Attach Schedule 1 if required.	8a	E00300
b	Tax-exempt interest. Do not include on line 8a.	8b	E00400
9a	Ordinary dividends. Attach Schedule 1 if required.	9a	E00600
b	Qualified dividends (see page 25).	9b	E00650
10	Capital gain distributions (see page 25).	10	E01100
11a	IRA distributions.	11a	E01300
11b	Taxable amount (see page 25).	11b	E01400
12a	Pensions and annuities.	12a	E01500
12b	Taxable amount (see page 26).	12b	E01700
13	Unemployment compensation and Alaska Permanent Fund dividends.	13	E02300
14a	Social security benefits.	14a	E02400
14b	Taxable amount (see page 28).	14b	E02500
15	Add lines 7 through 14b (far right column). This is your total income.	15	E02650
16	Educator expenses (see page 28).	16	E03220
17	IRA deduction (see page 28).	17	E03150
18	Student loan interest deduction (see page 31).	18	E03210
19	Tuition and fees deduction (see page 32).	19	E03230
20	Add lines 16 through 19. These are your total adjustments.	20	E02900
21	Subtract line 20 from line 15. This is your adjusted gross income.	21	E00100 +/-

**Tax, credits, and payments**

**22** Enter the amount from line 21 (adjusted gross income). 22

**23a** Check if:  You were born before January 2, 1941,  Blind  Spouse was born before January 2, 1941,  Blind } Total boxes checked **23a**

**b** If you are married filing separately and your spouse itemizes deductions, see page 32 and check here MIDR **23b**  E04100

**24** Enter your **standard deduction** (see left margin). DSI **24** E04200

**25** Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. **25** E04500

**26** If line 22 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 33. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d. **26** E04600

**27** Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income**. **27** E04800

**28** Tax, including any alternative minimum tax (see page 34). E09600 TXST **28** E05750

**29** Credit for child and dependent care expenses. Attach Schedule 2. **29** E07180 E05100 E05800

**30** Credit for the elderly or the disabled. Attach Schedule 3. **30** E07200

**31** Education credits. Attach Form 8863. **31** E07230

**32** Retirement savings contributions credit. Attach Form 8880. **32** E07240

**33** Child tax credit (see page 38). Attach Form 8901 if required. **33** E07220

**34** Adoption credit. Attach Form 8839. **34** E07250

**35** Add lines 29 through 34. These are your **total credits**. SSNERR **35** E07100

**36** Subtract line 35 from line 28. If line 35 is more than line 28, enter -0-. **36** E08795

**37** Advance earned income credit payments from Form(s) W-2. **37** E10000

**38** Add lines 36 and 37. This is your **total tax**. **38** E09200

**39** Federal income tax withheld from Forms W-2 and 1099. **39** E10700

**40** 2005 estimated tax payments and amount applied from 2004 return. **40** E10900

**41a** Earned income credit (EIC). E59530 EICERR **41a** E11000 E59660 E11060

**b** Nontaxable combat pay election. **41b** E11055 E59525 excess FICA w/h E112

**42** Additional child tax credit. Attach Form 8812. **42** E11070 extension request E11100

**43** Add lines 39, 40, 41a, and 42. These are your **total payments**. **43** E10600

**Refund**

**44** If line 43 is more than line 38, subtract line 38 from line 43. This is the amount you **overpaid**. **44** E11900 (-)

**45a** Amount of line 44 you want **refunded to you**. **45a** E12100

**b** Routing number  **c** Type:  Checking  Savings DIRDEP

**d** Account number  RAL

**46** Amount of line 44 you want **applied to your 2006 estimated tax**. **46** E12000

**Amount you owe**

**47** Amount you owe. Subtract line 43 from line 38. For details on how to pay, see page 54. **47** E11900 (+)

**48** Estimated tax penalty (see page 54). **48** E12200

**Standard Deduction for—**

- People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 32.
- All others:
  - Single or Married filing separately, \$5,000
  - Married filing jointly or Qualifying widow(er), \$10,000
  - Head of household, \$7,300

If you have a qualifying child, attach Schedule EIC.

**Refund**

Direct deposit? See page 53 and fill in 45b, 45c, and 45d.

**Third party designee**

Do you want to allow another person to discuss this return with the IRS (see page 55)?  Yes. Complete the following.  No

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

**Sign here**

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

Your signature  Date  Your occupation **OCCPRI** Daytime phone number ( )

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

**Paid preparer's use only**

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

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



## 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-INT and 1099-OID.*

**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 1a of your Forms 1099-DIV or substitute statements. List each payer's name and show the amount.

**Nominees.** If you received a Form 1099-DIV that includes ordinary dividends you received as a nominee (that is, in your name, but the ordinary dividends actually belong to someone else), report the total on line 5. Do this even if you later distributed some or all of this income to others. Under your last entry on line 5, put a subtotal of all ordinary dividends listed on line 5. Below this subtotal, enter "Nominee Distribution" and show the total ordinary dividends you received as a nominee. Subtract this amount from the subtotal and enter the result on line 6.



*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.*

**Schedule 2**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service

**Child and Dependent Care Expenses for Form 1040A Filers** (99) **2005**

OMB No. 1545-0074

Name(s) shown on Form 1040A

Your social security number

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

- **Dependent care benefits**
- **Qualifying person(s)**
- **Qualified expenses**

**Part I**

**Persons or organizations who provided the care**

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

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

You must complete this part.

Did you receive dependent care benefits?

- No** → Complete only Part II below.
- Yes** → Complete Part III on the back next.

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

**Part II**

**Credit for child and dependent care expenses**

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a)
First	Last		
		S056	E32750
number of qualified persons - F2441		S057	E32775

- 3** Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26. 3 E32800
- 4** Enter your **earned income**. See the instructions. 4 E32880
- 5** If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4. 5 E32890
- 6** Enter the **smallest** of line 3, 4, or 5. 6 E33000

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

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

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

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions. 9 current yr. - E33200  
prior year - E33300

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

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

**Part III****Dependent care benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received for 2005. This amount should be shown in box 10 of your Form(s) 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
<b>13</b>	Enter the amount forfeited or carried forward to 2006, if any. See the instructions.	13	E33450
<b>14</b>	Subtract line 13 from line 12.	14	
<b>15</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2005 for the care of the qualifying person(s).	15	E33460
<b>16</b>	Enter the <b>smaller</b> of line 14 or 15.	16	
<b>17</b>	Enter your <b>earned income</b> . See the instructions.	17	E32880
<b>18</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <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 instructions for the amount to enter.</li> <li>• All others, enter the amount from line 17.</li> </ul>	18	E32890
<b>19</b>	Enter the <b>smallest</b> of line 16, 17, or 18.	19	
<b>20</b>	<b>Excluded benefits.</b> Enter here the <b>smaller</b> of the following: <ul style="list-style-type: none"> <li>• The amount from line 19, or</li> <li>• \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 18).</li> </ul>	20	E32840
<b>21</b>	<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.			
<b>22</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons).	22	
<b>23</b>	Enter the amount from line 20.	23	E32840
<b>24</b>	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	
<b>25</b>	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	
<b>26</b>	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



**Schedule 3**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service

**Credit for the Elderly or the Disabled**  
**for Form 1040A Filers**

(99)

**2005**

OMB No. 1545-0074

Name(s) shown on Form 1040A

Your social security number

You may be able to take 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 total** disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule 3.



In most cases, the IRS can figure the credit for you. See the instructions.

**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 . . . . . 1

2 You were under 65 and you retired on permanent and total disability . . . . . 2

3 Both spouses were 65 or older . . . . . 3

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

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

Married filing jointly

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

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

Married filing separately

8 You were 65 or older and you lived apart from your spouse for all of 2005. . . . . 8

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2005 . . . . . 9

**Did you check box 1, 3, 7, or 8?**

**Yes** —> Skip Part II and complete Part III on the back.

**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 9 above.

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

DISABL

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2005, check this box . . . . .

• If you checked this box, you do not have to get another statement for 2005.

• If you **did not** check this box, have your physician complete the statement on page 4 of the instructions. You **must** keep the statement for your records.

**Part III**  
**Figure your credit**

<b>10</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>							
	Box 1, 2, 4, or 7 . . . . .	\$5,000							
	Box 3, 5, or 6 . . . . .	\$7,500							
	Box 8 or 9 . . . . .	\$3,750	10						
<table border="0" style="width: 100%;"> <tr> <td style="border: 1px solid black; padding: 2px;"><b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b></td> <td style="padding: 2px;">— <b>Yes</b> —&gt;</td> <td style="padding: 2px;">You must complete line 11.</td> </tr> <tr> <td></td> <td style="padding: 2px;">— <b>No</b> —&gt;</td> <td style="padding: 2px;">Enter the amount from line 10 on line 12 and go to line 13.</td> </tr> </table>				<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>	— <b>Yes</b> —>	You must complete line 11.		— <b>No</b> —>	Enter the amount from line 10 on line 12 and go to line 13.
<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>	— <b>Yes</b> —>	You must complete line 11.							
	— <b>No</b> —>	Enter the amount from line 10 on line 12 and go to line 13.							
<b>11</b>	<b>If you checked (in Part I):</b>								
	<ul style="list-style-type: none"> <li>• Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>• Box 2, 4, or 9, enter your taxable disability income.</li> <li>• Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul>								
	<b>TIP</b> For more details on what to include on line 11, see the instructions.		11 E28200						
<b>12</b>	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						
<b>13</b>	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2005.								
	<b>a</b> Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see the instructions). 13a	E28350							
	<b>b</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							
	<b>c</b> 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	E28400							
<b>14</b>	Enter the amount from Form 1040A, line 22. 14								
<b>15</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>							
	Box 1 or 2 . . . . .	\$7,500							
	Box 3, 4, 5, 6, or 7 . . . . .	\$10,000							
	Box 8 or 9 . . . . .	\$5,000	15						
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0-. 16	E28500							
<b>17</b>	Enter one-half of line 16. 17	E28600							
<b>18</b>	Add lines 13c and 17. 18	E28700							
<b>19</b>	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							
<b>20</b>	Multiply line 19 by 15% (.15). 20								
<b>21</b>	Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29. 21								
<b>22</b>	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21 here and on Form 1040A, line 30. 22	E28900							

Department of the Treasury—Internal Revenue Service
Income Tax Return for Single and Joint Filers With No Dependents (99) 2005

FLPD YR/MO 2005

DLN

OMB No. 1545-0074

Label (See page 11.) Use the IRS label. Otherwise, please print or type.

Form section for personal information including name, address, and social security numbers.

Your social security number S002
Spouse's social security number S003
You must enter your SSN(s) above.
Checking a box below will not change your tax or refund. N14 = 1, 2

Presidential Election Campaign (page 12)

Check here if you, or your spouse if a joint return, want \$3 to go to this fund? ELECT = 1, 2 [ ] You [ ] Spouse

Income

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

Income section with lines 1-6 detailing wages, interest, unemployment, and adjusted gross income.

Payments and tax

Payments and tax section with lines 7-10 detailing federal income tax withheld, earned income credit, and total payments.

Refund

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

Refund section with line 11a and routing/account numbers.

Amount you owe

Amount you owe section with line 12.

Third party designee

Third party designee section with AUTHCD and identification numbers.

Sign here

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

Sign here section with signatures and dates for taxpayer and spouse.

Paid preparer's use only

Paid preparer's use only section with signature, date, and identification numbers.

**Use this form if**

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see page 11.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2005. If you were born on January 1, 1941, you are considered to be age 65 at the end of 2005.
- You do not claim any dependents. For information on dependents, use TeleTax topic 354 (see page 6).
- Your taxable income (line 6) is less than \$100,000.
- You do not claim any adjustments to income. For information on adjustments to income, use TeleTax topics 451-458 (see page 6).
- The only tax credit you can claim is the earned income credit. For information on credits, use TeleTax topics 601-608 and 610 (see page 6).
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see page 12). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see page 13.
- You did not receive any advance earned income credit payments. If you cannot use this form, use TeleTax topic 352 (see page 6).

**Filling in your return**

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

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

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

**Worksheet for dependents who checked one or both boxes on line 5**

(keep a copy for your records)

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

- A. Amount, if any, from line 1 on front . . . . . A. \_\_\_\_\_
- B. Is line A more than \$550?
  - Yes. Add \$250 to line A. Enter the total. } . . . . . B. \_\_\_\_\_
  - No. Enter \$800. }
- C. If single, enter \$5,000; if married filing jointly, enter \$10,000 . . . C. \_\_\_\_\_
- D. Enter the smaller of line B or line C here. This is your standard deduction . . . . . D. \_\_\_\_\_
- E. Exemption amount.
  - If single, enter -0-.
  - If married filing jointly and you checked—
    - both boxes on line 5, enter -0-.
    - only one box on line 5, enter \$3,200.
- F. Add lines D and E. Enter the total here and on line 5 on the front . F. \_\_\_\_\_

If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.

- Single, enter \$8,200. This is the total of your standard deduction (\$5,000) and your exemption (\$3,200).
- Married filing jointly, enter \$16,400. This is the total of your standard deduction (\$10,000), your exemption (\$3,200), and your spouse's exemption (\$3,200).

**Mailing return**

Mail your return by April 17, 2006. Use the envelope that came with your booklet. If you do not have that envelope or if you moved during the year, see the back cover for the address to use.

**SCHEDULES A&B**  
**(Form 1040)**

**Schedule A—Itemized Deductions**

(Schedule B is on back)

OMB No. 1545-0074

**2005**

Attachment  
Sequence No. 07

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040. ▶ See Instructions for Schedules A&B (Form 1040).

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>1</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-2)	<b>1</b>	E17500		
	<b>2</b>	Enter amount from Form 1040, line 38 <b>2</b>				
	<b>3</b>	Multiply line 2 by 7.5% (.075)	<b>3</b>	E17750		
	<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				<b>4</b> E17000
<b>Taxes You Paid</b> (See page A-2.)	<b>5</b>	State and local (check only one box): a <input type="checkbox"/> Income taxes, or <b>E18425</b> b <input type="checkbox"/> General sales taxes (see page A-3) <b>E18450</b> STATETX	<b>5</b>	E18400		
	<b>6</b>	Real estate taxes (see page A-5)	<b>6</b>	E18500		
	<b>7</b>	Personal property taxes	<b>7</b>	E18800		
	<b>8</b>	Other taxes. List type and amount ▶	<b>8</b>	E18900		
	<b>9</b>	Add lines 5 through 8				<b>9</b> E18300
<b>Interest You Paid</b> (See page A-5.)	<b>10</b>	Home mortgage interest and points reported to you on Form 1098	<b>10</b>	E19400		
	<b>11</b>	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶				
	<b>11</b>		<b>11</b>	E19500		
	<b>12</b>	Points not reported to you on Form 1098. See page A-6 for special rules	<b>12</b>	E19530		
<b>Note.</b> Personal interest is not deductible.	<b>13</b>	Investment interest. Attach Form 4952 if required. (See page A-6.)	<b>13</b>	E19570		
	<b>14</b>	Add lines 10 through 13				<b>14</b> E19200
<b>Gifts to Charity</b> If you made a gift and got a benefit for it, see page A-7.	<b>15a</b>	Total gifts by cash or check. If you made any gift of \$250 or more, see page A-7	<b>15a</b>	E19800		
	<b>15b</b>	Gifts by cash or check after August 27, 2005, that you elect to treat as qualified contributions (see page A-7) <b>E19850</b>				
	<b>16</b>	Other than by cash or check. If any gift of \$250 or more, see page A-7. You must attach Form 8283 if over \$500	<b>16</b>	E20100		
	<b>17</b>	Carryover from prior year	<b>17</b>	E20200		
	<b>18</b>	Add lines 15a, 16, and 17 <b>CGDED</b>				<b>18</b> E19700
<b>Casualty and Theft Losses</b>	<b>19</b>	Casualty or theft loss(es). Attach Form 4684. (See page A-8.)				<b>19</b> E20500
<b>Job Expenses and Certain Miscellaneous Deductions</b> (See page A-8.)	<b>20</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-8.) ▶	<b>20</b>	E20550		
	<b>21</b>	Tax preparation fees	<b>21</b>	E20600		
	<b>22</b>	Other expenses—investment, safe deposit box, etc. List type and amount ▶	<b>22</b>	E20950		
	<b>23</b>	Add lines 20 through 22	<b>23</b>	E20400		
	<b>24</b>	Enter amount from Form 1040, line 38 <b>24</b>				
	<b>25</b>	Multiply line 24 by 2% (.02)	<b>25</b>	E20750		
	<b>26</b>	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-				<b>26</b> E20800
<b>Other Miscellaneous Deductions</b>	<b>27</b>	Other—from list on page A-9. List type and amount ▶ <b>E20900, E21000, E21010</b>				<b>27</b> E21020
<b>Total Itemized Deductions</b>	<b>28</b>	Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-9 for the amount to enter.				<b>28</b> E04470
<b>IE</b>	<b>29</b>	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ <input type="checkbox"/>				

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

Your social security number

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

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

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

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

Dotted lines for entering payer information for line 1.

Table with 2 columns: Amount, and 10 rows for line 1 entries.

2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a
Note. If line 4 is over \$1,500, you must complete Part III.

Summary table for Part I with rows 2, 3, and 4. Row 2: E21090, Row 3: E21100.

Part II Ordinary Dividends

(See page B-1 and the instructions for Form 1040, line 9a.)

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

5 List name of payer

Dotted lines for entering payer information for line 5.

Table with 2 columns: Amount, and 10 rows for line 5 entries.

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.

Summary table for Part II with row 6: E21150.

Part III Foreign Accounts and Trusts

(See page B-2.)

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

7a At any time during 2005, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1. SCHBFA
b If "Yes," enter the name of the foreign country BCNTRY
8 During 2005, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2 SCHBFT

Yes/No grid for questions 7a, 7b, and 8.



















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

Department of the Treasury  
Internal Revenue Service

Name of proprietor

**Net Profit From Business**

(Sole Proprietorship)

- ▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.
- ▶ Attach to Form 1040 or 1041. ▶ See instructions on back.

OMB No. 1545-0074

**2005**

Attachment  
Sequence No. **09A**

Social security number (SSN)

**Part I General Information FIRST SCHEDULE C - EZ CEZ1**

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

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

**CMEC1**

**And You:**

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

**A** Principal business or profession, including product or service

**B** Enter code from pages C-8, 9, & 10  
▶ **NAIC1**

**C** Business name. If no separate business name, leave blank.  
**LLC1**

**D** Employer ID number (EIN), if any  
**EINC1**

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

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

**Part II Figure Your Net Profit**

<b>1</b>	<b>Gross receipts. Caution.</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <b>Statutory Employees</b> in the instructions for Schedule C, line 1, on page C-3 and check here . . . . . <input type="checkbox"/>	<b>E91010</b>	<b>E91040</b>
	<b>STATM1</b>	<b>E91020</b>	<b>E91060</b>
<b>2</b>	<b>Total expenses</b> (see instructions). If more than \$5,000, you <b>must</b> use Schedule C. . . . .	<b>E91100</b>	
<b>3</b>	<b>Net profit.</b> Subtract line 2 from line 1. If less than zero, you <b>must</b> use Schedule C. Enter on <b>Form 1040, line 12, and also on Schedule SE, line 2.</b> (Statutory employees <b>do not</b> report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) . . . . .	<b>E91440</b>	

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

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ▶ ...../...../.....
- 5** Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:
- a** Business ..... **b** Commuting (see instructions) ..... **c** Other .....
- 6** Do you (or your spouse) have another vehicle available for personal use? . . . . .  **Yes**  **No**
- 7** Was your vehicle available for personal use during off-duty hours? . . . . .  **Yes**  **No**
- 8a** Do you have evidence to support your deduction? . . . . .  **Yes**  **No**
- b** If "Yes," is the evidence written? . . . . .  **Yes**  **No**

### Instructions

You can use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship 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.

<b>Recordkeeping</b> . . . . .	45 min.
<b>Learning about the law or the form</b> . . . . .	4 min.
<b>Preparing the form.</b> . . . . .	35 min.
<b>Copying, assembling, and sending the form to the IRS</b> . . . . .	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

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

<b>a</b> Deductible business meals and entertainment (see page C-5) . . . . .	<b>a</b>		
<b>b</b> .....	<b>b</b>		
<b>c</b> .....	<b>c</b>		
<b>d</b> .....	<b>d</b>		
<b>e</b> .....	<b>e</b>		
<b>f</b> .....	<b>f</b>		
<b>g</b> .....	<b>g</b>		
<b>h Total.</b> Add lines <b>a</b> through <b>g</b> . Enter here and on line 2 . . . . .	<b>h</b>		



**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040

**Capital Gains and Losses**

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

OMB No. 1545-0074

**2005**

Attachment  
Sequence No. **12**

Your social security number

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

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

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

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

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below . . .</p>	16	E23650+/-
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains? <b>E23660+/-</b>  <input type="checkbox"/> <b>Yes.</b> Go to line 18.  <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> on page D-7 of the instructions . . . . . ▶</p>	18	E24518
<p><b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on page D-8 of the instructions . . . . . ▶</p>	19	E24515
<p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?  <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, and then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 38 of the Instructions for Form 1040. <b>Do not</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, and then complete the <b>Schedule D Tax Worksheet</b> on page D-9 of the instructions. <b>Do not</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul>	21	( )
<p><b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p><b>22</b> Do you have qualified dividends on Form 1040, line 9b?  <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, and then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 38 of the Instructions for Form 1040.  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040.</p>		

**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**

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

**2005**

Attachment Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number

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

<b>1</b>	List the type and location of each rental real estate property:	<b>2</b>	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
<b>A</b>	Number of RENTALS N22		<ul style="list-style-type: none"> <li>• 14 days or</li> <li>• 10% of the total days rented at fair rental value? (See page E-3.)</li> </ul>	<b>A</b>	PURP
<b>B</b>	Number of ROYALTIES N23			<b>B</b>	
<b>C</b>				<b>C</b>	

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

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

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

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	Number of PARTNERSHIPS	N15	<input type="checkbox"/>		N17
B			<input type="checkbox"/>		<input type="checkbox"/>
C	Number of S-CORPS	N16	N13		N18
D			<input type="checkbox"/>		<input type="checkbox"/>

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

**Part III Income or Loss From Estates and Trusts**

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

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

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

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

**Part V Summary**

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



**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Farming**

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

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

**2005**

Attachment  
Sequence No. 14

Name of proprietor <b>SXPRF1</b>		FIRST SCHEDULE F		Social security number (SSN)
A Principal product. Describe in one or two words your principal crop or activity for the current tax year. <b>CMSCF1 NAIFX1</b>			B Enter code from Part IV <b>NAIF1</b>	
C Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual <b>ACMEF1 = 1 ACMEF1 = 2</b>			D Employer ID number (EIN), if any <b>EINF1</b>	

E Did you "materially participate" in the operation of this business during 2005? If "No," see page F-2 for limit on passive losses.  Yes  No  
**MPRTF1**

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

1 Sales of livestock and other items you bought for resale . . . . .	1	E96070		
2 Cost or other basis of livestock and other items reported on line 1 . . . . .	2	E96080		
3 Subtract line 2 from line 1 . . . . .	3	E96090 +/-		
4 Sales of livestock, produce, grains, and other products you raised . . . . .	4	E96100		
5a Cooperative distributions (Form(s) 1099-PATR) . . . . .	5a	E96200	5b Taxable amount	5b E96210
6a Agricultural program payments (see page F-2) . . . . .	6a	E96220	6b Taxable amount	6b E96230
7 Commodity Credit Corporation (CCC) loans (see page F-3):				
a CCC loans reported under election . . . . .	7a	E96240	7c Taxable amount	7c E96250
b CCC loans forfeited . . . . .	7b	E96260		
8 Crop insurance proceeds and Federal crop disaster payments (see page F-3):				
a Amount received in 2005 . . . . .	8a	E96270	8b Taxable amount	8b E96280
c If election to defer to 2006 is attached, check here ▶ <input type="checkbox"/> . . . . .	8d	Amount deferred from 2004		8d
9 Custom hire (machine work) income . . . . .	9	E96290		
10 Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3) . . . . .	10	E96300 +/-		
11 Gross income. Add amounts in the right column for lines 3 through 10. If you use the accrual method, enter the amount from Part III, line 51 . . . . .	11	E96310 +/-		

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

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

35 Total expenses. Add lines 12 through 34f. Total of all unmarked expenses E96540 . . . . .	35	E96550		
36 Net farm profit or (loss). Subtract line 35 from line 11. Nondeductible Loss (+) / Suspended Carryover (-) . . . . .	36	E96640 +/-		
• If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1. E96660 +/- • If a loss, you must go to line 37. Estates, trusts, and partnerships, see page F-6.				
37 If you have a loss, you must check the box that describes your investment in this activity (see page F-6). . . . .			37a <input type="checkbox"/> All investment is at risk.	
• If you checked 37a, enter the loss on Form 1040, line 18, and also on Schedule SE, line 1. • If you checked 37b, you must attach Form 6198. Your loss may be limited. ARSKF1			37b <input type="checkbox"/> Some investment is not at risk.	

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

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

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

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





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

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

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



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)



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

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

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

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

**SCHEDULE H  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name of employer

**Household Employment Taxes**

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

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

▶ See separate instructions.

OMB No. 1545-1971

**2005**

Attachment  
Sequence No. **44**

Social security number

Employer identification number

**PRIMARY TAXPAYER**

**A** Did you pay **any one** household employee cash wages of \$1,400 or more in 2005? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-3 before you answer this question.)

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

**No.** Go to line B.

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

**Yes.** Skip line C and go to line 5.

**No.** Go to line C.

**C** Did you pay **total** cash wages of \$1,000 or more in **any calendar quarter** of 2004 or 2005 to **all** household employees? (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.)

**Part I Social Security, Medicare, and Income Taxes**

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

**9** Did you pay **total** cash wages of \$1,000 or more in **any calendar quarter** of 2004 or 2005 to household employees? (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.

**PRIMARY TAXPAYER**

**Part II Federal Unemployment (FUTA) Tax**

FUTA1

<b>10</b>	Did you pay unemployment contributions to only one state? (If you paid contributions to New York State, check "No.")	Yes	No
<b>11</b>	Did you pay all state unemployment contributions for 2005 by April 17, 2006? Fiscal year filers, see page H-4		
<b>12</b>	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?		

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

**Section A**

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

**Section B**

**18** Complete all columns below that apply (if you need more space, see page H-5):

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

<b>19</b>	Totals								T27680
<b>20</b>	Add columns (h) and (i) of line 19					T27690			
<b>21</b>	Total cash wages subject to FUTA tax (see the line 16 instructions on page H-4)							T27700	
<b>22</b>	Multiply line 21 by 6.2% (.062)							S27710	
<b>23</b>	Multiply line 21 by 5.4% (.054)					S27720			
<b>24</b>	Enter the smaller of line 20 or line 23. (New York State employers must use the worksheet in the separate instructions and check here) <input type="checkbox"/>							S27730	
<b>25</b>	<b>FUTA tax.</b> Subtract line 24 from line 22. Enter the result here and go to line 26							T27740	

**Part III Total Household Employment Taxes**

<b>26</b>	Enter the amount from line 8		T27670
<b>27</b>	Add line 17 (or line 25) and line 26		S27750

**28** Are you required to file Form 1040?  
 **Yes.** Stop. Enter the amount from line 27 above on Form 1040, line 62. Do not complete Part IV below.  
 **No.** You may have to complete Part IV. See page H-5 for details.

**Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page H-5.**

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

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

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

Employer's signature \_\_\_\_\_ Date \_\_\_\_\_

**SCHEDULE H  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name of employer:

**Household Employment Taxes**

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

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

▶ See separate instructions.

OMB No. 1545-1971

**2005**

Attachment  
Sequence No. **44**

Social security number

Employer identification number

**SECONDARY TAXPAYER**

**A** Did you pay **any one** household employee cash wages of \$1,400 or more in 2005? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-3 before you answer this question.)

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

**No.** Go to line B.

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

**Yes.** Skip line C and go to line 5.

**No.** Go to line C.

**C** Did you pay **total** cash wages of \$1,000 or more in **any calendar quarter** of 2004 or 2005 to **all** household employees? (**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.)

**Part I Social Security, Medicare, and Income Taxes**

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

**9** Did you pay **total** cash wages of \$1,000 or more in **any calendar quarter** of 2004 or 2005 to household employees? (**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.

SECOND TAXPAYER

**Part II Federal Unemployment (FUTA) Tax**

FUTA2

	Yes	No
10 Did you pay unemployment contributions to only one state? (If you paid contributions to New York State, check "No.")	10	
11 Did you pay all state unemployment contributions for 2005 by April 17, 2006? Fiscal year filers, see page H-4	11	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12	

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

**Section A**

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

**Section B**

18 Complete all columns below that apply (if you need more space, see page H-5):

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

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

**Part III Total Household Employment Taxes**

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

28 Are you required to file Form 1040?  
 **Yes.** Stop. Enter the amount from line 27 above on Form 1040, line 62. Do not complete Part IV below.  
 **No.** You may have to complete Part IV. See page H-5 for details.

**Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page H-5.**

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

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

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

Employer's signature \_\_\_\_\_ Date \_\_\_\_\_

**SCHEDULE H  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name of employer

**Household Employment Taxes**

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

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

▶ See separate instructions.

OMB No. 1545-1971

**2005**

Attachment  
Sequence No. **44**

Social security number

Employer identification number

**COMBINED TAXPAYER**

**A** Did you pay **any one** household employee cash wages of \$1,400 or more in 2005? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-3 before you answer this question.)

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

**No.** Go to line B.

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

**Yes.** Skip line C and go to line 5.

**No.** Go to line C.

**C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2004 or 2005 to **all** household employees? (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.)

**Part I Social Security, Medicare, and Income Taxes**

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

**9** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2004 or 2005 to household employees? (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.



**COMBINED TAXPAYER**

**Part II Federal Unemployment (FUTA) Tax**

FUTA

<b>10</b>	Did you pay unemployment contributions to only one state? (If you paid contributions to New York State, check "No.")	Yes	No
<b>11</b>	Did you pay all state unemployment contributions for 2005 by April 17, 2006? Fiscal year filers, see page H-4		
<b>12</b>	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?		

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

**Section A**

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

**Section B**

**18** Complete all columns below that apply (if you need more space, see page H-5):

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

<b>19</b>	Totals								T27682
<b>20</b>	Add columns (h) and (i) of line 19								T27702
<b>21</b>	Total cash wages subject to FUTA tax (see the line 16 instructions on page H-4)								S27712
<b>22</b>	Multiply line 21 by 6.2% (.062)								S27732
<b>23</b>	Multiply line 21 by 5.4% (.054)								S27722
<b>24</b>	Enter the <b>smaller</b> of line 20 or line 23. (New York State employers must use the worksheet in the separate instructions and check here) <input type="checkbox"/>								S27732
<b>25</b>	<b>FUTA tax.</b> Subtract line 24 from line 22. Enter the result here and go to line 26								T27742

**Part III Total Household Employment Taxes**

<b>26</b>	Enter the amount from line 8	T27672
<b>27</b>	Add line 17 (or line 25) and line 26	S27752

**28** Are you required to file Form 1040?  
 **Yes.** Stop. Enter the amount from line 27 above on Form 1040, line 62. Do not complete Part IV below.  
 **No.** You may have to complete Part IV. See page H-5 for details.

**Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page H-5.**

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

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

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

Employer's signature \_\_\_\_\_ Date \_\_\_\_\_

SCHEDULE J (Form 1040)

Income Averaging for Farmers and Fishermen

2005

Attachment Sequence No. 20

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040.

See Instructions for Schedule J (Form 1040).

Name(s) shown on Form 1040

Social security number (SSN)

- 1 Enter the taxable income from your 2005 Form 1040, line 43
2 Enter your elected farm income (see page J-1). Do not enter more than the amount on line 1
3 Subtract line 2 from line 1
4 Figure the tax on the amount on line 3 using the 2005 tax rates (see page J-1)

Table with 2 columns: Line number, Amount. Rows 1-4: 1, 2, 3, 4

- 5 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, line 15.
- 2002 but not 2003 nor 2004, enter the amount from your 2002 Schedule J, line 3.
Otherwise, enter the taxable income from your 2002 Form 1040, line 41; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-2.

Table with 2 columns: Line number, Amount. Rows 5-7: 5, 6, 7

- 6 Divide the amount on line 2 by 3.0
7 Combine lines 5 and 6. If zero or less, enter -0-
8 Figure the tax on the amount on line 7 using the 2002 tax rates (see page J-3)

Table with 2 columns: Line number, Amount. Rows 8-11: 8, 9, 10, 11

- 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 2003 Form 1040, line 40; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-4.

Table with 2 columns: Line number, Amount. Rows 12-15: 12, 13, 14, 15

- 10 Enter the amount from line 6
11 Combine lines 9 and 10. If less than zero, enter as a negative amount
12 Figure the tax on the amount on line 11 using the 2003 tax rates (see page J-5)

Table with 2 columns: Line number, Amount. Rows 16-19: 16, 17, 18, 19

- 13 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 2004 Form 1040, line 42; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-6
14 Enter the amount from line 6
15 Combine lines 13 and 14. If less than zero, enter as a negative amount

Table with 2 columns: Line number, Amount. Rows 20-23: 20, 21, 22, 23

- 16 Figure the tax on the amount on line 15 using the 2004 tax rates (see page J-7)
17 Add lines 4, 8, 12, and 16

Table with 2 columns: Line number, Amount. Rows 24-27: 24, 25, 26, 27

- 18 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.
Otherwise, enter the tax from your 2002 Form 1040, line 42\*; Form 1040A, line 28\*; or Form 1040EZ, line 10.

Table with 2 columns: Line number, Amount. Rows 28-31: 28, 29, 30, 31

- 19 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 Schedule J, line 4.
Otherwise, enter the tax from your 2003 Form 1040, line 41\*; Form 1040A, line 28\*; or Form 1040EZ, line 10.

Table with 2 columns: Line number, Amount. Rows 32-35: 32, 33, 34, 35

- 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

Table with 2 columns: Line number, Amount. Rows 36-39: 36, 37, 38, 39

\*Do not include tax from Form 8814 or 4972 or from recapture of an education credit. Also, do not include alternative minimum tax from Form 1040A.

- 21 Add lines 18 through 20
22 Tax. Subtract line 21 from line 17. Also include this amount on Form 1040, line 44.

Table with 2 columns: Line number, Amount. Rows 40-43: 40, 41, 42, 43

Caution. Your tax may be less if you figure it using the 2005 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or the Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.

Schedule R (Form 1040)

Credit for the Elderly or the Disabled

2005

Attachment Sequence No. 16

Department of the Treasury Internal Revenue Service (99)

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

Name(s) shown on Form 1040

Your social security number

You may be able to take 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 total disability, and you received taxable disability income.

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

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

Part I Check the Box for Your Filing Status and Age

FLGSTR

If your filing status is: And by the end of 2005: Check only one box:

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

3 Both spouses were 65 or older 3 [ ]

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

Married filing jointly

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

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

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

Married filing separately

8 You were 65 or older and you lived apart from your spouse for all of 2005 8 [ ]

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2005 9 [ ]

Did you check box 1, 3, 7, or 8?

Yes -> Skip Part II and complete Part III on back.

No -> Complete Parts II and III.

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

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

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2005, check this box [ ]

If you checked this box, you do not have to get another statement for 2005.

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

**Part III Figure Your Credit**

<b>10 If you checked (in Part I):</b>		<b>Enter:</b>		
Box 1, 2, 4, or 7		\$5,000	}	<b>10</b>
Box 3, 5, or 6		\$7,500		
Box 8 or 9		\$3,750		
<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>		<b>Yes</b> →	You must complete line 11.	
		<b>No</b> →	Enter the amount from line 10 on line 12 and go to line 13.	
<b>11 If you checked (in Part I):</b>				
<ul style="list-style-type: none"> <li>Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>Box 2, 4, or 9, enter your taxable disability income.</li> <li>Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul>			<b>11</b>	E28200
<b>TIP</b> For more details on what to include on line 11, see page R-3.				
<b>12</b> 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			<b>12</b>	E28300
<b>13</b> Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2005.				
<b>a</b> Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see page R-3).		<b>13a</b>	E28350	
<b>b</b> Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).		<b>13b</b>	E28375	
<b>c</b> 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		<b>13c</b>	E28400	
<b>14</b> Enter the amount from Form 1040, line 38		<b>14</b>		
<b>15</b> <b>If you checked (in Part I):</b> <b>Enter:</b>				
Box 1 or 2		\$7,500	}	<b>15</b>
Box 3, 4, 5, 6, or 7		\$10,000		
Box 8 or 9		\$5,000		
<b>16</b> Subtract line 15 from line 14. If zero or less, enter -0-		<b>16</b>	E28500	
<b>17</b> Enter one-half of line 16		<b>17</b>	E28600	
<b>18</b> Add lines 13c and 17		<b>18</b>	E28700	
<b>19</b> 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		<b>19</b>	E28800	
<b>20</b> Multiply line 19 by 15% (.15)		<b>20</b>		
<b>21</b> Enter the amount from Form 1040, line 46		<b>21</b>		
<b>22</b> Add the amounts from Form 1040, lines 47 and 48, and enter the total		<b>22</b>		
<b>23</b> Subtract line 22 from line 21		<b>23</b>		
<b>24</b> <b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 23 here and on Form 1040, line 49		<b>24</b>	E28900	

**SCHEDULE SE**  
**(Form 1040)**

SFCPRI  
S020

**Self-Employment Tax**

OMB No. 1545-0074

**2005**

Attachment  
Sequence No. 17

Department of the Treasury  
Internal Revenue Service (99)

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

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

Social security number of person  
with self-employment income ▶

**Who Must File Schedule SE**

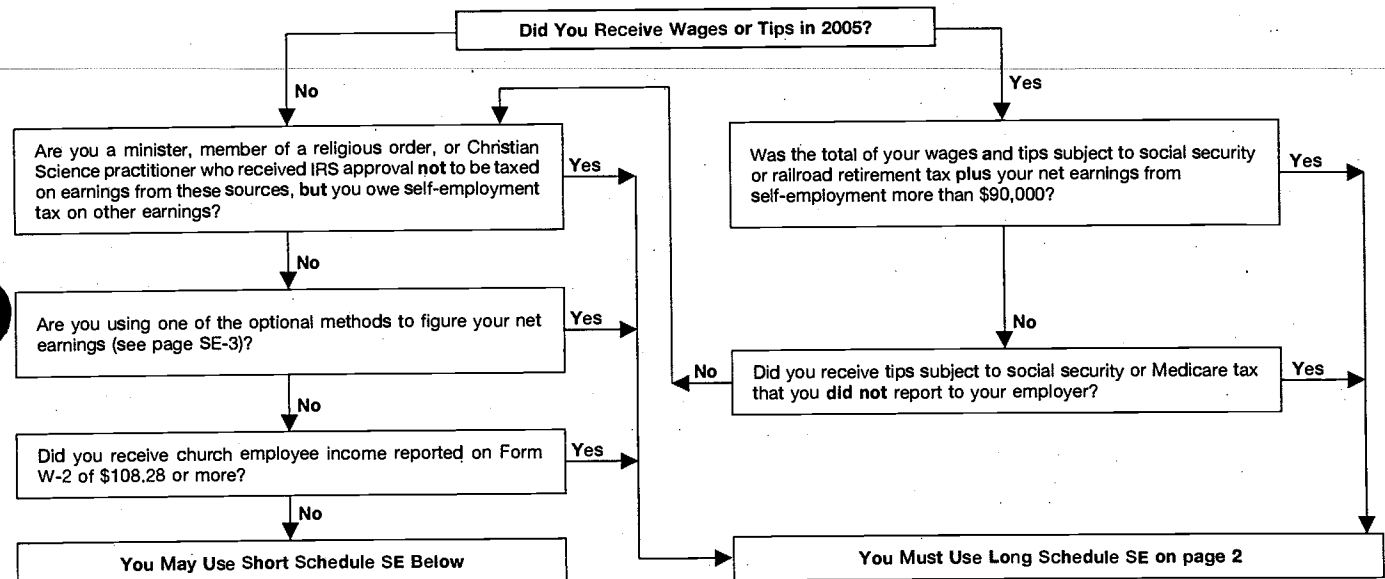
You must file Schedule SE if:

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

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

**Exception.** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 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 . . . . .
- 2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report . . . . .
- 3 Combine lines 1 and 2 . . . . .
- 4 **Net earnings from self-employment.** Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax . . . . .
- 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.
  - 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 50% (.5). Enter the result here and on Form 1040, line 27 . . . . .

1	E29020 +/-	
2	E29100 +/-	
3		
4	E29150	
5	E30700	
6		

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

Social security number of person with self-employment income ▶

**Section B—Long Schedule SE**

**Part I Self-Employment Tax**

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

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

<b>1</b> Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip this line if you use the farm optional method (see page SE-4)	<b>1</b>	E29020 +/-	
<b>2</b> 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. <b>Note.</b> Skip this line if you use the nonfarm optional method (see page SE-4)	<b>2</b>	E29100 +/-	
<b>3</b> Combine lines 1 and 2	<b>3</b>		
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	<b>4a</b>	E29150 +/-	
<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	<b>4b</b>		
<b>c</b> Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had church employee income, enter -0- and continue.	<b>4c</b>	E29200	
<b>5a</b> Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	<b>5a</b>	E30200	
<b>b</b> Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	<b>5b</b>		
<b>6</b> Net earnings from self-employment. Add lines 4c and 5b	<b>6</b>	E29300	
<b>7</b> 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	<b>7</b>	90,000	00
<b>8a</b> 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>8a</b>	E29340	
<b>b</b> Unreported tips subject to social security tax (from Form 4137, line 9)	<b>8b</b>	E29360	
<b>c</b> Add lines 8a and 8b	<b>8c</b>	E29400	
<b>9</b> Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	<b>9</b>		
<b>10</b> Multiply the smaller of line 6 or line 9 by 12.4% (.124)	<b>10</b>	E29550	
<b>11</b> Multiply line 6 by 2.9% (.029)	<b>11</b>	E30000	
<b>12</b> Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 58	<b>12</b>	E30700	
<b>13</b> Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27	<b>13</b>		

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

FRMCD1

<b>Farm Optional Method.</b> You may use this method only if (a) your gross farm income <sup>1</sup> was not more than \$2,400 or (b) your net farm profits <sup>2</sup> were less than \$1,733.	<b>14</b>	1,600	00
<b>14</b> Maximum income for optional methods	<b>14</b>		
<b>15</b> Enter the smaller of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) or \$1,600. Also include this amount on line 4b above	<b>15</b>	E31170	
<b>Nonfarm Optional Method.</b> You may use this method only if (a) your net nonfarm profits <sup>3</sup> were less than \$1,733 and also less than 72.189% of your gross nonfarm income <sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.	<b>16</b>		
<b>Caution.</b> You may use this method no more than five times.	<b>16</b>		
<b>16</b> Subtract line 15 from line 14	<b>16</b>		
<b>17</b> Enter the smaller of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above	<b>17</b>	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 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9.

<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 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9.

**SCHEDULE SE**  
**(Form 1040)**

SFCSEC  
S021

**Self-Employment Tax**

OMB No. 1545-0074

**2005**

Attachment  
Sequence No. 17

Department of the Treasury  
Internal Revenue Service (99)

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

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

Social security number of person  
with self-employment income ▶

**SECONDARY TAXPAYER**

**Who Must File Schedule SE**

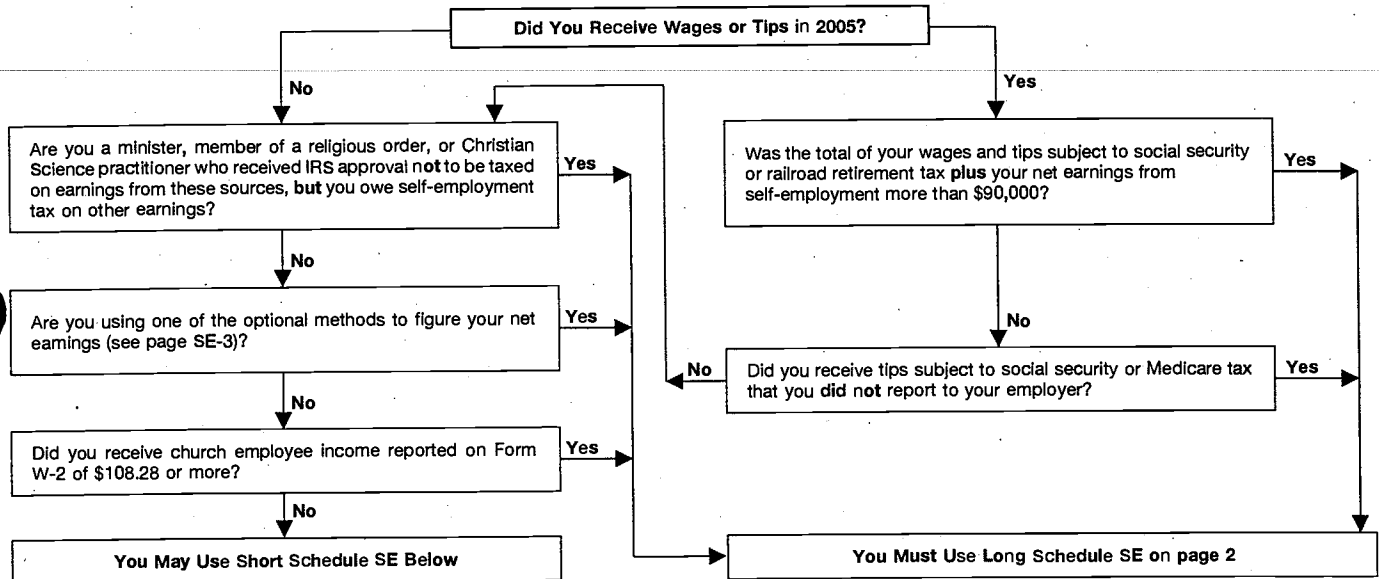
You must file Schedule SE if:

- 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 . . . . .
- 2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report . . . . .
- 3 Combine lines 1 and 2 . . . . .
- 4 **Net earnings from self-employment.** Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax . . . . . ▶
- 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.
  - 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 50% (.5). Enter the result here and on Form 1040, line 27 . . . . .

1	E29050 +/-	
2	E29120 +/-	
3		
4	E29170	
5	E30800	
6		

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

Social security number of person with self-employment income ▶

**Section B—Long Schedule SE**

**Part I Self-Employment Tax**

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

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

<b>1</b> Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip this line if you use the farm optional method (see page SE-4)	<b>1</b>	E29050 +/-	
<b>2</b> 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. <b>Note.</b> Skip this line if you use the nonfarm optional method (see page SE-4)	<b>2</b>	E29120 +/-	
<b>3</b> Combine lines 1 and 2	<b>3</b>		
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	<b>4a</b>	E29170 +/-	
<b>4b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	<b>4b</b>		
<b>4c</b> Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had church employee income, enter -0- and continue.	<b>4c</b>	E29250	
<b>5a</b> Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	<b>5a</b>	E30300	
<b>5b</b> Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	<b>5b</b>		
<b>6</b> Net earnings from self-employment. Add lines 4c and 5b	<b>6</b>	E29325	
<b>7</b> 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	<b>7</b>	90,000	00
<b>8a</b> 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>8a</b>	E29345	
<b>8b</b> Unreported tips subject to social security tax (from Form 4137, line 9)	<b>8b</b>	E29365	
<b>8c</b> Add lines 8a and 8b	<b>8c</b>	E29450	
<b>9</b> Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	<b>9</b>		
<b>10</b> Multiply the smaller of line 6 or line 9 by 12.4% (.124)	<b>10</b>	E29600	
<b>11</b> Multiply line 6 by 2.9% (.029)	<b>11</b>	E30050	
<b>12</b> Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 58	<b>12</b>	E30800	
<b>13</b> Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27	<b>13</b>		

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

FRMCD2

<b>Farm Optional Method.</b> You may use this method only if (a) your gross farm income <sup>1</sup> was not more than \$2,400 or (b) your net farm profits <sup>2</sup> were less than \$1,733.			
<b>14</b> Maximum income for optional methods	<b>14</b>	1,600	00
<b>15</b> Enter the smaller of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) or \$1,600. Also include this amount on line 4b above	<b>15</b>	E31200	
<b>Nonfarm Optional Method.</b> You may use this method only if (a) your net nonfarm profits <sup>3</sup> were less than \$1,733 and also less than 72.189% of your gross nonfarm income <sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.			
<b>Caution.</b> You may use this method no more than five times.			
<b>16</b> Subtract line 15 from line 14	<b>16</b>		
<b>17</b> Enter the smaller of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above	<b>17</b>	E31300	

<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 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9.

<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 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9.



**SCHEDULE SE**  
**(Form 1040)**

SCHSE  
S020, S021

**Self-Employment Tax**

OMB No. 1545-0074

**2005**

Attachment  
Sequence No. 17

Department of the Treasury  
Internal Revenue Service (99)

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

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

Social security number of person  
with self-employment income ▶

COMBINED FORMS

**Who Must File Schedule SE**

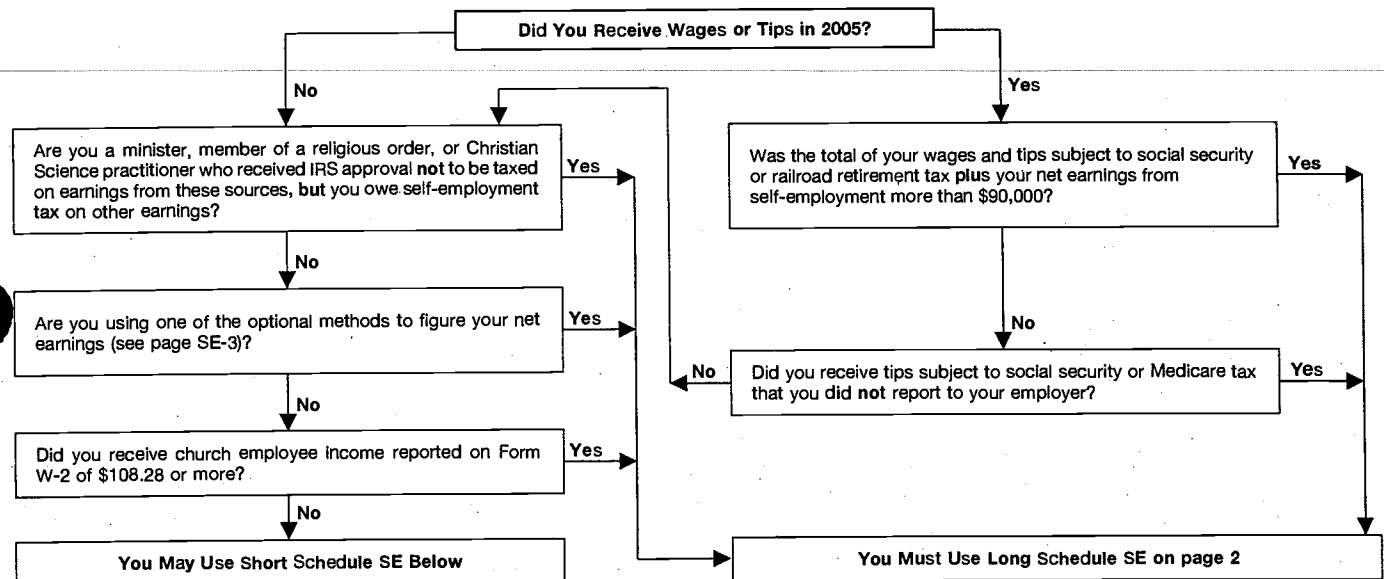
You must file Schedule SE if:

- 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 . . . . .
- 2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report . . . . .
- 3 Combine lines 1 and 2 . . . . .
- 4 **Net earnings from self-employment.** Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax . E29190 . . E29275 . ▶
- 5 **Self-employment tax.** If the amount on line 4 is:
  - \$90,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58.
  - 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 50% (.5). Enter the result here and on Form 1040, line 27 . . . . .

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

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

Social security number of person with self-employment income

**Section B—Long Schedule SE**

**Part I Self-Employment Tax**

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

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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip this line if you use the farm optional method (see page SE-4)	1	E29000 +/-	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see page SE-4)	2	E29070 +/-	
3	Combine lines 1 and 2	3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	E29130 +/-	
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
4c	Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had church employee income, enter -0- and continue.	4c	E29190	
5a	Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	5a	E30100	
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6	Net earnings from self-employment. Add lines 4c and 5b	6	E29275	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2005	7	90,000	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$90,000 or more, skip lines 8b through 10, and go to line 11	8a	E29335	
8b	Unreported tips subject to social security tax (from Form 4137, line 9)	8b	E29355	
8c	Add lines 8a and 8b	8c	E29375	
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9		
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	E29500	
11	Multiply line 6 by 2.9% (.029)	11	E29975	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 58	12	E30600	
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27	13		

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

<b>Farm Optional Method.</b> You may use this method only if (a) your gross farm income <sup>1</sup> was not more than \$2,400 or (b) your net farm profits <sup>2</sup> were less than \$1,733.				
14	Maximum income for optional methods	14	1,600	00
15	Enter the smaller of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) or \$1,600. Also include this amount on line 4b above	15	E31150	
<b>Nonfarm Optional Method.</b> You may use this method only if (a) your net nonfarm profits <sup>3</sup> were less than \$1,733 and also less than 72.189% of your gross nonfarm income <sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.				
<b>Caution.</b> You may use this method no more than five times.		16		
16	Subtract line 15 from line 14	16		
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above	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 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9.

<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 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9.

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

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

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

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

k Resident of (name of country) ▶ \_\_\_\_\_

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

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

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

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

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

**8** Add lines A through C, column (x). Enter the total here and on line 9, page 2 ▶ **8** **T31400**

**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . . . .	9	T31400	
10	Carryback or carryover (attach detailed computation) . . . . .	10		
11	Add lines 9 and 10. . . . .	11		
12	Reduction in foreign taxes (see page 15 of the instructions). . . . .	12	T31600	
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit . . . . .	13		T31500
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 15 of the instructions) . . . . .	14	T31620 +/-	
15	Adjustments to line 14 (see page 16 of the instructions) . . . . .	15	T31625 +/-	
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.) . . . . .	16	T31630 +/-	
17	<b>Individuals:</b> Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 2). <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption . . . . . <i>Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 17 of the instructions.</i>	17		
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1" . . . . .	18		
19	<b>Individuals:</b> Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 . . . . . <i>Caution: If you are completing line 19 for separate category g (lump-sum distributions), see page 18 of the instructions.</i>	19		
20	Multiply line 19 by line 18 (maximum amount of credit) . . . . .	20		T31635
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 18 of the instructions) . . . . . ▶	21		T31640

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

22	Credit for taxes on passive income . . . . .	22		
23	Credit for taxes on high withholding tax interest . . . . .	23		
24	Credit for taxes on financial services income . . . . .	24		
25	Credit for taxes on shipping income . . . . .	25		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC . . . . .	26		
27	Credit for taxes on lump-sum distributions . . . . .	27		
28	Credit for taxes on certain income re-sourced by treaty . . . . .	28		
29	Credit for taxes on general limitation income . . . . .	29		
30	Add lines 22 through 29 . . . . .	30		
31	Enter the smaller of line 19 or line 30 . . . . .	31		
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 15 . . . . .	32		T31645
33	Subtract line 32 from line 31. This is your foreign tax credit. Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a . . . . . ▶	33		T31650

**Employee Business Expenses**

▶ See separate instructions.

▶ Attach to Form 1040.

Department of the Treasury  
Internal Revenue Service (99)

Your name

COMBINED

Occupation in which you incurred expenses

Social security number

**Part I Employee Business Expenses and Reimbursements**

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

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

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

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

8	Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 <b>Note:</b> If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.	E31967	E31987
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.)		E32027
10	Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 20.</b> (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶		E32047

**Part II Vehicle Expenses**

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service . . . . .	/ /	/ /
12	Total miles the vehicle was driven during 2005 . . . . .	miles	miles
13	Business miles included on line 12 . . . . .	miles	miles
14	Percent of business use. Divide line 13 by line 12 . . . . .	%	%
15	Average daily roundtrip commuting distance . . . . .	miles	miles
16	Commuting miles included on line 12 . . . . .	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	miles	miles
18	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
21	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

22a	Multiply business miles driven before September 1, 2005 by 40.5¢ (.405) . . . . .	E31707	
b	Multiply business miles driven after August 31, 2005 by 48.5¢ (.485) . . . . .	E31717	
c	Add lines 22a and 22b. Enter the result here and on line 1 . . . . .		E31737

Section C—Actual Expenses		(a) Vehicle 1		(b) Vehicle 2	
23	Gasoline, oil, repairs, vehicle insurance, etc. . . . .				
24a	Vehicle rentals . . . . .				
b	Inclusion amount (see instructions) . . . . .				
c	Subtract line 24b from line 24a . . . . .				
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . .				
26	Add lines 23, 24c, and 25 . . . . .				
27	Multiply line 26 by the percentage on line 14 . . . . .				
28	Depreciation (see instructions) . . . . .				
29	Add lines 27 and 28. Enter total here and on line 1 . . . . .		E31797		

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

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

# Unreimbursed Employee Business Expenses

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040.

Your name <b>COMBINED</b>	Occupation in which you incurred expenses	Social security number : : :
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**You May Use This Form Only if All of the Following Apply.**

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements 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>1a</b>	E31707	
b Multiply business miles driven after August 31, 2005, by 48.5¢ (.485)	<b>1b</b>	E31717	
c Add lines 1a and 1b	<b>1c</b>	E31727	
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work	<b>2</b>	E31747	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment	<b>3</b>	E31767	
4 Business expenses not included on lines 1c through 3. <b>Do not</b> include meals and entertainment	<b>4</b>	E31787	
5 Meals and entertainment expenses: \$ <u>E31807</u> × 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	<b>5</b>	E32027	
6 <b>Total expenses.</b> Add lines 1c through 5. Enter here and on <b>Schedule A (Form 1040), line 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.)	<b>6</b>	E32047	

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

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ ..... / ..... / .....
- 8 Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:  
a Business ..... b Commuting (see instructions) ..... c Other .....
- 9 Do you (or your spouse) have another vehicle available for personal use?  Yes  No
- 10 Was your vehicle available for personal use during off-duty hours?  Yes  No
- 11a Do you have evidence to support your deduction?  Yes  No
- b If "Yes," is the evidence written?  Yes  No

**Unreimbursed Employee Business Expenses**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040.

Your name: <b>FIRST</b>	Occupation in which you incurred expenses	Social security number : : :
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**You May Use This Form Only if All of the Following Apply.**

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements 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>1a</b>	E31700	
b Multiply business miles driven after August 31, 2005, by 48.5¢ (.485)	<b>1b</b>	E31710	
c Add lines 1a and 1b	<b>1c</b>	E31720	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	<b>2</b>	E31740	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	<b>3</b>	E31760	
4 Business expenses not included on lines 1c through 3. Do not include meals and entertainment	<b>4</b>	E31780	
5 Meals and entertainment expenses: \$ <u>E31800</u> × 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	<b>5</b>	E32020	
6 <b>Total expenses.</b> Add lines 1c through 5. Enter here and on <b>Schedule A (Form 1040), line 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.)	<b>6</b>	E32040	

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

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ ..... / ..... / .....
- 8 Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:
- a Business ..... b Commuting (see instructions) ..... c Other .....
- 9 Do you (or your spouse) have another vehicle available for personal use?  Yes  No
- 10 Was your vehicle available for personal use during off-duty hours?  Yes  No
- 11a Do you have evidence to support your deduction?  Yes  No
- b If "Yes," is the evidence written?  Yes  No



# Unreimbursed Employee Business Expenses

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

Your name <b>SECOND</b>	Occupation in which you incurred expenses	Social security number : : :
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**You May Use This Form Only if All of the Following Apply.**

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
  - You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements 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)	1a	E31705	
b Multiply business miles driven after August 31, 2005, by 48.5¢ (.485)	1b	E31715	
c 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. <b>Do not</b> include meals and entertainment	3	E31765	
4 Business expenses not included on lines 1c through 3. <b>Do not</b> include meals and entertainment	4	E31785	
5 Meals and entertainment expenses: \$ <u>E31805</u> × 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	5	E32025	
6 <b>Total expenses.</b> Add lines 1c through 5. Enter here and on <b>Schedule A (Form 1040), line 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	

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

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ ..... / ..... / .....
- 8 Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:
- a Business ..... b Commuting (see instructions) ..... c Other .....
- 9 Do you (or your spouse) have another vehicle available for personal use? . . . . .  Yes  No
- 10 Was your vehicle available for personal use during off-duty hours? . . . . .  Yes  No
- 11a Do you have evidence to support your deduction? . . . . .  Yes  No
- b If "Yes," is the evidence written? . . . . .  Yes  No

**Employee Business Expenses**

▶ See separate instructions.

▶ Attach to Form 1040.

Department of the Treasury  
Internal Revenue Service (99)

Your name

FIRST

Occupation in which you incurred expenses

Social security number

**Part I Employee Business Expenses and Reimbursements**

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment		Column B Meals and Entertainment	
1 Vehicle expense from line 22c or line 29. (Rural mail carriers: See instructions.)	1	E31720		
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	E31740		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	E31760		
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment.	4	E31780		
5 Meals and entertainment expenses (see instructions)	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 not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	E31840		E31860
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**Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)**

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 <i>Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.</i>	8	E31960		E31980
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			E32020
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20. (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10			E32040

Part II Vehicle Expenses

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

Table with 3 columns: Line number, Description, (a) Vehicle 1, (b) Vehicle 2. Rows 11-21 include fields for date, miles, business miles, percent of business use, commuting distance, and personal use questions.

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

Table with 4 columns: Line number, Description, 22a, 22b, 22c. Rows 22a-c include fields for business miles driven before and after September 1, 2005.

Section C—Actual Expenses

Table with 3 columns: Line number, Description, (a) Vehicle 1, (b) Vehicle 2. Rows 23-29 include fields for gasoline, repairs, insurance, rentals, employer-provided vehicle value, depreciation, and total actual expenses.

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

Table with 3 columns: Line number, Description, (a) Vehicle 1, (b) Vehicle 2. Rows 30-38 include fields for cost, section 179 deduction, depreciation method, and final depreciation amount.

**Employee Business Expenses**

▶ See separate instructions.

▶ Attach to Form 1040.

Department of the Treasury  
Internal Revenue Service (99)

Your name

SECOND

Occupation in which you incurred expenses

Social security number

**Part I Employee Business Expenses and Reimbursements**

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment		Column B Meals and Entertainment	
1 Vehicle expense from line 22c or line 29. (Rural mail carriers: See instructions.)	1	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. <b>Do not</b> include meals and entertainment	3	E31765		
4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment.	4	E31785		
5 Meals and entertainment expenses (see instructions)	5		E31805	
6 <b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	E31825		

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

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

7 Enter reimbursements received from your employer that were <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	E31845		E31865
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**Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)**

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

**Part II Vehicle Expenses**

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service . . . . .	11 / /	/ /
12	Total miles the vehicle was driven during 2005 . . . . .	12 miles	miles
13	Business miles included on line 12 . . . . .	13 miles	miles
14	Percent of business use. Divide line 13 by line 12 . . . . .	14 %	%
15	Average daily roundtrip commuting distance . . . . .	15 miles	miles
16	Commuting miles included on line 12 . . . . .	16 miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	17 miles	miles
18	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
21	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

22a	Multiply business miles driven before September 1, 2005 by 40.5¢ (.405) . . . . .	E31705	
b	Multiply business miles driven after August 31, 2005 by 48.5¢ (.485) . . . . .	E31715	
c	Add lines 22a and 22b. Enter the result here and on line 1 . . . . .		22c E31735

**Section C—Actual Expenses**

Section C—Actual Expenses		(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc. . . . .	23	
24a	Vehicle rentals . . . . .	24a	
b	Inclusion amount (see instructions) . . . . .	24b	
c	Subtract line 24b from line 24a . . . . .	24c	
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . .	25	
26	Add lines 23, 24c, and 25 . . . . .	26	
27	Multiply line 26 by the percentage on line 14 . . . . .	27	
28	Depreciation (see instructions) . . . . .	28	
29	Add lines 27 and 28. Enter total here and on line 1 . . . . .	29 E31795	

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

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

F2439

VOID

CORRECTED

(99)

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145  <b>2005</b>  Form <b>2439</b>	<b>Notice to Shareholder of Undistributed Long-Term Capital Gains</b> For calendar year 2005, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning ....., 2005, and ending ....., 20 .....	
Identification number of RIC or REIT	1a Total undistributed long-term capital gains <b>E32670</b>		<b>Copy A</b> Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	1b Unrecaptured section 1250 gain <b>E32690</b>		
Shareholder's name, address, and ZIP code	1c Section 1202 gain <b>E32695</b>	1d Collectibles (28%) gain <b>E32680</b>	<b>For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.</b>
	2 Tax paid by the RIC or REIT on the box 1a gains		

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

# Child and Dependent Care Expenses

▶ Attach to Form 1040.  
 ▶ See separate instructions.

Name(s) shown on Form 1040 \_\_\_\_\_ Your social security number \_\_\_\_\_

**Before you begin:** You need to understand the following terms. See **Definitions** on page 1 of the instructions.  
 • **Dependent Care Benefits** • **Qualifying Person(s)** • **Qualified Expenses**

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

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

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

**Caution.** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62.

**Part II** **Credit for Child and Dependent Care Expenses**

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a)
First	Last		
Number of qualified persons - F2441 Child-Care-Cr-Depd-Dob1		S056	E32750
Child-Care-Cr-Depd-Dob2		S057	E32775

<b>3</b> Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 32		E32800																																																												
<b>4</b> Enter your <b>earned income</b> . See instructions		E32880																																																												
<b>5</b> If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4		E32890																																																												
<b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5		E33000																																																												
<b>7</b> Enter the amount from Form 1040, line 38	7																																																													
<b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7																																																														
<table border="0"> <tr> <th colspan="3">If line 7 is:</th> <th colspan="3">If line 7 is:</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> </table>	If line 7 is:			If line 7 is:			Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	\$0—15,000		.35	\$29,000—31,000		.27	15,000—17,000		.34	31,000—33,000		.26	17,000—19,000		.33	33,000—35,000		.25	19,000—21,000		.32	35,000—37,000		.24	21,000—23,000		.31	37,000—39,000		.23	23,000—25,000		.30	39,000—41,000		.22	25,000—27,000		.29	41,000—43,000		.21	27,000—29,000		.28	43,000—No limit		.20		
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27,000—29,000		.28	43,000—No limit		.20																																																									
<b>9</b> Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions		E33200 Current Yr E33300 Prior Yr																																																												
<b>10</b> Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47																																																														
<b>11</b> <b>Credit for child and dependent care expenses.</b> Enter the smaller of line 9 or line 10 here and on Form 1040, line 48		E33400 EINERR																																																												

**Part III Dependent Care Benefits**

12	Enter the total amount of <b>dependent care benefits</b> 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
13	Enter the amount forfeited or carried forward to 2006, if any (see the instructions) . . . . .	13	E33450
14	Subtract line 13 from line 12 . . . . .	14	
15	Enter the total amount of <b>qualified expenses</b> incurred in 2005 for the care of the <b>qualifying person(s)</b> . . . . .	15	E33460
16	Enter the <b>smaller</b> of line 14 or 15 . . . . .	16	
17	Enter your <b>earned income</b> . See instructions . . . . .	17	E32880
18	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <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 instructions for the amount to enter.</li> <li>• All others, enter the amount from line 17.</li> </ul>	18	E32890
19	Enter the <b>smallest</b> of line 16, 17, or 18 . . . . .	19	
20	Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0- . . . . .	20	E33465
21	Subtract line 20 from line 14 . . . . .	21	
22	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18) . . . . .	22	
23	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions) . . . . .	23	E33470
24	Enter the <b>smaller</b> of line 19 or 22 . . . . .	24	
25	Enter the amount from line 23 . . . . .	25	
26	<b>Excluded benefits.</b> Subtract line 25 from line 24. If zero or less, enter -0- . . . . .	26	E33475
27	<b>Taxable benefits.</b> Subtract line 26 from line 21. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB" . . . . .	27	E33480

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

28	Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	28	
29	Add lines 23 and 26 . . . . .	29	E32840
30	Subtract line 29 from line 28. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> 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 <b>smaller</b> of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4-11 . . . . .	32	E32800



**Foreign Earned Income**

**2005**

Attachment Sequence No. **34**

Department of the Treasury Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to Form 1040.

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

Name shown on Form 1040

Your social security number

**Part I General Information**

PRIMARY TAXPAYER

1 Your foreign address (including country)

PODP

2 Your occupation

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

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

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

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

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

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

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

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

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

**Part IV All Taxpayers**

**Note:** Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 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	Total wages, salaries, bonuses, commissions, etc. . . . .	19	T34100
20	Allowable share of income for personal services performed (see instructions):	20a	
	a In a business (including farming) or profession . . . . .	20b	
	b In a partnership. List partnership's name and address and type of income. <input type="text"/>		
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):	21a	
	a Home (lodging). . . . .	21b	
	b Meals . . . . .	21c	
	c Car . . . . .	21d	
	d Other property or facilities. List type and amount. <input type="text"/>		
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
	a Cost of living and overseas differential . . . . .	22a	
	b Family . . . . .	22b	
	c Education . . . . .	22c	
	d Home leave . . . . .	22d	
	e Quarters . . . . .	22e	
	f For any other purpose. List type and amount. <input type="text"/>	22f	
	g Add lines 22a through 22f . . . . .	22g	T34400 (+/-)
23	Other foreign earned income. List type and amount. <input type="text"/>	23	
24	Add lines 19 through 21d, line 22g, and line 23 . . . . .	24	
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions) . . . . .	25	T34700
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2005 foreign earned income. <input type="text"/>	26	

**Part V All Taxpayers**

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

**Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction**

<b>28</b> Qualified housing expenses for the tax year (see instructions)	<b>28</b>	
<b>29</b> Number of days in your qualifying period that fall within your 2005 tax year (see instructions)	<b>29</b> days	
<b>30</b> Multiply \$32.59 by the number of days on line 29. If 365 is entered on line 29, enter \$11,894.00 here	<b>30</b>	
<b>31</b> Subtract line 30 from line 28. If the result is zero or less, do not complete the rest of this part or any of Part IX	<b>31</b>	T35030
<b>32</b> Enter employer-provided amounts (see instructions)	<b>32</b>	
<b>33</b> Divide line 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	<b>33</b>	x .
<b>34</b> <b>Housing exclusion.</b> Multiply line 31 by line 33. Enter the result but do not enter more than the amount on line 32. Also, complete Part VIII	<b>34</b>	T35000

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

**Part VII Taxpayers Claiming the Foreign Earned Income Exclusion**

<b>35</b> Maximum foreign earned income exclusion	<b>35</b>	\$80,000 00
<b>36</b> • If you completed Part VI, enter the number from line 29. • All others, enter the number of days in your qualifying period that fall within your 2005 tax year (see the instructions for line 29).	<b>36</b> days	
<b>37</b> • If line 36 and the number of days in your 2005 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 36 by the number of days in your 2005 tax year and enter the result as a decimal (rounded to at least three places).	<b>37</b>	x .
<b>38</b> Multiply line 35 by line 37	<b>38</b>	
<b>39</b> Subtract line 34 from line 27	<b>39</b>	
<b>40</b> <b>Foreign earned income exclusion.</b> Enter the smaller of line 38 or line 39. Also, complete Part VIII	<b>40</b>	T35300

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

<b>41</b> Add lines 34 and 40	<b>41</b>	
<b>42</b> Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation	<b>42</b>	T35900
<b>43</b> Subtract line 42 from line 41. Enter the result here and in parentheses on Form 1040, line 21. Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22.	<b>43</b>	T35910

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

<b>44</b> Subtract line 34 from line 31	<b>44</b>	
<b>45</b> Subtract line 41 from line 27	<b>45</b>	
<b>46</b> Enter the smaller of line 44 or line 45	<b>46</b>	
<i>Note: If line 45 is more than line 46 and you could not deduct all of your 2004 housing deduction because of the 2004 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.</i>		
<b>47</b> Housing deduction carryover from 2004 (from worksheet on page 4 of the instructions)	<b>47</b>	
<b>48</b> <b>Housing deduction.</b> Add lines 46 and 47. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line	<b>48</b>	T35600

Foreign Earned Income

Department of the Treasury Internal Revenue Service (99)

See separate instructions. Attach to Form 1040.

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

Name shown on Form 1040

Your social security number

Part I General Information

SECONDARY TAXPAYER

1 Your foreign address (including country)

PODS

2 Your occupation

3 Employer's name

4a Employer's U.S. address

b Employer's foreign address

5 Employer is (check any that apply): a A foreign entity b A U.S. company c Self d A foreign affiliate of a U.S. company e Other (specify)

6a If, after 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form.

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

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

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

7 Of what country are you a citizen/national?

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

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

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

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

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

10 Date bona fide residence began, and ended

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

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

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

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

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

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

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

Table with 8 columns: (a) Date arrived in U.S., (b) Date left U.S., (c) Number of days in U.S. on business, (d) Income earned in U.S. on business (attach computation), (a) Date arrived in U.S., (b) Date left U.S., (c) Number of days in U.S. on business, (d) Income earned in U.S. on business (attach computation)

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

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

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

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

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

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

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

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

**Part IV All Taxpayers**

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

**Part V All Taxpayers**

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

**Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction**

28	Qualified housing expenses for the tax year (see instructions)	28		
29	Number of days in your qualifying period that fall within your 2005 tax year (see instructions)	29		days
30	Multiply \$32.59 by the number of days on line 29. If 365 is entered on line 29, enter \$11,894.00 here	30		
31	Subtract line 30 from line 28. If the result is zero or less, do not complete the rest of this part or any of Part IX	31	T35035	
32	Enter employer-provided amounts (see instructions)	32		
33	Divide line 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	33		X
34	<b>Housing exclusion.</b> Multiply line 31 by line 33. Enter the result but do not enter more than the amount on line 32. Also, complete Part VIII	34	T35001	

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

**Part VII Taxpayers Claiming the Foreign Earned Income Exclusion**

35	Maximum foreign earned income exclusion	35	\$80,000	00
36	<ul style="list-style-type: none"> <li>If you completed Part VI, enter the number from line 29.</li> <li>All others, enter the number of days in your qualifying period that fall within your 2005 tax year (see the instructions for line 29).</li> </ul>	36		days
37	<ul style="list-style-type: none"> <li>If line 36 and the number of days in your 2005 tax year (usually 365) are the same, enter "1.000."</li> <li>Otherwise, divide line 36 by the number of days in your 2005 tax year and enter the result as a decimal (rounded to at least three places).</li> </ul>	37		X
38	Multiply line 35 by line 37	38		
39	Subtract line 38 from line 27	39		
40	<b>Foreign earned income exclusion.</b> Enter the smaller of line 38 or line 39. Also, complete Part VIII	40	T35400	

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

41	Add lines 34 and 40	41		
42	Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation	42	T35901	
43	Subtract line 42 from line 41. Enter the result here and in parentheses on Form 1040, line 21. Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22	43	T35915	

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

44	Subtract line 34 from line 31	44		
45	Subtract line 41 from line 27	45		
46	Enter the smaller of line 44 or line 45	46		
	<b>Note:</b> If line 45 is more than line 46 and you could not deduct all of your 2004 housing deduction because of the 2004 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.			
47	Housing deduction carryover from 2004 (from worksheet on page 4 of the instructions)	47		
48	<b>Housing deduction.</b> Add lines 46 and 47. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line	48	T35700	

Form **2555**

# Foreign Earned Income

**2005**

Attachment Sequence No. **34**

Department of the Treasury Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to Form 1040.

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

Name shown on Form 1040

Your social security number

### Part I General Information

### COMBINED FORM TOTALS

1 Your foreign address (including country)

2 Your occupation

3 Employer's name ▶

4a Employer's U.S. address ▶

b Employer's foreign address ▶

5 Employer is (check any that apply):  
a  A foreign entity  
b  A U.S. company  
c  Self  
d  A foreign affiliate of a U.S. company  
e  Other (specify) ▶

6a If, after 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶

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

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

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

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

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

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

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

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

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

10 Date bona fide residence began ▶, and ended ▶

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part IV All Taxpayers**

**Note:** Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 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	Total wages, salaries, bonuses, commissions, etc. ....	19	T34000
20	Allowable share of income for personal services performed (see instructions):	20a	
	a In a business (including farming) or profession .....	20b	
	b In a partnership. List partnership's name and address and type of income. ▶ .....		
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
	a Home (lodging) .....	21a	
	b Meals .....	21b	
	c Car .....	21c	
	d Other property or facilities. List type and amount. ▶ .....	21d	
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
	a Cost of living and overseas differential .....	22a	
	b Family .....	22b	
	c Education .....	22c	
	d Home leave .....	22d	
	e Quarters .....	22e	
	f For any other purpose. List type and amount. ▶ .....	22f	
	g 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	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	T34600
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2005 foreign earned income. ▶	26	



**Part V All Taxpayers**

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

**Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction**

<b>28</b> Qualified housing expenses for the tax year (see instructions)	<b>28</b>		
<b>29</b> Number of days in your qualifying period that fall within your 2005 tax year (see instructions)	<b>29</b>	days	
<b>30</b> Multiply \$32.59 by the number of days on line 29. If 365 is entered on line 29, enter \$11,894.00 here	<b>30</b>		
<b>31</b> Subtract line 30 from line 28. If the result is zero or less, do not complete the rest of this part or any of Part IX	<b>31</b>		T35025
<b>32</b> Enter employer-provided amounts (see instructions)	<b>32</b>		
<b>33</b> Divide line 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	<b>33</b>		x
<b>34</b> <b>Housing exclusion.</b> Multiply line 31 by line 33. Enter the result but do not enter more than the amount on line 32. Also, complete Part VIII	<b>34</b>		T34900

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

**Part VII Taxpayers Claiming the Foreign Earned Income Exclusion**

<b>35</b> Maximum foreign earned income exclusion	<b>35</b>	\$80,000	00
<b>36</b> • If you completed Part VI, enter the number from line 29. • All others, enter the number of days in your qualifying period that fall within your 2005 tax year (see the instructions for line 29).	<b>36</b>	days	
<b>37</b> • If line 36 and the number of days in your 2005 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 36 by the number of days in your 2005 tax year and enter the result as a decimal (rounded to at least three places).	<b>37</b>		x
<b>38</b> Multiply line 35 by line 37	<b>38</b>		
<b>39</b> Subtract line 38 from line 35	<b>39</b>		
<b>40</b> <b>Foreign earned income exclusion.</b> Enter the smaller of line 38 or line 39. Also, complete Part VIII	<b>40</b>		T35200

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

<b>41</b> Add lines 34 and 40	<b>41</b>		
<b>42</b> Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation	<b>42</b>		T35800
<b>43</b> Subtract line 42 from line 41. Enter the result here and in parentheses on Form 1040, line 21. Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22	<b>43</b>		T35905

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

<b>44</b> Subtract line 34 from line 31	<b>44</b>		
<b>45</b> Subtract line 41 from line 27	<b>45</b>		
<b>46</b> Enter the smaller of line 44 or line 45	<b>46</b>		
<b>Note:</b> If line 45 is more than line 46 and you could not deduct all of your 2004 housing deduction because of the 2004 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.			
<b>47</b> Housing deduction carryover from 2004 (from worksheet on page 4 of the instructions)	<b>47</b>		
<b>48</b> <b>Housing deduction.</b> Add lines 46 and 47. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line	<b>48</b>		T35500

# Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

COMBINED TAXPAYER

Your social security number

### You May Use This Form If You:

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

### And You:

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

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

### 1 Bona Fide Residence Test

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

### 2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during—  
 { 2005 or  
 any other period of 12 months in a row starting or ending in 2005? }  Yes  No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
  - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ▶ \_\_\_\_\_ through ▶ \_\_\_\_\_.

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

## Part II General Information

4 Your foreign address (including country)		5 Your occupation
--	--	-------------------

6 Employer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's foreign address
-------------------	--	------------------------------

- 9 Employer is (check any that apply):
- a A U.S. business
- b A foreign business
- c Other (specify) ▶ \_\_\_\_\_
- 10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ \_\_\_\_\_
- b If you did not file Form 2555 or 2555-EZ after 1981, check here  and go to line 11a now.
- c Have you ever revoked the foreign earned income exclusion?  Yes  No
- d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ \_\_\_\_\_
- 11a List your tax home(s) during 2005 and date(s) established. ▶ \_\_\_\_\_

b Of what country are you a citizen/national? ▶ \_\_\_\_\_

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

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? <input type="checkbox"/> Yes. Enter "1.000." <input type="checkbox"/> No. Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places).	15	×
16	Multiply line 13 by line 15 . . . . .	16	
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2005 (see instructions). Be sure to include this amount on Form 1040, line 7 . . . . .	17	
18	<b>Foreign earned income exclusion.</b> 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	T35200

# Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

Your social security number

**PRIMARY TAXPAYER**

### You May Use This Form If You:

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

### And You:

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

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

### 1 Bona Fide Residence Test

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

### 2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during—  
 { 2005 or  
 any other period of 12 months in a row starting or ending in 2005? }  Yes  No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
  - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ▶ \_\_\_\_\_ through ▶ \_\_\_\_\_

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

## Part II General Information

4 Your foreign address (including country)  <p style="text-align: center;">PODP</p>		5 Your occupation
6 Employer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's foreign address
9 Employer is (check any that apply):		
a A U.S. business <input type="checkbox"/>		
b A foreign business <input type="checkbox"/>		
c Other (specify) ▶ _____ <input type="checkbox"/>		
10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____		
b If you did not file Form 2555 or 2555-EZ after 1981, check here <input type="checkbox"/> and go to line 11a now.		
c Have you ever revoked the foreign earned income exclusion? <input type="checkbox"/> Yes <input type="checkbox"/> No		
d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____		
11a List your tax home(s) during 2005 and date(s) established. ▶ _____		
b Of what country are you a citizen/national? ▶ _____		



Name shown on Form 1040

# Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

SECONDARY TAXPAYER

Your social security number

### You May Use This Form If You:

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

### And You:

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

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

### 1 Bona Fide Residence Test

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

### 2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during—  
 { 2005 or any other period of 12 months in a row starting or ending in 2005? }  Yes  No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
  - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ▶ \_\_\_\_\_ through ▶ \_\_\_\_\_

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

## Part II General Information

4 Your foreign address (including country)		5 Your occupation	
PODS			
6 Employer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's foreign address	
9 Employer is (check any that apply):			
a A U.S. business <input type="checkbox"/>			
b A foreign business <input type="checkbox"/>			
c Other (specify) ▶ _____ <input type="checkbox"/>			
10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____			
b If you did not file Form 2555 or 2555-EZ after 1981, check here <input type="checkbox"/> and go to line 11a now.			
c Have you ever revoked the foreign earned income exclusion? <input type="checkbox"/> Yes <input type="checkbox"/> No			
d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____			
11a List your tax home(s) during 2005 and date(s) established. ▶ _____			
b Of what country are you a citizen/national? ▶ _____			

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

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? <input type="checkbox"/> Yes. Enter "1.000." <input type="checkbox"/> No. Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places). } . . . . .	15	x	
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 instructions). Be sure to include this amount on Form 1040, line 7 . . . . .	17		
18	<b>Foreign earned income exclusion.</b> Enter the smaller of line 16 or line 17 here and in parentheses on Form 1040, line 21. Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 . . . . . ▶	18	T35400	

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

**Part I Current Year Credit**

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

Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown (\*For property located in the Gulf Opportunity Zone, multiply by applicable percentage in the Instructions.):

**b** Pre-1936 buildings . . . . . E49111 \$ . . . . . E49110 × 10% (.10)\*  
**c** Certified historic structures . . . . . E49211 \$ . . . . . E49210 × 20% (.20)\*

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

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

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

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

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

**e** Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)  
**2** Energy credit for periods ending before January 1, 2006. Basis of property using solar or geothermal energy placed in service during the tax year (see instructions) \$ . . . . . × 10% (.10)

**3** Energy credit for periods ending after December 31, 2005:

**a** Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ . . . . . × 10% (.10) **3a**

**b** Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) \$ . . . . . × 30% (.30) **3b**

Qualified fuel cell property (see instructions):

**c** Basis of property installed during the tax year \$ . . . . . × 30% (.30) **3c**

**d** Kilowatt capacity of property in **c** above . . . . . × \$1,000 **3d**

**e** Enter the lesser of line 3c or 3d . . . . . **3e**

Qualified microturbine property (see instructions):

**f** Basis of property installed during the tax year \$ . . . . . × 10% (.10) **3f**

**g** Kilowatt capacity of property in **f** above . . . . . × \$200 **3g**

**h** Enter the lesser of line 3f or 3g . . . . . **3h**

**i** Total. Add lines 3a, 3b, 3e, and 3h . . . . . **3i**

**4** Qualifying advanced coal project credit for periods ending after August 8, 2005 (see instructions):

**a** 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 \$ . . . . . × 15% (.15) **4b**

**c** Total. Add lines 4a and 4b . . . . . **4c**

**5** Qualifying gasification project credit for periods ending after August 8, 2005 (see instructions). Basis of qualified investment in property placed in service during the tax year \$ . . . . . × 20% (.20) **5**

**6** Credit from cooperatives. Enter the unused investment credit from cooperatives **6** E49300

**7** Current year credit. Add lines 1b through 6 . . . . . 7 - E50300 **7** E50200

<b>1b</b>	E49100
<b>1c</b>	E49200
<b>1e</b>	E49250
<b>2</b>	E50100
<b>3i</b>	E50120
<b>4c</b>	E50140
<b>5</b>	E50160
<b>6</b>	E49300
<b>7</b>	E50200



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

▶ See instructions.  
▶ Attach to your tax return.

Identifying number

**Part I** Current Year Credit

1a	Investment credit (Form 3468)	E53220
1b	Work opportunity credit (Form 5884)	E53240
1c	Welfare-to-work credit (Form 8861)	E53250
1d	Credit for increasing research activities (Form 6765)	E53280
1e	Low-income housing credit (Form 8586)	E53300
1f	Enhanced oil recovery credit (Form 8830)	E53305
1g	Disabled access credit (Form 8826)	E53310
1h	Renewable electricity production credit (Form 8835, Section A only)	E53315
1i	Indian employment credit (Form 8845)	E53316
1j	Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	E53317
1k	Orphan drug credit (Form 8820)	E53318
1l	New markets credit (Form 8874)	E53312
1m	Credit for small employer pension plan startup costs (Form 8881)	E53306
1n	Credit for employer-provided child care facilities and services (Form 8882)	E53307
1o	Qualified railroad track maintenance credit (Form 8900)	E53281
1p	Biodiesel and renewable diesel fuels credit (Form 8864)	E53308
1q	Low sulfur diesel fuel production credit (Form 8896)	E53309
1r	Distilled spirits credit (Form 8906)	E53282
1s	Nonconventional source fuel credit (Form 8907)	E53283
1t	Energy efficient home credit (Form 8908)	E53284
1u	Alternative motor vehicle credit (Form 8910)	E53285
1v	Alternative fuel vehicle refueling property credit (Form 8911)	E53286
1w	Credit for contributions to selected community development corporations (Form 8847)	E53319
1x	Trans-Alaska pipeline liability fund credit (see instructions)	E53314
1y	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	E53313
1z	Credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A)	E53287
2	<b>Current year credit.</b> Add lines 1a through 1z	E53320
3	Passive activity credits included on line 2 (see instructions)	E53340
4	Subtract line 3 from line 2	E53350
5	Passive activity credits allowed for 2005 (see instructions)	E53380
6	Carryforward of general business credit to 2005. See instructions for the schedule to attach	E53400
7	Carryback of general business credit from 2006 (see instructions)	
8	<b>Current year credit.</b> Add lines 4 through 7	E53410

**Part II Allowable Credit**

9	Regular tax before credits (see instructions)		9	
10	Alternative minimum tax (see instructions)		10	E53485
11	Add lines 9 and 10		11	
12a	Foreign tax credit	12a		
b	Credits from Form 1040, lines 48 through 54	12b		
c	Possessions tax credit (Form 5735, line 17 or 27)	12c		
d	Nonconventional source fuel credit (Form 8907, line 23)	12d		
e	Other specified credits (see instructions)	12e		
f	Add lines 12a through 12e	12f		
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18		13	E53500
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14	E53470	
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	E53480	
16	Tentative minimum tax (see instructions)	16	E53475	
17	Enter the greater of line 15 or line 16		17	
18	Subtract line 17 from line 13. If zero or less, enter -0-		18	
19	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 8 or line 18 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions. <b>Individuals, estates, and trusts:</b> See instructions if claiming the research credit. <b>C corporations:</b> See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions if there has been an ownership change, acquisition, or reorganization		19	E53490

**Schedule A—Additional General Business Credit Allowed by Code Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations**

20	Enter the portion of the credit shown on line 6 that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)		20	
21	Tentative minimum tax (from line 16)	21		
22	Multiply line 21 by 25% (.25)		22	
23	Enter the amount from line 18	23		
24	Enter the portion of the credit shown on line 8 that is not attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	24		
25	Subtract line 24 from line 23. If zero or less, enter -0-		25	
26	Subtract line 25 from line 20. If zero or less, enter -0-		26	
27	For purposes of this line only, refigure the amount on Form 4626, line 10, by using zero on Form 4626, line 6, and enter the result here	27		
28	Multiply line 27 by 10% (.10)		28	
29	Net income tax (from line 13)		29	
30	Enter the amount from line 19		30	
31	Subtract line 30 from line 29		31	
32	Subtract line 28 from line 31		32	
33	Enter the smallest of line 22, line 26, or line 32		33	
34	Subtract line 33 from line 21		34	
35	Enter the greater of line 15 or line 34		35	
36	Subtract line 35 from line 29. Also enter this amount on line 19 instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" next to your entry on line 19		36	

Section references are to the Internal Revenue Code.

## General Instructions

### What's New

There are seven new general business credits listed on:

- Line 1o—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 1v—Alternative fuel vehicle refueling property credit (effective for depreciable property placed in service after December 31, 2005). See Form 8911.
- 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:

$$\frac{\text{Taxable income attributable to the sole proprietorship or your interest in the pass-through entity}}{\text{Your taxable income for the year}} \times (\text{Line 13} - \text{line 15})$$

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.

<b>Recordkeeping</b> . . . . .	17 hr., 56 min.
<b>Learning about the law or the form</b> . . . . .	1 hr., 23 min.
<b>Preparing and sending the form to the IRS</b> . . . . .	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.

**Moving Expenses**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

**Before you begin:** ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.  
 ✓ See **Members of the Armed Forces** on back, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	1	E53550
2	Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals	2	E53560
3	Add lines 1 and 2	3	E53570
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code <b>P</b>	4	E53580
5	Is line 3 more than line 4?	5	E53590

- No.** You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7.
- Yes. Moving expense deduction.** Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26

**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 Your Records



1. Number of miles from your old home to your new workplace . . . . . 1. \_\_\_\_\_ miles
2. Number of miles from your old home to your old workplace . . . . . 2. \_\_\_\_\_ miles
3. Subtract line 2 from line 1. If zero or less, enter -0-. . . . . 3. \_\_\_\_\_ miles

Is line 3 at least 50 miles?

- Yes.** You meet this test.
- No.** You do not meet this test. You cannot deduct your moving expenses. **Do not** complete Form 3903.

## 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.



**TIP** 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.

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.

**Credit for Federal Tax Paid on Fuels**

Department of the Treasury  
Internal Revenue Service

▶ See the instructions on page 3.

▶ Attach this form to your income tax return.

Name (as shown on your income tax return)

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.

**1 Nontaxable Use of Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use of gasoline	\$.184/.183*	}	\$ E53620	362
b	Use of gasoline on a farm for farming purposes	.184/.183*			
c	Other nontaxable use of gasoline	.184/.183*			

**2 Nontaxable Use of Aviation Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.15		\$ E53690	354
b	Other nontaxable use	.194/.193*		E53695	324

**3 Nontaxable Use of Undyed Diesel Fuel**

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 after September 30, 2005.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.244/.243*		\$ E53660	360
b	Use in trains, January 1, 2005 – June 30, 2005	.21	}	E53760	353
c	Use in trains, July 1, 2005 – December 31, 2005	.22			
d	Use in certain intercity and local buses	.17		E53766	350
e	Use on a farm for farming purposes after Sept. 30, 2005	.243		E53767	360

**4 Nontaxable Use of Undyed Kerosene (Other Than Aviation-Grade Kerosene and Kerosene Used in Aviation)**

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 exception for kerosene used in aviation.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.244/.243*		\$ E53662	346
b	Use in certain intercity and local buses	.17		E53663	350
c	Use on a farm for farming purposes after Sept. 30, 2005	.243		E53664	346

**5 Nontaxable Use of Aviation-Grade Kerosene Before Oct. 1, 2005**

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

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

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.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use on a farm for farming purposes before Oct. 1, 2005	\$.244	}	\$ E53670	360
b	Use by a state or local government	.244/.243*			
c	Use in certain intercity and local buses	.17		E53672	350



**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Aviation-Grade Kerosene and Kerosene Used in Aviation) Registration No. ▶**

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. 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 and check here.

**Caution:** Registered ultimate vendors cannot make claims for kerosene sold for use on a farm for farming purposes after September 30, 2005.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use on a farm for farming purposes before Oct. 1, 2005	\$ .244		\$ E53780	346
b	Use by a state or local government	.244/.243*			
c	Sales from a blocked pump	.244/.243*			
d	Use in certain intercity and local buses	.17		E53782	350

**8 Sales by Registered Ultimate Vendors of Aviation-Grade Kerosene before Oct. 1, 2005 Reg. No. ▶**

Claimant sold the aviation-grade kerosene at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim.

**Caution:** Line 8 applies to claims for aviation-grade kerosene before October 1, 2005. See line 14 and the worksheets in the instructions for sales of kerosene for use in aviation after September 30, 2005.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$ .175		\$ E53784	355
b	Other nontaxable use	.219		E53786	369
c	Use on a farm for farming purposes	.219			
d	Use by a state or local government	.219			

**9 Sales by Registered Ultimate Vendors of Gasoline Registration No. ▶**

Claimant sold the gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a nonprofit educational organization	\$ .184/.183*	\$ E53788	362
b	Use by a state or local government	.184/.183*	E53790	

**10 Sales by Registered Ultimate Vendors of Aviation Gasoline Registration No. ▶**

Claimant sold the aviation gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a nonprofit educational organization	\$ .194/.193*	\$ E53791	324
b	Use by a state or local government	.194/.193*	E53792	

**11 Nontaxable Use of Liquefied Petroleum Gas (LPG)**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in certain intercity and local buses	\$ .062		\$ E53676	352
b	Use in qualified local buses or school buses	.136		E53678	361
c	Other nontaxable use	.136		E53679	395

**12 Alcohol Fuel Mixture Credit Registration No. ▶**

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Alcohol fuel mixtures containing ethanol	\$ .51	\$ E53793	393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60	E53794	394

**13 Biodiesel Mixture Credit Registration No. ▶**

Claimant produced a biodiesel mixture by mixing diesel fuel with biodiesel. The biodiesel mixture was sold by the claimant to any person for use as fuel or was used as a fuel by the claimant. Claimant has a certificate from the producer or importer of the biodiesel which identifies the percentage of biodiesel and agri-biodiesel in the product, and has no reason to believe the information is false. See the instructions for line 13 to see if you must attach the certificate.

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Biodiesel (other than agri-biodiesel) mixtures	\$ .50	\$ E53795	388
b	Agri-biodiesel mixtures	1.00	E53796	390

**14 Kerosene For Use in Aviation After September 30, 2005. See the instructions for worksheets to figure the amount of credit.**

	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$ E53797 355
b	Sales by registered ultimate vendors	E53798 369

<b>15 Total income tax credit claimed.</b> Add lines 1 through 14, column (d). Enter here and on Form 1040, line 70 (also check box b on line 70); Form 1120, line 32f(2); Form 1120-A, line 28f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ▶	15	\$ E53860	
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Form **4137**

# Social Security and Medicare Tax on Unreported Tip Income

OMB No. 1545-0074

# 2005

Attachment Sequence No. **24**

Department of the Treasury  
Internal Revenue Service (99)

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

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

Social Security number

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

### COMBINED TOTALS

1	Total cash and charge tips you <b>received</b> in 2005 (see instructions)	1	T53902	
2	Total cash and charge 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, line 7	3	S53912	
4	Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions)	4	T53917	
5	Unreported tips subject to Medicare tax. Subtract line 4 from line 3. Enter here and on line 2 of Schedule U below	5	S53922	
6	Maximum amount of wages (including tips) subject to social security tax	6	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	7	T53927	
8	Subtract line 7 from line 6. If line 7 is more than line 6, enter -0- here and on line 9 and go to line 11	8	T53932	
9	Unreported tips subject to social security tax. Enter the <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	S53937	
10	Multiply line 9 by .062	10	S53942	
11	Multiply line 5 by .0145	11	S53947	
12	Add lines 10 and 11. Enter the result here and on Form 1040, line 59	12	S53952	

For Paperwork Reduction Act Notice, see instructions on back.

Form **4137** (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.

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

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

Please do not write in this space

DLN—

Form **4137**

# Social Security and Medicare Tax on Unreported Tip Income

OMB No. 1545-0074

# 2005

Attachment Sequence No. **24**

Department of the Treasury  
Internal Revenue Service (99)

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

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

Social security number

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

FIRST

1	Total cash and charge tips you received in 2005 (see instructions)	1	T53900	
2	Total cash and charge tips you reported to your employer in 2005	2	T53905	
3	Subtract line 2 from line 1. This amount is income you must include in the total on Form 1040, line 7	3	S53910	
4	Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions)	4	T53915	
5	Unreported tips subject to Medicare tax. Subtract line 4 from line 3. Enter here and on line 2 of Schedule U below	5	S53920	
6	Maximum amount of wages (including tips) subject to social security tax	6	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	7	T53925	
8	Subtract line 7 from line 6. If line 7 is more than line 6, enter -0- here and on line 9 and go to line 11	8	T53930	
9	Unreported tips subject to social security tax. Enter the smaller of line 5 or line 8 here and on line 1 of Schedule U below. If you received tips as a federal, state, or local government employee, see instructions	9	S53935	
10	Multiply line 9 by .062	10	S53940	
11	Multiply line 5 by .0145	11	S53945	
12	Add lines 10 and 11. Enter the result here and on Form 1040, line 59	12	S53950	

For Paperwork Reduction Act Notice, see instructions on back.

Form **4137** (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.

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

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

Please do not write in this space

DLN—

Form **4137**

**Social Security and Medicare Tax  
on Unreported Tip Income**

OMB No. 1545-0074

**2005**

Attachment  
Sequence No. **24**

Department of the Treasury  
Internal Revenue Service (99)

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

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

Social Security number

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

SECOND

1	Total cash and charge tips you <b>received</b> in 2005 (see instructions)	1	T53901
2	Total cash and charge tips you <b>reported</b> to your employer in 2005	2	T53906
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	S53911
4	Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions)	4	T53916
5	Unreported tips subject to Medicare tax. Subtract line 4 from line 3. Enter here and on line 2 of Schedule U below	5	S53921
6	Maximum amount of wages (including tips) subject to social security tax	6	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	7	T53926
8	Subtract line 7 from line 6. If line 7 is more than line 6, enter -0- here and on line 9 and go to line 11	8	T53931
9	Unreported tips subject to social security tax. Enter the <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	S53936
10	Multiply line 9 by .062	10	S53941
11	Multiply line 5 by .0145	11	S53946
12	Add lines 10 and 11. Enter the result here and on Form 1040, line 59 ▶	12	S53951

For Paperwork Reduction Act Notice, see instructions on back.

Form **4137** (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.

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—

# Depreciation and Amortization (Including Information on Listed Property)

**2005**

Attachment  
Sequence No. **67**

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

Name(s) shown on return

Business or activity to which this form relates

Identifying number

### Part I Election To Expense Certain Property Under Section 179

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

EPZONE

1	Maximum amount. See the instructions for a higher limit for certain businesses . . . . .	1	\$105,000
2	Total cost of section 179 property placed in service (see instructions) . . . . .	2	E54005
3	Threshold cost of section 179 property before reduction in limitation . . . . .	3	\$420,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .	5	E54000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29 . . . . .	7	E54010
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	8	E54015
9	Tentative deduction. Enter the smaller of line 5 or line 8 . . . . .	9	E54020
10	Carryover of disallowed deduction from line 13 of your 2004 Form 4562 . . . . .	10	E54060
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .	11	E54040
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .	12	E54100
13	Carryover of disallowed deduction to 2006. Add lines 9 and 10, less line 12 ▶	13	

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

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

14	Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property (other than listed property) placed in service during the tax year (see instructions)	14	E58110
15	Property subject to section 168(f)(1) election . . . . .	15	E58120
16	Other depreciation (including ACRS) . . . . .	16	E58140

### Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

#### Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2005 . . . . .	17	E58100
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> GAACD ▶		

#### Section B—Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

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

#### Section C—Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

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

### Part IV Summary (see instructions)

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

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

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

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

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

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

**Section B—Information on Use of Vehicles**

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

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

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

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

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

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

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2005 tax year (see instructions):					
		E58200			
<b>43</b> Amortization of costs that began before your 2005 tax year.				<b>43</b>	E58250
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report.				<b>44</b>	E58300

**Casualties and Thefts**

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

▶ Use a separate Form 4684 for each casualty or theft.

Name(s) shown on tax return

Identifying number

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

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

- Property A \_\_\_\_\_
- Property B \_\_\_\_\_
- Property C \_\_\_\_\_
- Property D \_\_\_\_\_

- 2 Cost or other basis of each property . . . . .
- 3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . .
- Note: If line 2 is more than line 3, skip line 4.**
- 4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.
- 5 Fair market value before casualty or theft . . . . .
- 6 Fair market value after casualty or theft. . . . .
- 7 Subtract line 6 from line 5 . . . . .
- 8 Enter the smaller of line 2 or line 7 . . . . .
- 9 Subtract line 3 from line 8. If zero or less, enter -0- . . . . .

	Properties			
	A	B	C	D
2				
3				
4				
5				
6				
7				
8				
9				

- 10 Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .
- 11 Enter the smaller of line 10 or \$100. But if the loss arose in the Hurricane Katrina disaster area after August 24, 2005; Hurricane Rita disaster area after September 22, 2005; or Hurricane Wilma disaster area after October 22, 2005, and was caused by that particular hurricane, enter -0- . . . . .
- 12 Subtract line 11 from line 10 . . . . .
- Caution: Use only one Form 4684 for lines 13 through 21.**
- 13 Add the amounts on line 12 of all Forms 4684 . . . . .
- 14 Add the amounts on line 4 of all Forms 4684 . . . . .
- 15
  - If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions).
  - If line 14 is less than line 13, enter -0- here and go to line 16.
  - If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.
- 16 If line 14 is less than line 13, enter the difference . . . . .
- 17 Add the amounts on line 12 of all Forms 4684 on which you entered -0- on line 11. . . . .
- 18 Is line 17 less than line 16?
  - No. Stop. Enter the amount from line 16 on Schedule A (Form 1040), line 19. Estates and trusts, enter the amount from line 16 on the "Other deductions" line of your tax return.
  - Yes. Subtract line 17 from line 16.
- 19 Enter 10% of your adjusted gross income from Form 1040, line 38. Estates and trusts, see instructions . . . . .
- 20 Subtract line 19 from line 18. If zero or less, enter -0- . . . . .
- 21 Add lines 17 and 20. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .

10		
11		
12	E37701	
13		
14		
15	E37700	
16	E37703	+/-
17		
18		
19		
20		
21		

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

Identifying number

**SECTION B—Business and Income-Producing Property**

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

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

Property A \_\_\_\_\_  
 Property B \_\_\_\_\_  
 Property C \_\_\_\_\_  
 Property D \_\_\_\_\_

	Properties			
	A	B	C	D
23 Cost or adjusted basis of each property	23			
24 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3. Note: If line 23 is more than line 24, skip line 25.	24			
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 Fair market value before casualty or theft	26			
27 Fair market value after casualty or theft	27			
28 Subtract line 27 from line 26	28			
29 Enter the smaller of line 23 or line 28. Note: If the property was totally destroyed by casualty or lost from theft, enter on line 29 the amount from line 23.	29			
30 Subtract line 24 from line 29. If zero or less, enter -0-	30			
31 Casualty or theft loss. Add the amounts on line 30. Enter the total here and on line 32 or line 37 (see instructions).	31			

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

(a) Identify casualty or theft	(b) Losses from casualties or thefts		(c) Gains from casualties or thefts includible in income
	(i) Trade, business, rental or royalty property	(ii) Income-producing and employee property	

**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 is not otherwise required, see instructions	34	E37705 +/-	
35 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	35		

**Casualty or Theft of Property Held More Than One Year**

36 Casualty or theft gains from Form 4797, line 32	36	E37710 +/-	
37	( )	( )	
38 Total losses. Add amounts on line 37, columns (b)(i) and (b)(ii)	38 ( E37715 )	( )	
39 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 If the loss on line 40 is more than the gain on line 39: a Combine line 38, column (b)(i) and line 39, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	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.	41b	E37733 +/-	
42 If the loss on line 40 is less than or equal 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 **4797**

Department of the Treasury  
Internal Revenue Service (99)

# Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

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

OMB No. 1545-0184

**2005**

Attachment  
Sequence No. 27

Name(s) shown on return	Identifying number
1 Enter the gross proceeds from sales or exchanges reported to you for 2005 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions).	<b>1 T40000</b>

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

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2						<b>E40170+/-</b>
3 Gain, if any, from Form 4684, line 42						<b>3 E40180</b>
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37						<b>4 E40190</b>
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824						<b>5 E40200+/-</b>
6 Gain, if any, from line 32, from other than casualty or theft						<b>6 E40210</b>
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						<b>7 E40220+/-</b>
<p><b>Partnerships (except electing large partnerships) and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.</p> <p><b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.</p>						
8 Nonrecaptured net section 1231 losses from prior years (see instructions)						<b>8 E40230</b>
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions).						<b>9 E40240</b>

### Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):						<b>E40250+/-</b>
11 Loss, if any, from line 7.						<b>11 ( E40255 )</b>
12 Gain, if any, from line 7 or amount from line 8, if applicable						<b>12 E40260</b>
13 Gain, if any, from line 31						<b>13 E40265</b>
14 Net gain or (loss) from Form 4684, lines 34 and 41a						<b>14 E40270+/-</b>
15 Ordinary gain from installment sales from Form 6252, line 25 or 36						<b>15 E40275</b>
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824						<b>16 E40280+/-</b>
17 Combine lines 10 through 16						<b>17 E40290+/-</b>
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
a If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions						<b>18a E40300</b>
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14.						<b>18b E40305+/-</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2005)

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
(see instructions)

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

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

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

30	Total gains for all properties. Add property columns A through D, line 24	30	E40337
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	E40338
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 36. Enter the portion from other than casualty or theft on Form 4797, line 6	32	E40339

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

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

**Farm Rental Income and Expenses**  
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))  
(Income not subject to self-employment tax)

Department of the Treasury  
Internal Revenue Service

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

Name(s) shown on Form 1040

Your social security number

Line D- F4835 (number attached)

Employer ID number (EIN), if any

**A** Did you actively participate in the operation of this farm during 2005 (see instructions)? **MPARFR**  Yes  No

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

<b>1</b> Income from production of livestock, produce, grains, and other crops	<b>1</b>	E58360	
<b>2a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>2a</b>	E58330	<b>2b</b> Taxable amount
<b>3a</b> Agricultural program payments (see instructions)	<b>3a</b>	E58340	<b>3b</b> Taxable amount
<b>4</b> Commodity Credit Corporation (CCC) loans (see instructions):			
<b>a</b> CCC loans reported under election	<b>4a</b>	E58370	
<b>b</b> CCC loans forfeited	<b>4b</b>	E58350	<b>4c</b> Taxable amount
<b>5</b> Crop insurance proceeds and Federal crop disaster payments (see instructions):			
<b>a</b> Amount received in 2005	<b>5a</b>	E58380	<b>5b</b> Taxable amount
<b>c</b> If election to defer to 2006 is attached, check here <input type="checkbox"/> <b>5d</b> Amount deferred from 2004	<b>5d</b>		
<b>6</b> Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	E58390	+/-
<b>7</b> <b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42.	<b>7</b>	E58400	+/-

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

<b>8</b> Car and truck expenses (see Schedule F instructions). Also attach Form 4562	<b>8</b>		<b>21</b> Pension and profit-sharing plans	<b>21</b>	E58475	
<b>9</b> Chemicals	<b>9</b>		<b>22</b> Rent or lease:			
<b>10</b> Conservation expenses (see instructions)	<b>10</b>		<b>a</b> Vehicles, machinery, and equipment (see instructions)	<b>22a</b>		
<b>11</b> Custom hire (machine work)	<b>11</b>	E58410	<b>b</b> Other (land, animals, etc.)	<b>22b</b>		
<b>12</b> Depreciation and section 179 expense deduction not claimed elsewhere	<b>12</b>	E58420	<b>23</b> Repairs and maintenance	<b>23</b>	E58455	
<b>13</b> Employee benefit programs other than on line 21 (see Schedule F instructions)	<b>13</b>	E58425	<b>24</b> Seeds and plants	<b>24</b>	E58450	
<b>14</b> Feed	<b>14</b>		<b>25</b> Storage and warehousing	<b>25</b>		
<b>15</b> Fertilizers and lime	<b>15</b>		<b>26</b> Supplies	<b>26</b>	E58490	
<b>16</b> Freight and trucking	<b>16</b>		<b>27</b> Taxes	<b>27</b>	E58495	
<b>17</b> Gasoline, fuel, and oil	<b>17</b>	E58430	<b>28</b> Utilities	<b>28</b>		
<b>18</b> Insurance (other than health)	<b>18</b>		<b>29</b> Veterinary, breeding, and medicine	<b>29</b>		
<b>19</b> Interest:			<b>30</b> Other expenses (specify):			
<b>a</b> Mortgage (paid to banks, etc.)	<b>19a</b>	E58440	<b>a</b> .....	<b>30a</b>		
<b>b</b> Other	<b>19b</b>	E58460	<b>b</b> .....	<b>30b</b>		
<b>20</b> Labor hired (less employment credits) (see Schedule F instructions)	<b>20</b>	E58465	<b>c</b> .....	<b>30c</b>		
			<b>d</b> .....	<b>30d</b>		
			<b>e</b> .....	<b>30e</b>		
			<b>f</b> .....	<b>30f</b>		
			<b>g</b> .....	<b>30g</b>		
<b>31</b> <b>Total expenses.</b> Add lines 8 through 30g	<b>31</b>	E58480				
<b>32</b> <b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go to line 33	<b>32</b>	E58500				+/-
<b>33</b> If line 32 is a loss, check the box that describes your investment in this activity (see instructions)				<b>33a</b>	<input type="checkbox"/> All investment is at risk.	
				<b>33b</b>	<input type="checkbox"/> Some investment is not at risk.	
You may need to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40	<b>33c</b>	E58520				
nondeductible loss (+)/suspended loss carryover(-) E58540						

ATRKFR

**Investment Interest Expense Deduction**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

**Part I Total Investment Interest Expense**

<b>1</b>	Investment interest expense paid or accrued in 2005 (see instructions)	<b>1</b>	<b>E58900</b>
<b>2</b>	Disallowed investment interest expense from 2004 Form 4952, line 7	<b>2</b>	<b>E59200</b>
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2	<b>3</b>	<b>E58950</b>

**Part II Net Investment Income**

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

**Part III Investment Interest Expense Deduction**

<b>7</b>	Disallowed investment interest expense to be carried forward to 2006. Subtract line 6 from line 3. If zero or less, enter -0-	<b>7</b>	<b>E59260</b>
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the smaller of line 3 or 6. See instructions.	<b>8</b>	<b>E59280</b>

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.

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

▶ Attach to Form 1040 or Form 1041.

Name of recipient of distribution

Identifying number

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

	Yes	No
1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form . . . . .	1	LSDQPI
2 Did you roll over any part of the distribution? If "Yes," do not use this form . . . . .	2	LSDROI
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936? . . . . .	3	LSDEBI
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? . . . . . If you answered "No" to both questions 3 and 4, do not use this form.	4	LSD5YM
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this form for a 2005 distribution from your own plan . . . . .	5a	LSDPYD
b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this distribution . . . . .	5b	LSDDBI

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

6 Capital gain part from Form 1099-R, box 3 . . . . .	6	E59400
7 Multiply line 6 by 20% (.20) . . . . .	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.		

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

8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a. . . . .	8	E59410
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 . . . . .	9	E59420
10 Total taxable amount. Subtract line 9 from line 8 . . . . .	10	E59430
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- . . . . .	11	E59440
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18 . . . . .	12	E59450
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000 . . . . .	13	
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0- . . . . .	14	
15 Multiply line 14 by 20% (.20) . . . . .	15	
16 Minimum distribution allowance. Subtract line 15 from line 13 . . . . .	16	E59460
17 Subtract line 16 from line 12 . . . . .	17	
18 Federal estate tax attributable to lump-sum distribution . . . . .	18	E59470
19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23 . . . . .	19	
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places). . . . .	20	
21 Multiply line 16 by the decimal on line 20 . . . . .	21	
22 Subtract line 21 from line 11 . . . . .	22	
23 Multiply line 19 by 10% (.10) . . . . .	23	
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions . . . . .	24	E59475
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30 . . . . .	25	
26 Multiply line 22 by 10% (.10) . . . . .	26	
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions . . . . .	27	E59480
28 Multiply line 27 by ten (10) . . . . .	28	
29 Subtract line 28 from line 25. Multiple recipients, see instructions . . . . .	29	E59485
30 Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, or Form 1041, Schedule G, line 1b, whichever applies . . . . .	30	E59490

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

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040.  
▶ See separate instructions.

**2005**

Attachment  
Sequence No. **29**

Name of Individual subject to additional tax. If married filing jointly, see instructions.		Your social security number
<b>COMBINED FORM</b>		
<b>Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return</b>	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.
	City, town or post office, state, and ZIP code	If this is an amended return, check here <input type="checkbox"/>

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 60, without filing Form 5329. See the instructions for Form 1040, line 60.

**Part I Additional Tax on Early Distributions**

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

1 Early distributions included in income. For Roth IRA distributions, see instructions.	1		
2 Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2		
3 Amount subject to additional tax. Subtract line 2 from line 1	3	E59882	
4 <b>Additional tax.</b> Enter 10% (.10) of line 3. Include this amount on Form 1040, line 60	4	E59892	

**Caution:** If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).

**Part II Additional Tax on Certain Distributions From Education Accounts**

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

5 Distributions included in income from Coverdell ESAs and QTPs	5		
6 Distributions included on line 5 that are not subject to the additional tax (see instructions)	6		
7 Amount subject to additional tax. Subtract line 6 from line 5	7	E59897	
8 <b>Additional tax.</b> Enter 10% (.10) of line 7. Include this amount on Form 1040, line 60	8	E59902	

**Part III Additional Tax on Excess Contributions to Traditional IRAs**

Complete this part if you contributed more to your traditional IRAs for 2005 than is allowable or you had an amount on line 17 of your 2004 Form 5329.

9 Enter your excess contributions from line 16 of your 2004 Form 5329 (see instructions). If zero, go to line 15	9		
10 If your traditional IRA contributions for 2005 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11 2005 traditional IRA distributions included in income (see instructions)	11		
12 2005 distributions of prior year excess contributions (see instructions)	12		
13 Add lines 10, 11, and 12	13		
14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14		
15 Excess contributions for 2005 (see instructions)	15		
16 Total excess contributions. Add lines 14 and 15	16	E59907	
17 <b>Additional tax.</b> Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60	17	E59912	

**Part IV Additional Tax on Excess Contributions to Roth IRAs**

Complete this part if you contributed more to your Roth IRAs for 2005 than is allowable or you had an amount on line 25 of your 2004 Form 5329.

18 Enter your excess contributions from line 24 of your 2004 Form 5329 (see instructions). If zero, go to line 23	18		
19 If your Roth IRA contributions for 2005 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20 2005 distributions from your Roth IRAs (see instructions)	20		
21 Add lines 19 and 20	21		
22 Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22		
23 Excess contributions for 2005 (see instructions)	23		
24 Total excess contributions. Add lines 22 and 23	24	E59917	
25 <b>Additional tax.</b> Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60	25	E59922	

**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 allowable or you had an amount on line 33 of your 2004 Form 5329.

26	Enter the excess contributions from line 32 of your 2004 Form 5329 (see instructions). If zero, go to line 31			26	
27	If the contributions to your Coverdell ESAs for 2005 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2005 distributions from your Coverdell ESAs (see instructions)	28			
29	Add lines 27 and 28			29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	
31	Excess contributions for 2005 (see instructions)			31	
32	Total excess contributions. Add lines 30 and 31			32	E59927
33	<b>Additional tax.</b> 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

**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 2005 than is allowable or you had an amount on line 41 of your 2004 Form 5329.

34	Enter the excess contributions from line 40 of your 2004 Form 5329 (see instructions). If zero, go to line 39			34	
35	If the contributions to your Archer MSAs for 2005 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2005 distributions from your Archer MSAs from Form 8853, line 10	36			
37	Add lines 35 and 36			37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	
39	Excess contributions for 2005 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			40	E59937
41	<b>Additional tax.</b> Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60			41	E59942

**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 more to your HSAs for 2005 than is allowable or you had an amount on line 43 of your 2004 Form 5329.

42	Enter the excess contributions from line 42 of your 2004 Form 5329. If zero, go to line 47			42	
43	If the contributions to your HSAs for 2005 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44	2005 distributions from your HSAs from Form 8889, line 14	44			
45	Add lines 43 and 44			45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-			46	
47	Excess contributions for 2005 (see instructions)			47	
48	Total excess contributions. Add lines 46 and 47			48	E59962
49	<b>Additional tax.</b> Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60			49	E59967

**Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)**

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

50	Minimum required distribution for 2005 (see instructions)			50	
51	Amount actually distributed to you in 2005			51	
52	Subtract line 51 from line 50. If zero or less, enter -0-			52	E59947
53	<b>Additional tax.</b> Enter 50% (.50) of line 52. Include this amount on Form 1040, line 60			53	E59952

**Signature.** Complete **only** if you are filing this form by itself and not with your tax return.

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

▶ Your signature	▶ Date

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

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

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040.  
▶ See separate instructions.

# 2005

Attachment  
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.		Your social security number : : :
<b>FIRST FORM</b>		
<b>Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return</b>	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.
	City, town or post office, state, and ZIP code	If this is an amended return, check here ▶ <input type="checkbox"/>

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 60, without filing Form 5329. See the instructions for Form 1040, line 60.

**Part I Additional Tax on Early Distributions**

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

1 Early distributions included in income. For Roth IRA distributions, see instructions.	1		
2 Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2		
3 Amount subject to additional tax. Subtract line 2 from line 1	3	E59880	
4 <b>Additional tax.</b> Enter 10% (.10) of line 3. Include this amount on Form 1040, line 60	4	E59890	

**Caution:** If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).

**Part II Additional Tax on Certain Distributions From Education Accounts**

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

5 Distributions included in income from Coverdell ESAs and QTPs	5		
6 Distributions included on line 5 that are not subject to the additional tax (see instructions)	6		
7 Amount subject to additional tax. Subtract line 6 from line 5	7	E59895	
8 <b>Additional tax.</b> Enter 10% (.10) of line 7. Include this amount on Form 1040, line 60	8	E59900	

**Part III Additional Tax on Excess Contributions to Traditional IRAs**

Complete this part if you contributed more to your traditional IRAs for 2005 than is allowable or you had an amount on line 17 of your 2004 Form 5329.

9 Enter your excess contributions from line 16 of your 2004 Form 5329 (see instructions). If zero, go to line 15	9		
10 If your traditional IRA contributions for 2005 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11 2005 traditional IRA distributions included in income (see instructions)	11		
12 2005 distributions of prior year excess contributions (see instructions)	12		
13 Add lines 10, 11, and 12	13		
14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14		
15 Excess contributions for 2005 (see instructions)	15		
16 Total excess contributions. Add lines 14 and 15	16	E59905	
17 <b>Additional tax.</b> Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60	17	E59910	

**Part IV Additional Tax on Excess Contributions to Roth IRAs**

Complete this part if you contributed more to your Roth IRAs for 2005 than is allowable or you had an amount on line 25 of your 2004 Form 5329.

18 Enter your excess contributions from line 24 of your 2004 Form 5329 (see instructions). If zero, go to line 23	18		
19 If your Roth IRA contributions for 2005 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20 2005 distributions from your Roth IRAs (see instructions)	20		
21 Add lines 19 and 20	21		
22 Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22		
23 Excess contributions for 2005 (see instructions)	23		
24 Total excess contributions. Add lines 22 and 23	24	E59915	
25 <b>Additional tax.</b> Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60	25	E59920	



**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 allowable or you had an amount on line 33 of your 2004 Form 5329.

26	Enter the excess contributions from line 32 of your 2004 Form 5329 (see instructions). If zero, go to line 31			26	
27	If the contributions to your Coverdell ESAs for 2005 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2005 distributions from your Coverdell ESAs (see instructions)	28			
29	Add lines 27 and 28			29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	
31	Excess contributions for 2005 (see instructions)			31	
32	Total excess contributions. Add lines 30 and 31			32	E59925
33	<b>Additional tax.</b> 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	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 2005 than is allowable or you had an amount on line 41 of your 2004 Form 5329.

34	Enter the excess contributions from line 40 of your 2004 Form 5329 (see instructions). If zero, go to line 39			34	
35	If the contributions to your Archer MSAs for 2005 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2005 distributions from your Archer MSAs from Form 8853, line 10	36			
37	Add lines 35 and 36			37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	
39	Excess contributions for 2005 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			40	E59935
41	<b>Additional tax.</b> Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, 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 more to your HSAs for 2005 than is allowable or you had an amount on line 43 of your 2004 Form 5329.

42	Enter the excess contributions from line 42 of your 2004 Form 5329. If zero, go to line 47			42	
43	If the contributions to your HSAs for 2005 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44	2005 distributions from your HSAs from Form 8889, line 14	44			
45	Add lines 43 and 44			45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-			46	
47	Excess contributions for 2005 (see instructions)			47	
48	Total excess contributions. Add lines 46 and 47			48	E59960
49	<b>Additional tax.</b> Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60			49	E59965

**Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)**

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

50	Minimum required distribution for 2005 (see instructions)			50	
51	Amount actually distributed to you in 2005			51	
52	Subtract line 51 from line 50. If zero or less, enter -0-			52	E59945
53	<b>Additional tax.</b> Enter 50% (.50) of line 52. Include this amount on Form 1040, line 60			53	E59950

**Signature.** Complete only if you are filing this form by itself and not with your tax return.

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

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

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

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040.  
▶ See separate instructions.

Name of individual subject to additional tax. If married filing jointly, see instructions.		Your social security number : : :
<b>SECOND FORM</b>		
<b>Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return</b>	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.
	City, town or post office, state, and ZIP code	If this is an amended return, check here ▶ <input type="checkbox"/>

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 60, without filing Form 5329. See the instructions for Form 1040, line 60.

**Part I Additional Tax on Early Distributions**

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

1	Early distributions included in income. For Roth IRA distributions, see instructions.		
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	E59881
4	<b>Additional tax.</b> Enter 10% (.10) of line 3. Include this amount on Form 1040, line 60 <i>Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).</i>	4	E59891

**Part II Additional Tax on Certain Distributions From Education Accounts**

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

5	Distributions included in income from Coverdell ESAs and QTPs		
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	E59896
8	<b>Additional tax.</b> Enter 10% (.10) of line 7. Include this amount on Form 1040, line 60	8	E59901

**Part III Additional Tax on Excess Contributions to Traditional IRAs**

Complete this part if you contributed more to your traditional IRAs for 2005 than is allowable or you had an amount on line 17 of your 2004 Form 5329.

9	Enter your excess contributions from line 16 of your 2004 Form 5329 (see instructions). If zero, go to line 15		
10	If your traditional IRA contributions for 2005 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2005 traditional IRA distributions included in income (see instructions)	11	
12	2005 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2005 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	E59906
17	<b>Additional tax.</b> Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60	17	E59911

**Part IV Additional Tax on Excess Contributions to Roth IRAs**

Complete this part if you contributed more to your Roth IRAs for 2005 than is allowable or you had an amount on line 25 of your 2004 Form 5329.

18	Enter your excess contributions from line 24 of your 2004 Form 5329 (see instructions). If zero, go to line 23		
19	If your Roth IRA contributions for 2005 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2005 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2005 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	E59916
25	<b>Additional tax.</b> Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60	25	E59921

**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 allowable or you had an amount on line 33 of your 2004 Form 5329.

26	Enter the excess contributions from line 32 of your 2004 Form 5329 (see instructions). If zero, go to line 31			26	
27	If the contributions to your Coverdell ESAs for 2005 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28	2005 distributions from your Coverdell ESAs (see instructions)	28			
29	Add lines 27 and 28			29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	
31	Excess contributions for 2005 (see instructions)			31	
32	Total excess contributions. Add lines 30 and 31			32	E59926
33	<b>Additional tax.</b> 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	E59931

**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 2005 than is allowable or you had an amount on line 41 of your 2004 Form 5329.

34	Enter the excess contributions from line 40 of your 2004 Form 5329 (see instructions). If zero, go to line 39			34	
35	If the contributions to your Archer MSAs for 2005 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36	2005 distributions from your Archer MSAs from Form 8853, line 10	36			
37	Add lines 35 and 36			37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	
39	Excess contributions for 2005 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			40	E59936
41	<b>Additional tax.</b> Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60			41	E59941

**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 more to your HSAs for 2005 than is allowable or you had an amount on line 43 of your 2004 Form 5329.

42	Enter the excess contributions from line 42 of your 2004 Form 5329. If zero, go to line 47			42	
43	If the contributions to your HSAs for 2005 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44	2005 distributions from your HSAs from Form 8889, line 14	44			
45	Add lines 43 and 44			45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-			46	
47	Excess contributions for 2005 (see instructions)			47	
48	Total excess contributions. Add lines 46 and 47			48	E59961
49	<b>Additional tax.</b> Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60			49	E59966

**Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)**

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

50	Minimum required distribution for 2005 (see instructions)			50	
51	Amount actually distributed to you in 2005			51	
52	Subtract line 51 from line 50. If zero or less, enter -0-			52	E59946
53	<b>Additional tax.</b> Enter 50% (.50) of line 52. Include this amount on Form 1040, line 60			53	E59951

**Signature.** Complete **only** if you are filing this form by itself and not with your tax return.

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

<b>Please Sign Here</b>	Your signature		Date	
	Preparer's signature		Date	Check if self-employed <input type="checkbox"/>
<b>Paid Preparer's Use Only</b>	Firm's name (or yours if self-employed), address, and ZIP code		EIN	Preparer's SSN or PTIN
			Phone no. ( )	

**Work Opportunity Credit**

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

**Part I Current Year Credit** (Members of a controlled group, see instructions.)

<p><b>1</b> Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who began work for you before the applicable date in the instructions, are certified (if required) as members of a targeted group, and:</p>																		
<b>a</b>	Worked for you at least 120 hours but fewer than 400 hours \$ ..... × 25% (.25)	<b>1a</b>	E59770															
<b>b</b>	Worked for you at least 400 hours \$ ..... × 40% (.40)	<b>1b</b>	E59775															
<b>2</b>	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	<b>2</b>	E59780															
<b>3</b>	<table border="1"> <tr> <td>Work opportunity credits from pass-through entities:</td> <td>If you are a—</td> <td>Then enter the total of the current year credits from—</td> </tr> <tr> <td></td> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 13, code F, G, or J</td> </tr> <tr> <td></td> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 15, code F, G, or J</td> </tr> <tr> <td></td> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), box 13, code F</td> </tr> <tr> <td></td> <td>d Patron</td> <td>Written statement from cooperative</td> </tr> </table>	Work opportunity credits from pass-through entities:	If you are a—	Then enter the total of the current year credits from—		a Shareholder	Schedule K-1 (Form 1120S), box 13, code F, G, or J		b Partner	Schedule K-1 (Form 1065), box 15, code F, G, or J		c Beneficiary	Schedule K-1 (Form 1041), box 13, code F		d Patron	Written statement from cooperative	<b>3</b>	E59785
Work opportunity credits from pass-through entities:	If you are a—	Then enter the total of the current year credits from—																
	a Shareholder	Schedule K-1 (Form 1120S), box 13, code F, G, or J																
	b Partner	Schedule K-1 (Form 1065), box 15, code F, G, or J																
	c Beneficiary	Schedule K-1 (Form 1041), box 13, code F																
	d Patron	Written statement from cooperative																
<b>4</b>	<p><b>Current year credit.</b> Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)</p> <p style="text-align: right;"><b>Nondeductible credit E59795</b></p>	<b>4</b>	E59790															

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

<p><b>5</b> Regular tax before credits:</p> <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 44</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return</li> <li>Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return</li> </ul>		<b>5</b>	
<p><b>6</b> Alternative minimum tax:</p> <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 35</li> <li>Corporations. Enter the amount from Form 4626, line 14</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56</li> </ul>		<b>6</b>	
<b>7</b> Add lines 5 and 6		<b>7</b>	
<b>8a</b>	Foreign tax credit	<b>8a</b>	
<b>8b</b>	Credits from Form 1040, lines 48 through 54	<b>8b</b>	
<b>8c</b>	Possessions tax credit (Form 5735, line 17 or 27)	<b>8c</b>	
<b>8d</b>	Nonconventional source fuel credit (Form 8907, line 23)	<b>8d</b>	
<b>8e</b>	Other specified credits (see instructions)	<b>8e</b>	
<b>8f</b>	Add lines 8a through 8e	<b>8f</b>	
<b>9</b> Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14		<b>9</b>	
<b>10</b> Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0-		<b>10</b>	
<b>11</b> Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)		<b>11</b>	
<b>12</b> Tentative minimum tax (see instructions)		<b>12</b>	
<b>13</b> Enter the greater of line 11 or line 12		<b>13</b>	
<b>14</b> Subtract line 13 from line 9. If zero or less, enter -0-		<b>14</b>	
<b>15</b> Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions		<b>15</b>	

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

▶ Attach to your tax return.

Name(s) shown on return

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 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 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 January 1, 2006, while the business was inoperable . . . . .
- d** Add amounts from lines 1a, 1b, and 1c . . . . .

1a	E59845						
1b	E59847						
1c	E59849						
1d	E59851						

**2** Enter 40% of line 1d. You **must** subtract this amount from your deduction for salaries and wages . . . . .

2	E59853						
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**3** Employee retention credit(s) from pass-through entities:

If you are a—	Then enter the total of the current year credits from—
<b>a</b> Shareholder . . . . .	Schedule K-1 (Form 1120S), box 13, code F, G, or U
<b>b</b> Partner . . . . .	Schedule K-1 (Form 1065), box 15, code F, G, or U
<b>c</b> Beneficiary . . . . .	Schedule K-1 (Form 1041), box 13, code R
<b>d</b> Patron . . . . .	Written statement from cooperative

3	E59855						
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**4** **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						
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**SECTION B. Hurricane Katrina Housing Credit (see instructions)**

**5** Enter the value (up to \$600 per month per employee) of qualified lodging furnished in-kind to qualified employees during the tax year from January 1, 2006, through July 1, 2006 (see instructions) . . . . .

5	E59859						
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**6** Enter 30% of line 5. You **must** subtract this amount from your deduction for salaries and wages . . . . .

6	E59861						
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**7** Hurricane Katrina housing credit(s) from pass-through entities:

If you are a—	Then enter the total of the current year credits from—
<b>a</b> Shareholder . . . . .	Schedule K-1 (Form 1120S), box 13, code F, G, or U
<b>b</b> Partner . . . . .	Schedule K-1 (Form 1065), box 15, code F, G, or U
<b>c</b> Beneficiary . . . . .	Schedule K-1 (Form 1041), box 13, code R
<b>d</b> Patron . . . . .	Written statement from cooperative

7	E59863						
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**8** **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						
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## 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 Katrina 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.

**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.

**Qualified employee.** A qualified employee is an individual who had a principal residence in the GO Zone on August 28, 2005, and who performs substantially all employment services in the GO Zone for the qualified 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.

**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 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.

<b>Recordkeeping</b> . . . . .	3 hr., 6 min.
<b>Learning about the law or the form</b> . . . . .	24 min.
<b>Preparing and sending the form to the IRS</b> . . . . .	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.



Department of the Treasury  
Internal Revenue Service

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

Name(s) shown on return

Identifying number

Description of activity (see page 2 of the instructions)

**Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts**  
(see page 2 of the instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	
b	Form 4797	2b	
c	Other form or schedule	2c	
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	( )
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	T59800 +/-

**Part II Simplified Computation of Amount At Risk.** See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6	
7	Increases for the tax year (see page 3 of the instructions)	7	
8	Add lines 6 and 7	8	
9	Decreases for the tax year (see page 4 of the instructions)	9	
10a	Subtract line 9 from line 8	10a	
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b	

**Part III Detailed Computation of Amount At Risk.** If you completed Part III of Form 6198 for 2004, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11	
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):	15	
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.		
b	<input type="checkbox"/> From 2004 Form 6198, line 19b. Do not enter the amount from line 10b of the 2004 form.		
16	Increases since (check box that applies):	16	
a	<input type="checkbox"/> Effective date		
b	<input type="checkbox"/> The end of your 2004 tax year		
17	Add lines 15 and 16	17	
18	Decreases since (check box that applies):	18	
a	<input type="checkbox"/> Effective date		
b	<input type="checkbox"/> The end of your 2004 tax year		
19a	Subtract line 18 from line 17	19a	
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b	

**Part IV Deductible Loss**

20	Amount at risk. Enter the larger of line 10b or line 19b	20	T59820
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 7 of the instructions to find out how to report any deductible loss and any carryover.	21	( T59840 )

**Note:** If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limitations, or the Instructions for Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

**Alternative Minimum Tax—Individuals**

(Rev. January 2006)  
Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

**2005**

Attachment  
Sequence No. **32**

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

Your social security number

**Part I Alternative Minimum Taxable Income** (See instructions for how to complete each 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.)	<b>AMTIC E60000</b>	<b>+/-</b>
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 38	<b>E60200</b>	<b>+/-</b>
3	Taxes from Schedule A (Form 1040), line 9	<b>E60240</b>	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	<b>E60290</b>	
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	<b>E60220</b>	
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 <b>Itemized Deductions Worksheet</b> on page A-9 of the Instructions for Schedules A & B (Form 1040)	<b>( E60130 )</b>	
7	Tax refund from Form 1040, line 10 or line 21	<b>( E60260 )</b>	
8	Investment interest expense (difference between regular tax and AMT)	<b>E60300</b>	<b>+/-</b>
9	Depletion (difference between regular tax and AMT)	<b>E60860</b>	<b>+/-</b>
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	<b>E60100</b>	
11	Interest from specified private activity bonds exempt from the regular tax	<b>E60840</b>	
12	Qualified small-business stock (7% of gain excluded under section 1202)	<b>E60630</b>	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	<b>E60550</b>	<b>+/-</b>
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	<b>E60720</b>	<b>+/-</b>
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	<b>E60430</b>	<b>+/-</b>
16	Disposition of property (difference between AMT and regular tax gain or loss)	<b>E60500</b>	<b>+/-</b>
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	<b>E60340</b>	<b>+/-</b>
18	Passive activities (difference between AMT and regular tax income or loss)	<b>E60680</b>	<b>+/-</b>
19	Loss limitations (difference between AMT and regular tax income or loss)	<b>E60600</b>	<b>+/-</b>
20	Circulation costs (difference between regular tax and AMT)	<b>E60405</b>	<b>+/-</b>
21	Long-term contracts (difference between AMT and regular tax income)	<b>E60440</b>	<b>+/-</b>
22	Mining costs (difference between regular tax and AMT)	<b>E60420</b>	<b>+/-</b>
23	Research and experimental costs (difference between regular tax and AMT)	<b>E60410</b>	<b>+/-</b>
24	Income from certain installment sales before January 1, 1987	<b>( E60480 )</b>	
25	Intangible drilling costs preference	<b>E61400</b>	
26	Other adjustments, including income-based related adjustments	<b>E60660</b>	<b>+/-</b>
27	Alternative tax net operating loss deduction	<b>( E62000 )</b>	
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see page 7 of the instructions.)	<b>E62100</b>	<b>+/-</b>

**Part II Alternative Minimum Tax**

29	Exemption. (If this form is for a child under age 14, see page 7 of the instructions.)	<b>KID14</b> Annualized Return	<b>SHRTYR</b>
	IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .
	Single or head of household . . .	\$112,500 . . .	\$40,250
	Married filing jointly or qualifying widow(er) . . .	150,000 . . .	58,000
	Married filing separately . . .	75,000 . . .	29,000
	If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.		
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here		<b>E62700</b>
31	<ul style="list-style-type: none"> <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, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</li> </ul>		<b>E62800</b>
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions)		<b>E62900</b>
33	Tentative minimum tax. Subtract line 32 from line 31		<b>E63000</b>
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 without using Schedule J (see page 9 of the instructions)		<b>E63100</b>
35	<b>Alternative minimum tax.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45		<b>E63200</b>

**Part III Tax Computation Using Maximum Capital Gains Rates**

F6251D

<b>36</b> Enter the amount from Form 6251, line 30 . . . . .				<b>36</b>	
<b>37</b> Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax 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 figured for the AMT, if necessary) (see page 9 of the instructions) . . . . .	<b>37</b>	<b>E62720</b>			
<b>38</b> Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see page 9 of the instructions) . . . . .	<b>38</b>	<b>E62730</b>			
<b>39</b> If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary) . . . . .	<b>39</b>	<b>E62740</b>			
<b>40</b> Enter the <b>smaller</b> of line 36 or line 39 . . . . .				<b>40</b>	
<b>41</b> Subtract line 40 from line 36 . . . . .				<b>41</b>	
<b>42</b> If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . . ▶				<b>42</b>	<b>E62745</b>
<b>43</b> Enter: <ul style="list-style-type: none"> <li>• \$59,400 if married filing jointly or qualifying widow(er),</li> <li>• \$29,700 if single or married filing separately, or</li> <li>• \$39,800 if head of household.</li> </ul>	<b>43</b>				
<b>44</b> Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax 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 you did not complete either worksheet for the regular tax, enter -0- . . . . .	<b>44</b>				
<b>45</b> Subtract line 44 from line 43. If zero or less, enter -0- . . . . .	<b>45</b>				
<b>46</b> Enter the <b>smaller</b> of line 36 or line 37 . . . . .	<b>46</b>				
<b>47</b> Enter the <b>smaller</b> of line 45 or line 46 . . . . .	<b>47</b>				
<b>48</b> Multiply line 47 by 5% (.05) . . . . . ▶				<b>48</b>	<b>E62747</b>
<b>49</b> Subtract line 47 from line 46 . . . . .	<b>49</b>				
<b>50</b> Multiply line 49 by 15% (.15) . . . . . ▶				<b>50</b>	<b>E62755</b>
If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.					
<b>51</b> Subtract line 46 from line 40 . . . . .	<b>51</b>				
<b>52</b> Multiply line 51 by 25% (.25) . . . . . ▶				<b>52</b>	<b>E62770</b>
<b>53</b> Add lines 42, 48, 50, and 52 . . . . .				<b>53</b>	
<b>54</b> If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .				<b>54</b>	<b>E62780</b>
<b>55</b> Enter the <b>smaller</b> of line 53 or line 54 here and on line 31 . . . . .				<b>55</b>	

**Installment Sale Income**

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.  
▶ Use a separate form for each sale or other disposition of property on the installment method.

**2005**  
Attachment  
Sequence No. **79**

Name(s) shown on return

Identifying number

- 1 Description of property ▶ .....
- 2a Date acquired (month, day, year) ▶  /  /  b Date sold (month, day, year) ▶  /  /
- 3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4. . . .  Yes  No
- 4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . .  Yes  No

**Part I Gross Profit and Contract Price.** Complete this part for the year of sale only.

5	Selling price including mortgages and other debts. Do not include interest whether stated or unstated	5	E36500	
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6		
7	Subtract line 6 from line 5	7		
8	Cost or other basis of property sold	8		
9	Depreciation allowed or allowable	9		
10	Adjusted basis. Subtract line 9 from line 8	10		
11	Commissions and other expenses of sale	11		
12	Income recapture from Form 4797, Part III (see instructions)	12		
13	Add lines 10, 11, and 12	13	E36505	+/-
14	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)	14	E36510	+/-
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	15	E36515	
16	Gross profit. Subtract line 15 from line 14	16	E36520	+/-
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	E36525	
18	Contract price. Add line 7 and line 17	18	E36530	+/-

**Part II Installment Sale Income.** Complete this part for the year of sale and any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions	19		
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20		
21	Payments received during year (see instructions). Do not include interest, whether stated or unstated	21	E36535	
22	Add lines 20 and 21	22	E36540	
23	Payments received in prior years (see instructions). Do not include interest, whether stated or unstated	23	E36542	
24	Installment sale income. Multiply line 22 by line 19	24	E36545	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions).	25	E36550	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	26	E36555	

**Part III Related Party Installment Sale Income.** Do not complete if you received the final payment this tax year.

- 27 Name, address, and taxpayer identifying number of related party .....
- 28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . .  Yes  No
- 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
- a  The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ▶  /  /
- b  The first disposition was a sale or exchange of stock to the issuing corporation.
- c  The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- d  The second disposition occurred after the death of the original seller or buyer.
- e  It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
- |    |  |    |        |  |
|----|--|----|--------|--|
| 30 | Selling price of property sold by related party (see instructions)                             | 30 |        |  |
| 31 | Enter contract price from line 18 for year of first sale                                       | 31 |        |  |
| 32 | Enter the smaller of line 30 or line 31  | 32 |        |  |
| 33 | Total payments received by the end of your 2005 tax year (see instructions)                    | 33 |        |  |
| 34 | Subtract line 33 from line 32. If zero or less, enter -0-                                      | 34 |        |  |
| 35 | Multiply line 34 by the gross profit percentage on line 19 for year of first sale              | 35 | E36560 |  |
| 36 | Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) | 36 | E36565 |  |
| 37 | Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)    | 37 | E36570 |  |

**Gains and Losses From Section 1256 Contracts and Straddles**

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

Check all applicable boxes (see instructions). **A**  Mixed straddle election **C**  Mixed straddle account election  
**B**  Straddle-by-straddle identification election **D**  Net section 1256 contracts loss election

**Part I Section 1256 Contracts Marked to Market**

(a) Identification of account	(b) (Loss)	(c) Gain
1		
2 Add the amounts on line 1 in columns (b) and (c)	2 ( )	
3 Net gain or (loss). Combine line 2, columns (b) and (c)	3	E40340+/-
4 Form 1099-B adjustments. See instructions and attach schedule	4	E40350+/-
5 Combine lines 3 and 4	5	E40360+/-
<i>Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.</i>		
6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number	6	E40380
7 Combine lines 5 and 6	7	E40390+/-
8 Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	E40400+/-
9 Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	E40410+/-

**Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components.**

**Section A—Losses From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10							
11a Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)							11a ( E40420 )
b Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)							11b ( E40430 )

**Section B—Gains From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-
12					
13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13a E40440
b Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13b E40450

**Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)**

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14				

## Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**  
 ▶ See separate instructions.

OMB No. 1545-0908

Attachment  
 Sequence No. **155**

Name(s) shown on your income tax return

Identifying number

**Note.** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

**Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities**—List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).

**Part I Information on Donated Property**—If you need more space, attach a statement.

	1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage.)
A			
B			
C			
D			
E			

**Note.** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A				E16660 +/-		
B					E16670 +/-	
C						
D						
E						

**Part II Partial Interests and Restricted Use Property**—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

- 2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ \_\_\_\_\_  
 If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ \_\_\_\_\_  
**(2)** For any prior tax years ▶ \_\_\_\_\_
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):  
 Name of charitable organization (donee) \_\_\_\_\_  
 Address (number, street, and room or suite no.) \_\_\_\_\_  
 City or town, state, and ZIP code \_\_\_\_\_
- d** For tangible property, enter the place where the property is located or kept ▶ \_\_\_\_\_
- e** Name of any person, other than the donee organization, having actual possession of the property ▶ \_\_\_\_\_

- 3a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .
- b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? . . . . .
- c** Is there a restriction limiting the donated property for a particular use? . . . . .

Yes	No

Name(s) shown on your income tax return	Identifying number
---	--------------------

**Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)**—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

**Part I Information on Donated Property**—To be completed by the taxpayer and/or the appraiser.

4 Check the box that describes the type of property donated:

- |  |  |                                     |
|--|--|-------------------------------------|
| <input type="checkbox"/> Art* (contribution of \$20,000 or more)   | <input type="checkbox"/> Qualified Conservation Contribution | <input type="checkbox"/> Equipment  |
| <input type="checkbox"/> Art* (contribution of less than \$20,000) | <input type="checkbox"/> Other Real Estate                   | <input type="checkbox"/> Securities |
| <input type="checkbox"/> Collectibles**                            | <input type="checkbox"/> Intellectual Property               | <input type="checkbox"/> Other      |

\*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

\*\*Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

**Note.** If your total art contribution was \$20,000 or more, you must attach a complete copy of the signed appraisal. If your deduction for any donated property was more than \$500,000, you must attach a qualified appraisal of the property. See instructions.

5 (a) Description of donated property (if you need more space, attach a separate statement)		(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift		(c) Appraised fair market value	
A					
B				E16760 +/-	
C					
D					

(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis		(g) For bargain sales, enter amount received		See instructions			
						(h) Amount claimed as a deduction		(i) Average trading price of securities	
A									
B		E16770	+/-	E16780	+/-	E16790	+/-	E16800	+/-
C									
D									

**Part II Taxpayer (Donor) Statement**—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Part III Declaration of Appraiser**

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

**Sign Here** Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Business address (including room or suite no.)	Identifying number
City or town, state, and ZIP code	

**Part IV Donee Acknowledgment**—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶ \_\_\_\_\_

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶  Yes  No

Name of charitable organization (donee)	Employer identification number
Address (number, street, and room or suite no.)	City or town, state, and ZIP code
Authorized signature	Title <span style="float: right;">Date</span>

Name(s) shown on Form 1040

### Mortgage Interest Credit

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

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

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 . . . . .		
2	Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the interest rate on your home mortgage . . . . .		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	E64000	
4	Enter any 2002 credit carryforward from line 18 of your 2004 Form 8396 . . . . .	E64020	
5	Enter any 2003 credit carryforward from line 16 of your 2004 Form 8396 . . . . .	E64040	
6	Enter any 2004 credit carryforward from line 19 of your 2004 Form 8396 . . . . .	E64060	
7	Add lines 3 through 6 . . . . .	E64080	
8	Enter the amount from Form 1040, line 46 . . . . .		
9	Enter the total of the amounts from Form 1040, lines 47 through 52 . . . . .		
10	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II . . . . .		
11	<b>Current year mortgage interest credit.</b> 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 . . . . .	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 . . . . .		
13	Enter the amount from line 7 . . . . .		
14	Enter the larger of line 11 or line 12 . . . . .		
15	Subtract line 14 from line 13 . . . . .		
16	<b>2004 credit carryforward to 2006.</b> Enter the smaller of line 6 or line 15 . . . . .		
17	Subtract line 16 from line 15 . . . . .		
18	<b>2003 credit carryforward to 2006.</b> Enter the smaller of line 5 or line 17 . . . . .		
19	<b>2005 credit carryforward to 2006.</b> Subtract line 11 from line 3. If zero or less, enter -0- . . . . .		



**Passive Activity Loss Limitations**

Department of the Treasury  
Internal Revenue Service (99)

▶ See Separate instructions.

**2005**  
Attachment  
Sequence No. **88**

▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

Identifying number

**Part I 2005 Passive Activity Loss**

Caution: Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation see **Special Allowance for Rental Real Estate Activities** on page 3 of the instructions.)

- 1a Activities with net income (enter the amount from Worksheet 1, column (a))
- 1b Activities with net loss (enter the amount from Worksheet 1, column (b))
- 1c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))
- 1d Combine lines 1a, 1b, and 1c.

1a	E65300	
1b	( E65400 )	
1c	( E65570 )	

1d	E65600 +/-	
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**Commercial Revitalization Deductions From Rental Real Estate Activities**

- 2a Commercial revitalization deductions from Worksheet 2, column (a)
- 2b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)
- 2c Add lines 2a and 2b.

2a	( E65700 )	
2b	( E65870 )	

2c	( E65900 )	
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**All Other Passive Activities**

- 3a Activities with net income (enter the amount from Worksheet 3, column (a))
- 3b Activities with net loss (enter the amount from Worksheet 3, column (b))
- 3c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))
- 3d Combine lines 3a, 3b, and 3c.

3a	E66000	
3b	( E66100 )	
3c	( E66270 )	

3d	E66300 +/-	
----	------------	--

- 4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used

4	E66400 +/-	
---	------------	--

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate With Active Participation**

Note: Enter all numbers in Part II as positive amounts. See page 8 of the instructions for an example.

- 5 Enter the smaller of the loss on line 1d or the loss on line 4
- 6 Enter \$150,000. If married filing separately, see page 8
- 7 Enter modified adjusted gross income, but not less than zero (see page 8)  
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.
- 8 Subtract line 7 from line 6
- 9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 8
- 10 Enter the smaller of line 5 or line 9.  
If line 2c is a loss, go to Part III. Otherwise, go to line 15.

6	E66600	
7	E66700	
8	E66800	

5	E66500	
9	E66900	
10	E67000	

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

Note: Enter all numbers in Part III as positive amounts. See the example for Part II on page 8 of the instructions.

- 11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions
- 12 Enter the loss from line 4
- 13 Reduce line 12 by the amount on line 10
- 14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13

11	E67300	
12		
13	E67500	
14	E67600	

**Part IV Total Losses Allowed**

- 15 Add the income, if any, on lines 1a and 3a and enter the total
- 16 Total losses allowed from all passive activities for 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

15	E67900	
16	E68000	

▶ See instructions on back.  
▶ Attach to your tax return.

Name(s) shown on return

Identifying number

**Part I Current Year Credit**

1	Number of Forms 8609-A attached . . . . . ▶ N19																
2	Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) . . . . . (ii) . . . . . (iii) . . . . . (iv) . . . . .																
3	Current year credit from attached Form(s) 8609-A (see instructions) . . . . .	3	E68100														
4	Low-income housing credits from pass-through entities (if more than one entity, see instructions):  <table border="1"> <tr> <td>If you are a—</td> <td>Then enter the total of the current year credits from—</td> <td rowspan="3">}</td> <td rowspan="3">. . . . .</td> <td rowspan="3">EIN of pass-through entity</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 13, codes A and B</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 15, codes A and B; or Schedule K-1 (Form 1065-B), box 8</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), box 13, code C</td> <td></td> <td></td> <td></td> </tr> </table>	If you are a—	Then enter the total of the current year credits from—	}	. . . . .	EIN of pass-through entity	a Shareholder	Schedule K-1 (Form 1120S), box 13, codes A and B	b Partner	Schedule K-1 (Form 1065), box 15, codes A and B; or Schedule K-1 (Form 1065-B), box 8	c Beneficiary	Schedule K-1 (Form 1041), box 13, code C				4	E68120
If you are a—	Then enter the total of the current year credits from—	}	. . . . .				EIN of pass-through entity										
a Shareholder	Schedule K-1 (Form 1120S), box 13, codes A and B																
b Partner	Schedule K-1 (Form 1065), box 15, codes A and B; or Schedule K-1 (Form 1065-B), box 8																
c Beneficiary	Schedule K-1 (Form 1041), box 13, code C																
5	Add lines 3 and 4. See instructions to find out if you complete lines 6 through 17 or file Form 3800	5															
6	<b>Current year credit or passive activity credit</b> (see instructions) . . . . .	6	E68140														

**E68160**

**Part II Allowable Credit**

7	Regular tax before credits: <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 44 . . . . .</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .</li> <li>Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .</li> </ul>	7	
8	Alternative minimum tax: <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 35 . . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .</li> </ul>	8	
9	Add lines 7 and 8	9	
10a	Foreign tax credit	10a	
b	Credits from Form 1040, lines 48 through 54 . . . . .	10b	
c	Possessions tax credit (Form 5735, line 17 or 27) . . . . .	10c	
d	Nonconventional source fuel credit (Form 8907, line 23) . . . . .	10d	
e	Other specified credits (see instructions) . . . . .	10e	
f	Add lines 10a through 10e	10f	
11	Net income tax. Subtract line 10f from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 . . . . .	11	
12	Net regular tax. Subtract line 10f from line 7. If zero or less, enter -0- . . . . .	12	
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) . . . . .	13	
14	Tentative minimum tax (see instructions): <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 33 . . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 12 . . . . .</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 . . . . .</li> </ul>	14	
15	Enter the greater of line 13 or line 14 . . . . .	15	
16	Subtract line 15 from line 11. If zero or less, enter -0- . . . . .	16	
17	<b>Credit allowed for the current year.</b> Enter the smaller of line 6 or line 16 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 16 is smaller than line 6, see instructions . . . . .	17	

**Nondeductible IRAs**

▶ See separate instructions.

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

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

Your social security number

**COMBINED TOTAL**

**Fill in Your Address Only  
if You Are Filing This  
Form by Itself and Not  
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

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

**Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs**

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2005.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2005 and you made nondeductible contributions to a traditional IRA in 2005 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2005 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2005, including those made for 2005 from January 1, 2006, through April 17, 2006 (see page 5 of the instructions)	1	E70500	
2	Enter your total basis in traditional IRAs (see page 6 of the instructions)	2	E70300	
3	Add lines 1 and 2	3	E70550	
<p><b>In 2005, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b></p> <p><b>No</b> → Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p><b>Yes</b> → Go to line 4.</p>				
4	Enter those contributions included on line 1 that were made from January 1, 2006, through April 17, 2006	4	E70600	
5	Subtract line 4 from line 3	5	E70700	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2005, plus any outstanding rollovers. Subtract any repayments of qualified hurricane distributions. If the result is zero or less, enter -0- (see page 6 of the instructions)	6	E71000	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2005. Do not include rollovers (other than repayments of qualified hurricane distributions), conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7	E71100	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005. Do not include amounts converted that you later recharacterized (see page 7 of the instructions). Also enter this amount on line 16	8	E71125	
9	Add lines 6, 7, and 8	9	E71200	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	X	
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	E71150	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	E71400	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	E71175	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2005 and earlier years	14	E71550	
15a	Subtract line 12 from line 7	15a	E71552	
b	Amount on line 15a attributable to qualified hurricane distributions (see page 7 of the instructions). Also enter this amount on Form 8915, line 13	15b	E71560	
c	<b>Taxable amount.</b> Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15c	E71555	

**Note:** You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution (see page 7 of the instructions).

**Part II 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 Roth IRA in 2005 (excluding any portion you recharacterized).

**Caution:** If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2005, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2005. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).

<p><b>16</b> 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)</p>	<b>16</b>	E71580	
<p><b>17</b> 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)</p>	<b>17</b>	E71590	
<p><b>18 Taxable amount.</b> Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b</p>	<b>18</b>	E71600	

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2005. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), recharacterization, or return of certain contributions—see page 7 of the instructions.

<p><b>19</b> Enter your total nonqualified distributions from Roth IRAs in 2005 including any qualified first-time homebuyer distributions (see page 7 of the instructions)</p>	<b>19</b>	E71620	
<p><b>20</b> Qualified first-time homebuyer expenses (see page 8 of the instructions). <b>Do not</b> enter more than \$10,000</p>	<b>20</b>	E71692	
<p><b>21</b> Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25</p>	<b>21</b>	E71650	
<p><b>22</b> Enter your basis in Roth IRA contributions (see page 8 of the instructions)</p>	<b>22</b>	E71635	
<p><b>23</b> 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)</p>	<b>23</b>	E71640	
<p><b>24</b> Enter your basis in Roth IRA conversions (see page 8 of the instructions)</p>	<b>24</b>	E71680	
<p><b>25a</b> Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c</p>	<b>25a</b>	E71710	
<p><b>b</b> Amount on line 25a attributable to qualified hurricane distributions (see page 8 of the instructions). Also enter this amount on Form 8915, line 14</p>	<b>25b</b>	E71715	
<p><b>c Taxable amount.</b> 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</p>	<b>25c</b>	E71700	

**Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return**

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

\_\_\_\_\_  
Your signature

\_\_\_\_\_  
Date

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

**Nondeductible IRAs**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

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

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

Your social security number

**PRIMARY TOTAL**

**Fill in Your Address Only  
if You Are Filing This  
Form by Itself and Not  
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

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

**Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs**

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2005.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2005 and you made nondeductible contributions to a traditional IRA in 2005 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2005 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2005, including those made for 2005 from January 1, 2006, through April 17, 2006 (see page 5 of the instructions)	1	E68500	
2	Enter your total basis in traditional IRAs (see page 6 of the instructions)	2	E68300	
3	Add lines 1 and 2	3	E68550	
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <p>In 2005, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</p> </div> <p style="margin-left: 20px;">No → Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p style="margin-left: 20px;">Yes → Go to line 4.</p>				
4	Enter those contributions included on line 1 that were made from January 1, 2006, through April 17, 2006	4	E68600	
5	Subtract line 4 from line 3	5	E68700	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2005, plus any outstanding rollovers. Subtract any repayments of qualified hurricane distributions. If the result is zero or less, enter -0- (see page 6 of the instructions)	6	E69000	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2005. Do not include rollovers (other than repayments of qualified hurricane distributions), conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7	E69100	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005. Do not include amounts converted that you later recharacterized (see page 7 of the instructions). Also enter this amount on line 16	8	E69125	
9	Add lines 6, 7, and 8	9	E69200	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	PCTPRI ×	
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	E69150	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	E69400	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	E69175	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2005 and earlier years	14	E69550	
15a	Subtract line 12 from line 7	15a	E69552	
b	Amount on line 15a attributable to qualified hurricane distributions (see page 7 of the instructions). Also enter this amount on Form 8915, line 13	15b	E69557	
c	<b>Taxable amount.</b> Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15c	E69555	

**Note:** You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution (see page 7 of the instructions).

**Part II 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 Roth IRA in 2005 (excluding any portion you recharacterized).

**Caution:** If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2005, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2005. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).

16 If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2005 or 2006 (see page 7 of the instructions)	16	E69580
17 If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17	E69590
18 <b>Taxable amount.</b> Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	E69600

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2005. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), recharacterization, or return of certain contributions—see page 7 of the instructions.

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	E69620
20 Qualified first-time homebuyer expenses (see page 8 of the instructions). Do not enter more than \$10,000	20	E69692
21 Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	E69650
22 Enter your basis in Roth IRA contributions (see page 8 of the instructions)	22	E69635
23 Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	23	E69640
24 Enter your basis in Roth IRA conversions (see page 8 of the instructions)	24	E69680
25a Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	E69710
b Amount on line 25a attributable to qualified hurricane distributions (see page 8 of the instructions). Also enter this amount on Form 8915, line 14	25b	E69715
c <b>Taxable amount.</b> 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	25c	E69700

**Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return**

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

\_\_\_\_\_  
Your signature

\_\_\_\_\_  
Date

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

**Nondeductible IRAs**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

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

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

Your social security number

**SECONDARY TOTAL**

**Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

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

**Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs**

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2005.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2005 and you made nondeductible contributions to a traditional IRA in 2005 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2005 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2005, including those made for 2005 from January 1, 2006, through April 17, 2006 (see page 5 of the instructions)	1	E68505	
2	Enter your total basis in traditional IRAs (see page 6 of the instructions)	2	E68305	
3	Add lines 1 and 2	3	E68555	
<p><b>In 2005, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b></p> <p><b>No</b> → Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p><b>Yes</b> → Go to line 4.</p>				
4	Enter those contributions included on line 1 that were made from January 1, 2006, through April 17, 2006	4	E68605	
5	Subtract line 4 from line 3	5	E68705	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2005, plus any outstanding rollovers. Subtract any repayments of qualified hurricane distributions. If the result is zero or less, enter -0- (see page 6 of the instructions)	6	E69005	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2005. Do not include rollovers (other than repayments of qualified hurricane distributions), conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7	E69105	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005. Do not include amounts converted that you later recharacterized (see page 7 of the instructions). Also enter this amount on line 16	8	E69130	
9	Add lines 6, 7, and 8	9	E69205	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	PCTSEC	
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	E69155	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	E69405	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	E69180	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2005 and earlier years	14	E69551	
15a	Subtract line 12 from line 7	15a	E69553	
b	Amount on line 15a attributable to qualified hurricane distributions (see page 7 of the instructions). Also enter this amount on Form 8915, line 13	15b	E69558	
c	<b>Taxable amount.</b> Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15c	E69556	
<p><b>Note:</b> You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution (see page 7 of the instructions).</p>				

**Part II 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 Roth IRA in 2005 (excluding any portion you recharacterized).

**Caution:** If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2005, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2005. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).

16 If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005. Do not 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 <b>Taxable amount.</b> Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	E69605	

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2005. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), recharacterization, or return of certain contributions—see page 7 of the instructions.

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	
25a Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	E69711	
b Amount on line 25a attributable to qualified hurricane distributions (see page 8 of the instructions). Also enter this amount on Form 8915, line 14	25b	E69716	
c <b>Taxable amount.</b> 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	25c	E69705	

**Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return**

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

\_\_\_\_\_  
Your signature

\_\_\_\_\_  
Date

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



Form **8609-A**

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

OMB No. 1545-0988

(Rev. January 2006)  
Department of the Treasury  
Internal Revenue Service

► File with owner's federal income tax return.

Attachment  
Sequence No. **36**

Name(s) shown on return

Identifying number

**Part I Compliance Information**

- A Building identification number (BIN) ► .....
- B This Form 8609-A is for (check the box) ► a newly constructed or existing building   
section 42(e) rehabilitation expenditures
- C Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing credit agency for the building in A? .....
- 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 requirements 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.
- E Was there a decrease in the qualified basis of the building in A for the tax year for which this form is being filed? .....
- If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here—do not go to Part II.

Yes	No

**Part II Computation of Credit**

1	Eligible basis of building	1	E72000
2	Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions)	2	
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	E72020
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	
6	Multiply line 3 or line 4 by the percentage on line 5	6	
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	
14	Disallowed credit due to federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	E72040
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586.	18	

**General Instructions**

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

Note. Some of the line numbers on the 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.

## 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,  $\frac{59}{100} = .5900$ ). Low-income units are units occupied by qualifying tenants, while residential rental units are all units, whether or not occupied.

Generally, a unit is not treated as a low-income unit unless it is suitable for occupancy and is used other than on a transient basis. Section 42(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 ( $[\frac{.5}{12} + \frac{.5}{12} + \frac{.5}{12}] \div 12 = .1250$ ).

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 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).

**Line 4.** If you disposed of a building or your entire interest therein during the tax year and you posted a bond or pledged securities under section 42(j)(6), you may claim a credit based only on the number of months during the tax year for which you owned the building or an interest therein. Similarly, if you previously had no interest in the building, but you acquired the building or an interest therein during the tax year, you may claim a credit based only on the number of months during the tax year for which you owned the building or an interest therein.

If the building is owned by a pass-through entity, the entity does not need to make any adjustment on line 4, unless the entity either disposes of the building or its entire interest therein, or acquires the building or an interest therein during the tax year (and the entity previously had no interest in the building). Do not make an adjustment on line 4 for changes in the interests of the members of the pass-through entity during the tax year. Instead, the entity must reflect these changes in the amount of credit it passes through to its members.

The owner who has owned the building for the longest period during the month in which the change in ownership occurs is deemed to have owned the building for that month. If the seller and new owner have owned the building for the same amount of time during the month of disposition, the seller is deemed to have owned the building for that month.

If you owned the building, or an interest therein, for the entire year (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 you owned the building or an interest therein.

If the building is owned by a pass-through entity, the entity does not need to make any adjustment on line 8, unless the entity either 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.

**Special rules.** If a taxpayer is subject to recapture because of failure to post a bond or pledge securities upon the disposition of a building or interest therein (see *De minimis recapture rule* 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 1/2 of 40% (or 10%) of the line 15 credit amount.

If a taxpayer posts a bond or pledges securities upon the disposition of the building or upon a disposition of the

taxpayer's entire interest in the building, the taxpayer's line 16 credit amount is determined by multiplying the line 15 credit amount by the percentage interest in the building disposed of by the taxpayer. For example, if a building is owned by individuals A and B (60% by A and 40% by B) and at the close of the fifth month of the tax year, C buys A's 60% interest in the building and A posts a bond or pledges securities, then A would enter 60% of line 15 on line 16. (Lines 4 and 8 have already taken into account the 5 months of the tax year that A held an interest in the building.)

**De minimis recapture rule.** For administrative purposes, the Service has adopted a *de minimis* rule that applies to partners in partnerships (other than partnerships described in section 42(j)(5)(B)) owning interests in qualified low-income buildings. The rule allows a partner to elect to avoid or defer recapture resulting from a disposition of interest in a partnership without posting bond until the partner has disposed of more than 33 1/3 % of the partner's greatest total interest in the qualified low-income building through the partnership. See Rev. Rul. 90-60, 1990-2 C.B. 3, for more information on the *de minimis* rule.

Upon application by the building owner, the IRS may waive any recapture of the low-income housing credit for any *de minimis* error in complying with the minimum set-aside requirements.

**Line 17.** The first-year credit may have been reduced based on the number of full months the building was in service. The deferred balance of the credit for the first year is allowed in the 11th year. Include it on line 17 as a positive amount.

For example, see the example under *First-year modified percentage* on page 2. If this is the 11th year, enter .8750 times the eligible basis of the building (line 1) times the low-income portion (line 2) times

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

**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 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: **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.

**Line 11 Worksheet (Keep for Your Records)**

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	
<b>Note.</b> 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 out to at least four places (for example, .2500 + .2500 + .2500 = .7500, divided by 12 = .0625.))	4	
5	Increased qualified basis entitled to reduced credit. Multiply line 4 above by Form 8609-A, line 1	5	
6	Increased qualified basis not entitled to reduced credit. Subtract line 5 above from line 3 above	6	
7	Line 11 modification. Multiply line 6 above by two-thirds of the amount on line 5 of Form 8609-A. Enter the result here and on line 11 of Form 8609-A . . . . .	7	

\* Form 8609 (Schedule A) for tax year beginning in 2004

**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.

Child's name shown on return \_\_\_\_\_ Child's social security number \_\_\_\_\_

**Before you begin:** If the child, the parent, or any of the parent's other children under age 14 must use the Schedule D Tax Worksheet or has income from farming or fishing, see Pub. 929, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

**A** Parent's name (first, initial, and last). Caution: See instructions before completing. \_\_\_\_\_ **B** Parent's social security number \_\_\_\_\_  
 S024

**C** Parent's filing status (check one): **PMARS**  
 Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

**Part I Child's Net Investment Income**

1	Enter the child's investment income (see instructions)	1	E72800
2	If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$1,600. Otherwise, see instructions	2	E72900
3	Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but do attach it to the child's return	3	E73000
4	Enter the child's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 40	4	
5	Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but do attach it to the child's return	5	E73100

**Part II Tentative Tax Based on the Tax Rate of the Parent**

6	Enter the parent's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, enter -0-	6	E73200
7	Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above	7	E73300
8	Add lines 5, 6, and 7 (see instructions).	8	E73400
9	Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <b>DTAXF</b> ▶ <input type="checkbox"/>	9	E73500
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 41; or Form 1040NR-EZ, line 15. <b>Do not</b> include any tax from <b>Form 4972</b> or <b>8814</b> . If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here <b>DTAXP</b> ▶ <input type="checkbox"/>	10	E73600
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b>	11	E73700
12a	Add lines 5 and 7	12a	E73800
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	X
13	Multiply line 11 by line 12b	13	E74000

**Part III Child's Tax**—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4	14	E74100
15	Enter the tax on the amount on line 14 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <b>DTAXK</b> ▶ <input type="checkbox"/>	15	E74160
16	Add lines 13 and 15	16	E74200
17	Enter the tax on the amount on line 4 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <b>DTAXC</b> ▶ <input type="checkbox"/>	17	E74300
18	Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 41	18	E74400

**Credit for Prior Year Minimum Tax—  
Individuals, Estates, and Trusts**

▶ See Instructions.

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

Name(s) shown on return

Identifying number

**Part I Net Minimum Tax on Exclusion Items**

1	Combine lines 1, 6, and 10 of your 2004 Form 6251. Estates and trusts, see instructions . . . . .	<b>1</b>	<b>E80000</b>	<b>+/-</b>
2	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	<b>2</b>	<b>E80100</b>	<b>+/-</b>
3	Minimum tax credit net operating loss deduction (see instructions) . . . . .	<b>3</b>	<b>( E80150 )</b>	
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 . . . . .	<b>4</b>	<b>E80200</b>	
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 . . . . .	<b>5</b>	<b>E80300</b>	
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 . . . . .	<b>6</b>	<b>E80400</b>	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	<b>7</b>	<b>E80500</b>	
8	Multiply line 7 by 25% (.25) . . . . .	<b>8</b>	<b>E80600</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 . . . . .	<b>9</b>	<b>E80700</b>	
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 . . . . .	<b>10</b>	<b>E80800</b>	
11	<ul style="list-style-type: none"> <li>• 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.</li> <li>• <b>All others:</b> 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.</li> </ul>	<b>11</b>	<b>* PT3IND E80900</b>	
12	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	<b>12</b>	<b>E81000</b>	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	<b>13</b>	<b>E81100</b>	
14	Enter the amount from your 2004 Form 6251, line 34, or 2004 Form 1041, Schedule I, line 55 . . . . .	<b>14</b>	<b>E81200</b>	
15	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . . .	<b>15</b>	<b>E81300</b>	

**Part 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 . . . . .	<b>16</b>	<b>E81400</b>	
17	Enter the amount from line 15 above . . . . .	<b>17</b>		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	<b>18</b>	<b>E81500</b>	<b>+/-</b>
19	<b>2004 minimum tax credit carryforward.</b> Enter the amount from your 2004 Form 8801, line 26 . . . . .	<b>19</b>	<b>E81600</b>	
20	Enter the total of your 2004 unallowed nonconventional source fuel credit and 2004 unallowed qualified electric vehicle credit (see instructions) . . . . .	<b>20</b>	<b>E81700</b>	
21	Combine lines 18, 19, and 20. If zero or less, <b>stop here</b> and see instructions . . . . .	<b>21</b>	<b>E82100</b>	
22	Enter your 2005 regular income tax liability minus allowable credits (see instructions) . . . . .	<b>22</b>	<b>E81800</b>	
23	Enter the amount from your 2005 Form 6251, line 33, or 2005 Form 1041, Schedule I, line 54 . . . . .	<b>23</b>	<b>E81850</b>	
24	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	<b>24</b>	<b>E81900</b>	
25	<b>Minimum tax credit.</b> Enter the <b>smaller</b> 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 . . . . .	<b>25</b>	<b>E82000</b>	
26	<b>Minimum tax credit carryforward to 2006.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . .	<b>26</b>	<b>E82200</b>	

**Part III Tax Computation Using Maximum Capital Gains Rates**

**Caution:** 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. Enter the amount from Form 8801, line 10
- 28. Enter the amount from line 6 of your 2004 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2004 Schedule D Tax Worksheet, or the amount from line 22 of the 2004 Schedule D (Form 1041), whichever applies.\*

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)
- 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. Enter the smaller of line 27 or line 30
- 32. Subtract line 31 from line 27

- 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. Subtract line 35 from line 34. If zero or less, enter -0-

- 37. Enter the smaller of line 27 or line 28

- 38. Enter the smaller of line 36 or line 37

- 39. Multiply line 38 by 5% (.05)

- 40. Subtract line 38 from line 37

- 41. Multiply line 40 by 15% (.15)

If line 29 is zero or blank, skip lines 42 and 43 and go to line 44. Otherwise, go to line 42.

- 42. Subtract line 37 from line 31

- 43. Multiply line 42 by 25% (.25)

- 44. Add lines 33, 39, 41, and 43

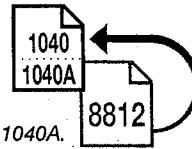
- 45. If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result

- 46. Enter the smaller of line 44 or line 45 here and on line 11

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			44
			45
			46

\* 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 Schedule D (Form 1040) (page 37 of the 2004 Instructions for Form 1041).

**Additional Child Tax Credit**



Department of the Treasury  
Internal Revenue Service (99)

Complete and attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number

**Part I All Filers**

**1** Enter the amount from line 1 of your Child Tax Credit Worksheet on page 42 of the Form 1040 instructions or page 39 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication

**1** E82925

**2** Enter the amount from Form 1040, line 52, or Form 1040A, line 33

**2** E82930

**3** Subtract line 2 from line 1. If zero, stop; you cannot take this credit

**3** E82935

**4a** Earned income (see instructions on back). If your main home was in the Hurricane Katrina disaster area on August 25, 2005, and you are electing to use your 2004 earned income, check here  PYINC

**4a** E82880

**b** Nontaxable combat pay (see instructions on back)

**4b** E82882

**5** Is the amount on line 4a more than \$11,000?

- No. Leave line 5 blank and enter -0- on line 6.
- Yes. Subtract \$11,000 from the amount on line 4a. Enter the result

**5** E82885

**6** Multiply the amount on line 5 by 15% (.15) and enter the result  
Next. Do you have three or more qualifying children?

**6** E82890

- No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13.
- Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

**Part II Certain Filers Who Have Three or More Qualifying Children**

**7** Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back

**7** E82900

**8** **1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63.

**8** E82905

**1040A filers:** Enter -0-.

**9** Add lines 7 and 8

**9** E82910

**10** **1040 filers:** Enter the total of the amounts from Form 1040, lines 66a and 67.

**1040A filers:** Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back).

**10** E82915

**11** Subtract line 10 from line 9. If zero or less, enter -0-

**11** E82920

**12** Enter the larger of line 6 or line 11

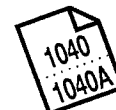
**12** E82937

Next, enter the smaller of line 3 or line 12 on line 13.

**Part III Additional Child Tax Credit**

**13** This is your additional child tax credit

**13** E82940



Enter this amount on Form 1040, line 68, or Form 1040A, line 42.



**Parents' Election To Report  
Child's Interest and Dividends**

▶ See instructions.

▶ Attach to parents' Form 1040 or Form 1040NR.

Name(s) shown on your return

Your social security number

**Caution.** The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you may not take** on page 2.

**A** Child's name (first, initial, and last)

FIRST FORM

**B** Child's social security number

S044

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

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

<b>1a</b> 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	<b>1a</b>	E83060	
<b>b</b> Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a	<b>1b</b>	E83080	
<b>2</b> 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	<b>2</b>	E83130	
<b>3</b> Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	<b>3</b>	E83185	
<b>4</b> 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	<b>4</b>	E83160	
<b>5</b> Base amount	<b>5</b>	1,600	00
<b>6</b> Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below	<b>6</b>	E83180	

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

<b>7</b> Amount not taxed	<b>7</b>	800	00
<b>8</b> Subtract line 7 from line 4. If the result is zero or less, enter -0-	<b>8</b>	E83190	
<b>9</b> <b>Tax.</b> Is the amount on line 8 less than \$800? <input type="checkbox"/> <b>No.</b> Enter \$80 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 8 by 10% (.10). Enter the result here and see the <b>Note</b> below.	<b>9</b>	E83200	

**Note.** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 41. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 41.

Form **8814**

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

**2005**

Attachment  
Sequence No. **40**

Name(s) shown on your return

Your social security number

**Caution.** The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you may not take on page 2.**

A Child's name (first, initial, and last)

SECOND FORM

B Child's social security number

S045

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

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

1a	Enter your child's <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	E83460	
b	Enter your child's <b>tax-exempt</b> interest. Do not include this amount on line 1a . . . . .	1b	E83480	
2	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions . . . . .	2	E83530	
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .	3	E83585	
4	Add lines 1a, 2, and 3. If the total is \$1,600 or less, skip lines 5 and 6 and go to line 7. If the total is \$8,000 or more, do not file this form. Your child must file his or her own return to report the income . . . . .	4	E83560	
5	Base amount . . . . .	5		1,600 00
6	Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below . . . . .	6	E83580	

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

7	Amount not taxed . . . . .	7		800 00
8	Subtract line 7 from line 4. If the result is zero or less, enter -0- . . . . .	8	E83590	
9	<b>Tax.</b> Is the amount on line 8 less than \$800? <input type="checkbox"/> <b>No.</b> Enter \$80 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 8 by 10% (.10). Enter the result here and see the <b>Note</b> below.	9	E83600	

**Note.** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 41. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 41.

Form **8814**

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

**2005**

Attachment  
Sequence No. **40**

Name(s) shown on your return

Your social security number

**Caution.** The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you may not take** on page 2.

A Child's name (first, initial, and last)

THIRD FORM

B Child's social security number

S046

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

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

1a	Enter your child's <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	E83860	
b	Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a . . . . .	1b	E83880	
2	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions . . . . .	2	E83930	
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .	3	E83985	
4	Add lines 1a, 2, and 3. If the total is \$1,600 or less, skip lines 5 and 6 and go to line 7. If the total is \$8,000 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income . . . . .	4	E83960	
5	Base amount . . . . .	5		1,600 00
6	Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below . . . . .	6	E83980	

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

7	Amount not taxed . . . . .	7		800 00
8	Subtract line 7 from line 4. If the result is zero or less, enter -0- . . . . .	8	E83990	
9	<b>Tax.</b> Is the amount on line 8 less than \$800? <input type="checkbox"/> <b>No.</b> Enter \$80 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 8 by 10% (.10). Enter the result here and see the <b>Note</b> below.	9	E84000	

**Note.** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 41. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 41.

**Parents' Election To Report  
Child's Interest and Dividends**

▶ See instructions.

▶ Attach to parents' Form 1040 or Form 1040NR.

Name(s) shown on your return

Your social security number

**Caution.** The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you may not take** on page 2.

A Child's name (first, initial, and last)

MORE THAN 3 FORMS

B Child's social security number

F8814A

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

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

<b>1a</b> 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 . . . . .	<b>1a</b>		
<b>b</b> Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a . . . . .	<b>1b</b>		
<b>2</b> 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 . . . . .	<b>2</b>		
<b>3</b> Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .	<b>3</b>		
<b>4</b> 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 . . . . .	<b>4</b>		
<b>5</b> Base amount . . . . .	<b>5</b>	1,600	00
<b>6</b> Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below . . . . .	<b>6</b>	E84210	

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

<b>7</b> Amount not taxed . . . . .	<b>7</b>	800	00
<b>8</b> Subtract line 7 from line 4. If the result is zero or less, enter -0- . . . . .	<b>8</b>		
<b>9</b> <b>Tax.</b> Is the amount on line 8 less than \$800? <input type="checkbox"/> <b>No.</b> Enter \$80 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 8 by 10% (.10). Enter the result here and see the <b>Note</b> below. } . . . . .	<b>9</b>	E84220	

**Note.** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 41. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 41.

Form **8814**

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

**2005**

Attachment  
Sequence No. 40

Name(s) shown on your return

Your social security number

**Caution.** The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you may not take** on page 2.

A Child's name (first, initial, and last)

COMBINED FORMS

B Child's social security number

S044,S045,S046

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

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

1a	Enter your child's <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	E84060	
b	Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a . . . . .	1b	E84080	
2	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions . . . . .	2	E84130	
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .	3	E84185	
4	Add lines 1a, 2, and 3. If the total is \$1,600 or less, skip lines 5 and 6 and go to line 7. If the total is \$8,000 or more, <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	<b>Tax.</b> Is the amount on line 8 less than \$800? <input type="checkbox"/> <b>No.</b> Enter \$80 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 8 by 10% (.10). Enter the result here and see the <b>Note</b> below.	9	E84200	

**Note.** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 41. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 41.

**Like-Kind Exchanges**  
(and section 1043 conflict-of-interest sales)

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

**Part I Information on the Like-Kind Exchange**

**Note:** If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

- 1 Description of like-kind property given up ▶ .....
- 2 Description of like-kind property received ▶ .....
- 3 Date like-kind property given up was originally acquired (month, day, year) . . . . . 

3	/	/
---	---	---
- 4 Date you actually transferred your property to other party (month, day, year) . . . . . 

4	/	/
---	---	---
- 5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written notice requirement . . . . . 

5	/	/
---	---	---
- 6 Date you actually received the like-kind property from other party (month, day, year). See instructions 

6	/	/
---	---	---

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . . .  Yes  No

**Part II Related Party Exchange Information**

8 Name of related party	Relationship to you	Related party's identifying number
Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)		

- 9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party directly or indirectly (such as through an intermediary) sell or dispose of any part of the like-kind property received from you in the exchange? . . . . .  Yes  No
- 10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? . . . . .  Yes  No

*If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 unless one of the exceptions on line 11 applies.*

- 11 If one of the exceptions below applies to the disposition, check the applicable box:
  - a  The disposition was after the death of either of the related parties.
  - b  The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
  - c  You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions).

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

Your social security number

**Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received**

**Caution:** If you transferred and received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

**Note:** Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up	12	E36390	+/-	
13	Adjusted basis of other property given up	13	E36395	+/-	
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14	E36400	+/-	
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15	E36405		
16	FMV of like-kind property you received	16	E36410	+/-	
17	Add lines 15 and 16	17	E36415	+/-	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions)	18	E36420	+/-	
19	<b>Realized gain or (loss).</b> Subtract line 18 from line 17	19	E36425	+/-	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	E36430		
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	E36435	+/-	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22	E36440		
23	<b>Recognized gain.</b> Add lines 21 and 22	23	E36445		
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	E36450	+/-	
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23	25	E36455	+/-	

**Part IV 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 Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	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.)				
27	Description of divested property				
28	Description of replacement property				
29	Date divested property was sold (month, day, year)	29	/	/	
30	Sales price of divested property (see instructions)	30			
31	Basis of divested property	31			
32	<b>Realized gain.</b> Subtract line 31 from line 30	32			
33	Cost of replacement property purchased within 60 days after date of sale	33			
34	Subtract line 33 from line 30. If zero or less, enter -0-	34			
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35			
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)	36			
37	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32	37			
38	<b>Basis of replacement property.</b> 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](http://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](http://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](http://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").



3. 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 qualified 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](http://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

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 exercising a 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 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.

<b>Recordkeeping</b> . . . . .	1 hr., 38 min.
<b>Learning about the law or the form</b> . . . . .	27 min.
<b>Preparing the form</b> . . . . .	59 min.
<b>Copying, assembling, and sending the form to the IRS</b> . . . . .	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.

**Expenses for Business Use of Your Home**

▶ File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

**2005**

Attachment Sequence No. **66**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

Name(s) of proprietor(s)

Your social security number

FIRST FORM

**Part I Part of Your Home Used for Business**

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)		<b>1</b>	
2	Total area of home		<b>2</b>	
3	Divide line 1 by line 2. Enter the result as a percentage		<b>3</b>	%
<ul style="list-style-type: none"> <li>• For daycare facilities not used exclusively for business, also complete lines 4-6.</li> <li>• All others, skip lines 4-6 and enter the amount from line 3 on line 7.</li> </ul>				
4	Multiply days used for daycare during year by hours used per day	<b>4</b>	hr.	
5	Total hours available for use during the year (365 days × 24 hours) (see instructions)	<b>5</b>	8,760 hr.	
6	Divide line 4 by line 5. Enter the result as a decimal amount	<b>6</b>		
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. ▶		<b>7</b>	%

**Part II Figure Your Allowable Deduction**

8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions. See instructions for columns (a) and (b) before completing lines 9-20.		<b>8</b>	
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		<b>13</b>	
14	Add line 12, column (a) and line 13		<b>14</b>	
15	Subtract line 14 from line 8. If zero or less, enter -0-		<b>15</b>	
16	Excess mortgage interest (see instructions)			
17	Insurance			
18	Repairs and maintenance			
19	Utilities			
20	Other expenses (see instructions)			
21	Add lines 16 through 20		<b>21</b>	
22	Multiply line 21, column (b) by line 7		<b>22</b>	
23	Carryover of operating expenses from 2004 Form 8829, line 41		<b>23</b>	
24	Add line 21 in column (a), line 22, and line 23		<b>24</b>	
25	Allowable operating expenses. Enter the smaller of line 15 or line 24		<b>25</b>	
26	Limit on excess casualty losses and depreciation. Subtract line 25 from line 15		<b>26</b>	
27	Excess casualty losses (see instructions)		<b>27</b>	
28	Depreciation of your home from Part III below		<b>28</b>	E91445
29	Carryover of excess casualty losses and depreciation from 2004 Form 8829, line 42		<b>29</b>	
30	Add lines 27 through 29		<b>30</b>	
31	Allowable excess casualty losses and depreciation. Enter the smaller of line 26 or line 30		<b>31</b>	
32	Add lines 14, 25, and 31		<b>32</b>	
33	Casualty loss portion, if any, from lines 14 and 31. Carry amount to Form 4684, Section B		<b>33</b>	E91447
34	Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶		<b>34</b>	

**Part III Depreciation of Your Home**

35	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)		<b>35</b>	
36	Value of land included on line 35		<b>36</b>	
37	Basis of building. Subtract line 36 from line 35		<b>37</b>	
38	Business basis of building. Multiply line 37 by line 7		<b>38</b>	
39	Depreciation percentage (see instructions)		<b>39</b>	%
40	Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above		<b>40</b>	

**Part IV Carryover of Unallowed Expenses to 2006**

41	Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-		<b>41</b>	
42	Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-		<b>42</b>	E91449

## Expenses for Business Use of Your Home

Department of the Treasury  
Internal Revenue Service (99)

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

**2005**  
Attachment  
Sequence No. **66**

▶ **See separate instructions.**

Name(s) of proprietor(s)

Your social security number

### SECOND FORM

#### Part I Part of Your Home Used for Business

1 Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	<b>1</b>	
2 Total area of home	<b>2</b>	
3 Divide line 1 by line 2. Enter the result as a percentage	<b>3</b>	%
<ul style="list-style-type: none"> <li>• For daycare facilities not used exclusively for business, also complete lines 4-6.</li> <li>• All others, skip lines 4-6 and enter the amount from line 3 on line 7.</li> </ul>		
4 Multiply days used for daycare during year by hours used per day	<b>4</b>	h r.
5 Total hours available for use during the year (365 days × 24 hours) (see instructions)	<b>5</b>	8,760 h r.
6 Divide line 4 by line 5. Enter the result as a decimal amount	<b>6</b>	
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. ▶	<b>7</b>	%

#### Part II Figure Your Allowable Deduction

8 Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions. See instructions for columns (a) and (b) before completing lines 9-20.	<b>8</b>	
9	(a) Direct expenses	(b) Indirect expenses
9 Casualty losses (see instructions)	<b>9</b>	
10 Deductible mortgage interest (see instructions)	<b>10</b>	
11 Real estate taxes (see instructions)	<b>11</b>	
12 Add lines 9, 10, and 11	<b>12</b>	
13 Multiply line 12, column (b) by line 7	<b>13</b>	
14 Add line 12, column (a) and line 13	<b>14</b>	
15 Subtract line 14 from line 8. If zero or less, enter -0-	<b>15</b>	
16 Excess mortgage interest (see instructions)	<b>16</b>	
17 Insurance	<b>17</b>	
18 Repairs and maintenance	<b>18</b>	
19 Utilities	<b>19</b>	
20 Other expenses (see instructions)	<b>20</b>	
21 Add lines 16 through 20	<b>21</b>	
22 Multiply line 21, column (b) by line 7	<b>22</b>	
23 Carryover of operating expenses from 2004 Form 8829, line 41	<b>23</b>	
24 Add line 21 in column (a), line 22, and line 23	<b>24</b>	
25 Allowable operating expenses. Enter the smaller of line 15 or line 24	<b>25</b>	
26 Limit on excess casualty losses and depreciation. Subtract line 25 from line 15	<b>26</b>	
27 Excess casualty losses (see instructions)	<b>27</b>	
28 Depreciation of your home from Part III below	<b>28</b>	E92445
29 Carryover of excess casualty losses and depreciation from 2004 Form 8829, line 42	<b>29</b>	
30 Add lines 27 through 29	<b>30</b>	
31 Allowable excess casualty losses and depreciation. Enter the smaller of line 26 or line 30	<b>31</b>	
32 Add lines 14, 25, and 31	<b>32</b>	
33 Casualty loss portion, if any, from lines 14 and 31. Carry amount to Form 4684, Section B	<b>33</b>	E92447
34 Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶	<b>34</b>	

#### Part III Depreciation of Your Home

35 Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	<b>35</b>	
36 Value of land included on line 35	<b>36</b>	
37 Basis of building. Subtract line 36 from line 35	<b>37</b>	
38 Business basis of building. Multiply line 37 by line 7	<b>38</b>	
39 Depreciation percentage (see instructions)	<b>39</b>	%
40 Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above	<b>40</b>	

#### Part IV Carryover of Unallowed Expenses to 2006

41 Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-	<b>41</b>	
42 Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-	<b>42</b>	E92449



8829

Expenses for Business Use of Your Home

OMB No. 1545-0074

Form

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

2005

Attachment Sequence No. 66

Department of the Treasury Internal Revenue Service (99)

See separate instructions.

Name(s) of proprietor(s)

COMBINED TOTAL

Your social security number

Part I Part of Your Home Used for Business

Table with 7 rows for Part I. Includes instructions for calculating business percentage based on area used and total area of home.

Part II Figure Your Allowable Deduction

Table with 34 rows for Part II. Includes instructions for calculating allowable deduction, with columns for direct and indirect expenses.

Part III Depreciation of Your Home

Table with 9 rows for Part III. Includes instructions for calculating depreciation allowance based on adjusted basis and depreciation percentage.

Part IV Carryover of Unallowed Expenses to 2006

Table with 2 rows for Part IV. Includes instructions for carryover of unallowed expenses.

**Qualified Adoption Expenses**

▶ Attach to Form 1040 or 1040A.  
 ▶ See separate instructions.

Name(s) shown on return

Your social security number

*Before you begin:* See Definitions 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.

1	(a) Child's name  First Last		(b) Child's year of birth	Check if child was—			(f) Child's identifying number
				(c) born before 1988 and was disabled	(d) a child with special needs	(e) a foreign child	
Child 1	QAENMCT1		QAEDOB1	DSABC1	SPNDC1	FORNC1	S047
Child 2	QAENMCT2		QAEDOB2	DSABC2	SPNDC2	FORNC2	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? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See page 4 of the instructions for the amount to enter.	3				
4 Subtract line 3 from line 2 . . . . .	4				
5 <b>Qualified adoption expenses</b> (see page 4 of the instructions)  <b>Caution:</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2005.	5	E86100	E86110		
6 Enter the smaller of line 4 or line 5 . . . . .	6				
7 Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12 . . . . .	7				E86115
8 Modified adjusted gross income (see page 4 of the instructions) . . . . .	8				
9 Is line 8 more than \$159,450? <input type="checkbox"/> No. Skip lines 9 and 10, and enter -0- on line 11. <input type="checkbox"/> Yes. Subtract \$159,450 from line 8 . . . . .	9				
10 Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000" . . . . .	10				X
11 Multiply line 7 by line 10 . . . . .	11				
12 Subtract line 11 from line 7 . . . . .	12				E86119
13 Credit carryforward from prior years (line 23 of your <b>Credit Carryforward Worksheet</b> on page 4 of the 2004 Form 8839 instructions) . . . . .	13				E86120
14 Add lines 12 and 13 . . . . .	14				E86125
15 Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . .	15				
16 <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 47 through 52, plus any mortgage interest credit from Form 8396, line 11.  <b>1040A filers:</b> Enter the total of the amounts from Form 1040A, lines 29 through 33.	16				
17 Subtract line 16 from line 15 . . . . .	17				
18 <b>Adoption credit.</b> Enter the smaller of line 14 or line 17 here and on Form 1040, line 53, or Form 1040A, line 34. If line 17 is smaller than line 14, you may have a credit carryforward (see page 4 of the instructions) . . . . .	18				E86160

**Part III** Employer-Provided Adoption Benefits

		Child 1		Child 2		
19	Maximum exclusion per child	19	\$10,630 00	\$10,630 00		
20	Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See page 4 of the instructions for the amount to enter.	20				
21	Subtract line 20 from line 19	21				
22	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				
23	Add the amounts on line 22	23				E86130
24	Enter the smaller of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2005, enter the amount from line 21	24				
25	Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31	25				
26	Modified adjusted gross income (from the worksheet on page 6 of the instructions)	26				
27	Is line 26 more than \$159,450? <input type="checkbox"/> No. Skip lines 27 and 28, and enter -0- on line 29. <input type="checkbox"/> Yes. Subtract \$159,450 from line 26	27				
28	Divide line 27 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000"	28		X		
29	Multiply line 25 by line 28	29				
30	Excluded benefits. Subtract line 29 from line 25	30				E86140
31	Taxable benefits. Is line 30 more than line 23? <input type="checkbox"/> No. Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 7 of Form 1040 or 1040A. On the line next to line 7, enter "AB." <input type="checkbox"/> Yes. Subtract line 23 from line 30. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or 1040A by the amount on Form 8839, line 31, and enter the result on line 7 of Form 1040 or 1040A. On the line next to line 7, enter "SNE."	31				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.



# Empowerment Zone and Renewal Community Employment Credit

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

**2005**  
Attachment  
Sequence No. **99**

Name(s) shown on return

Identifying number

## Part I Current Year Credit

1 Enter the total qualified wages paid or incurred during calendar year 2005 only (see instructions)													
a	Qualified empowerment zone wages . . . . . \$ . . . . . X 20% (.20)	1a	E75001										
b	Qualified renewal community wages . . . . . \$ . . . . . X 15% (.15)	1b	E75002										
2 Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages		2											
3 Form 8844 credits from pass-through entities:		3											
	<table border="1"> <tr> <th>If you are a—</th> <th>Then enter the total of the current year credits from—</th> </tr> <tr> <td>a Shareholder . . . . .</td> <td>Schedule K-1 (Form 1120S), box 13, code F, G, or M . . . . .</td> </tr> <tr> <td>b Partner . . . . .</td> <td>Schedule K-1 (Form 1065), box 15, code F, G, or M . . . . .</td> </tr> <tr> <td>c Beneficiary . . . . .</td> <td>Schedule K-1 (Form 1041), box 13, code K . . . . .</td> </tr> <tr> <td>d Patron . . . . .</td> <td>Written statement from cooperative . . . . .</td> </tr> </table>	If you are a—	Then enter the total of the current year credits from—	a Shareholder . . . . .	Schedule K-1 (Form 1120S), box 13, code F, G, or M . . . . .	b Partner . . . . .	Schedule K-1 (Form 1065), box 15, code F, G, or M . . . . .	c Beneficiary . . . . .	Schedule K-1 (Form 1041), box 13, code K . . . . .	d Patron . . . . .	Written statement from cooperative . . . . .	4	
If you are a—	Then enter the total of the current year credits from—												
a Shareholder . . . . .	Schedule K-1 (Form 1120S), box 13, code F, G, or M . . . . .												
b Partner . . . . .	Schedule K-1 (Form 1065), box 15, code F, G, or M . . . . .												
c Beneficiary . . . . .	Schedule K-1 (Form 1041), box 13, code K . . . . .												
d Patron . . . . .	Written statement from cooperative . . . . .												
4 Add lines 2 and 3 . . . . .		4											
5 Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions) . . . . .		5											
6 Subtract line 5 from line 4 . . . . .		6											
7 Passive activity credit allowed for 2005 (see instructions) . . . . .		7											
8 Carryforward of empowerment zone and renewal community employment credit to 2005 . . . . .		8											
9 Carryback of empowerment zone and renewal community employment credit from 2006 (see instructions) . . . . .		9											
10 Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.) . . . . .		10	E75000										

## Part II Allowable Credit

11 Regular tax before credits:			
<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 44 . . . . .</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .</li> <li>Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .</li> </ul>		11	
12 Alternative minimum tax:			
<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 35 . . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .</li> </ul>		12	E75015
13 Add lines 11 and 12 . . . . .		13	
14a Foreign tax credit . . . . .		14a	
b Credits from Form 1040, lines 48 through 54 . . . . .		14b	
c Possessions tax credit (Form 5735, line 17 or 27) . . . . .		14c	
d Nonconventional source fuel credit (Form 8907, line 23) . . . . .		14d	
e Other specified credits (see instructions) . . . . .		14e	
f Add lines 14a through 14e . . . . .		14f	
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 Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-		16	E75010
17 Tentative minimum tax (see instructions) . . . . .		17	E75020
18 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)		18	E75050
19 Multiply line 17 by 75% (.75) . . . . .		19	E75030
20 Enter the greater of line 18 or line 19 . . . . .		20	
21 Subtract line 20 from line 15. If zero or less, enter -0-		21	
22 General business credit (see instructions) . . . . .		22	
23 Subtract line 22 from line 21 . . . . .		23	
24 Credit allowed for the current year. Enter the smaller of line 10 or line 23 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 23 is smaller than line 10, see instructions		24	E75060

**Archer MSAs and  
Long-Term Care Insurance Contracts**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

Social security number of MSA  
account holder. If both spouses  
have MSAs, see page 1 of the instructions ▶

**Section A. Archer MSAs.** If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

**Part I General Information.** See page 2 of the instructions.

- |   |           |        |     |    |
|---|-----------|--------|-----|----|
| 1a Did you or your employer make contributions to your Archer MSA for 2005?   | <b>1a</b> | MSAPRI | Yes | No |
| b If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?   | <b>1b</b> | MSAPUN |     |    |
| c If line 1a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family |           | MSAPHD |     |    |
| 2a If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2005?                                      | <b>2a</b> | MSASEC |     |    |
| b If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)?  | <b>2b</b> | MSASUN |     |    |
| c If line 2a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family |           | MSASHD |     |    |

**Part II Archer MSA Contributions and Deductions.** See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part II for each spouse (see page 2 of the instructions).

- |  |          |        |  |  |
|--|----------|--------|--|--|
| 3 Total employer contributions to your Archer MSA(s) for 2005  | <b>3</b> | T86200 |  |  |
| 4 Archer MSA contributions you made for 2005, including those made from January 1, 2006, through April 17, 2006, that were for 2005. Do not include rollovers (see page 4 of the instructions)   | <b>4</b> | E86210 |  |  |
| 5 Limitation from the worksheet on page 3 of the instructions  | <b>5</b> | E86220 |  |  |
| 6 Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)  | <b>6</b> | E86230 |  |  |
| 7 Archer MSA deduction. Enter the smallest of line 4, 5, or 6. Also include this amount in the total on Form 1040, line 36. On the dotted line next to line 36, enter "MSA" and the amount<br><i>Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 4 of the instructions).</i> | <b>7</b> | E86240 |  |  |

**Part III Archer MSA Distributions**

- |  |            |        |  |  |
|--|------------|--------|--|--|
| 8a Total distributions you and your spouse received in 2005 from all Archer MSAs (see page 4 of the instructions)  | <b>8a</b>  | E86250 |  |  |
| b Distributions included on line 8a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 8a that were withdrawn by the due date of your return (see page 4 of the instructions) | <b>8b</b>  | E86260 |  |  |
| c Subtract line 8b from line 8a  | <b>8c</b>  | E86270 |  |  |
| 9 Unreimbursed qualified medical expenses (see page 4 of the instructions)   | <b>9</b>   | E86280 |  |  |
| 10 Taxable Archer MSA distributions. Subtract line 9 from line 8c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "MSA" and the amount   | <b>10</b>  | E86290 |  |  |
| 11a If any of the distributions included on line 10 meet any of the <b>Exceptions to the Additional 15% Tax</b> (see page 4 of the instructions), check here <input type="checkbox"/>  |            | MSAEXC |  |  |
| b <b>Additional 15% tax</b> (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 63. On the dotted line next to line 63, enter "MSA" and the amount             | <b>11b</b> | E86300 |  |  |

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2005 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 5 of the instructions).

- |   |            |        |  |  |
|---|------------|--------|--|--|
| 12 Total distributions you received in 2005 from all Medicare Advantage MSAs (see page 5 of the instructions)   | <b>12</b>  | E86375 |  |  |
| 13 Unreimbursed qualified medical expenses (see page 5 of the instructions)   | <b>13</b>  | E86380 |  |  |
| 14 Taxable Medicare Advantage MSA distributions. Subtract line 13 from line 12. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount | <b>14</b>  | E86385 |  |  |
| 15a If any of the distributions included on line 14 meet any of the <b>Exceptions to the Additional 50% Tax</b> (see page 5 of the instructions), check here <input type="checkbox"/>   |            | MEDEXC |  |  |
| b <b>Additional 50% tax</b> (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 63. On the dotted line next to line 63, enter "Med MSA" and the amount   | <b>15b</b> | E86390 |  |  |

Name of policyholder (as shown on Form 1040)

Social security number of policyholder ▶

**Section C. Long-Term Care (LTC) Insurance Contracts.** See Filing Requirements for Section C on page 6 of the instructions before completing this section.

If more than one Section C is attached, check here

16a Name of insured ▶ ..... b Social security number of insured ▶ .....

17 In 2005, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? ..... MSALTC  Yes  No

18 Was the insured a terminally ill individual? ..... MSATRM  Yes  No

**Note:** If "Yes" and the **only** payments you received in 2005 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28.

19 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked

19	E86310	
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**Caution:** Do not use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.

20 Enter the part of the amount on line 19 that is from **qualified** LTC insurance contracts

20	E86315	
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21 Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions)

21	E86320	
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22 Add lines 20 and 21

22	E86330	
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**Note:** If you checked "Yes" on line 17 above, see **Multiple Payees** on page 7 of the instructions before completing lines 23 through 27.

23 Multiply \$240 by the number of days in the LTC period

23	E86340	
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24 Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions)

24	E86350	
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25 Enter the **larger** of line 23 or line 24

25	E86355	
----	--------	--

26 Reimbursements for qualified LTC services provided for the insured during the LTC period

26	E86360	
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**Caution:** If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.

27 Per diem limitation. Subtract line 26 from line 25

27	E86365	
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28 **Taxable payments.** Subtract line 27 from line 22. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount

28	E86370	
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Form **8863**  
 (Rev. January 2006)  
 Department of the Treasury  
 Internal Revenue Service (99)  
 Name(s) shown on return

**Education Credits**  
**(Hope and Lifetime Learning Credits)**  
 ▶ See instructions.  
 ▶ Attach to Form 1040 or Form 1040A.

**2005**  
 Attachment  
 Sequence No. **50**

Your social security number

**Caution:** You cannot take both an education credit and the tuition and fees deduction (Form 1040, line 34, or Form 1040A, line 19) for the same student in the same year.

**Part I Hope Credit. Caution:** You cannot take the Hope credit for more than 2 tax years for the same student.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,000* for each student.	(d) Enter the smaller of the amount in column (c) or \$1,000**	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)	
N20 number of qualified students		S058	E87480			E87481	
		S059	E87485			E87486	
		S060	E87490			E87491	
		S061	E87495			E87496	
* For each student who attended an eligible educational institution in the Gulf Opportunity Zone, do not enter more than \$4,000. ** For each student who attended an eligible educational institution in the Gulf Opportunity Zone, enter the smaller of the amount in column (c) or \$2,000.							
2	Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III					2	E87520

**Part II Lifetime Learning Credit**

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
N25 number of lifetime learning credit students		S062 S063	E87526 E87522
		S064 S065	E87528 E87524
4	Add the amounts on line 3, column (c), and enter the total		4 E87530
5a	Enter the smaller of line 4 or \$10,000		5a E87540
b	For students who attended an eligible educational institution in the Gulf Opportunity Zone, enter the smaller of \$10,000 or their qualified expenses included on line 4 (see special rules on page 3)		5b E87542
c	Subtract line 5b from line 5a		5c E87544
6a	Multiply line 5b by 40% (.40)		6a E87545
b	Multiply line 5c by 20% (.20)		6b E87547
c	Tentative lifetime learning credit. Add lines 6a and 6b and go to Part III		6c E87550

**Part III Allowable Education Credits**

7	Tentative education credits. Add lines 2 and 6c		7	E87560
8	Enter: \$107,000 if married filing jointly; \$53,000 if single, head of household, or qualifying widow(er)		8	E87570
9	Enter the amount from Form 1040, line 38*, or Form 1040A, line 22		9	E87580 +/-
10	Subtract line 9 from line 8. If zero or less, stop; you cannot take any education credits		10	E87590
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)		11	E87600
12	If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)		12	E87610
13	Multiply line 7 by line 12		13	E87620
14	Enter the amount from Form 1040, line 46, or Form 1040A, line 28		14	E87630
15	Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30		15	E87640
16	Subtract line 15 from line 14. If zero or less, stop; you cannot take any education credits		16	E87650
17	Education credits. Enter the smaller of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31		17	E87680

\* If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Attachment  
Sequence No. **141**

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) Rate	(c) Column (a) x Column (b)	
1 Biodiesel (other than agri-biodiesel)	1	\$ .50	E75200	
2 Agri-biodiesel	2	\$1.00	E75210	
3 Renewable diesel sold or used after December 31, 2005	3	\$1.00	E75220	
4 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4	\$ .50	E75230	
5 Agri-biodiesel included in a biodiesel mixture	5	\$1.00	E75240	
6 Renewable diesel included in a renewable diesel mixture sold or used after December 31, 2005	6	\$1.00	E75250	
7 Qualified agri-biodiesel production (gallons sold) (cooperatives, see instructions for election)	7	\$ .10	E75260	
8 Add lines 1 through 7. Include this amount in your income for 2005 (see instructions)			8	E75270
9 Biodiesel and renewable diesel fuels credit(s) from a partnership, S corporation, estate, trust, or cooperative (see instructions)			9	E75280
10 <b>Current year credit.</b> Add lines 8 and 9. (S corporations, partnerships, estates, and trusts, see instructions.)			10	E75290 E75300

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

11 Regular tax before credits:				
• Individuals. Enter the amount from Form 1040, line 44	}		11	
• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return				
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return				
12 Alternative minimum tax:				
• Individuals. Enter the amount from Form 6251, line 35	}		12	
• Corporations. Enter the amount from Form 4626, line 14				
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56				
13 Add lines 11 and 12			13	
14a Foreign tax credit	14a			
b Credits from Form 1040, lines 48 through 54	14b			
c Possessions tax credit (Form 5735, line 17 or 27)	14c			
d Nonconventional source fuel credit (Form 8907, line 23)	14d			
e Other specified credits (see instructions)	14e			
f Add lines 14a through 14e			14f	
15 Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20			15	
16 Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-	16			
17 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	17			
18 Tentative minimum tax (see instructions)	18			
19 Enter the greater of line 17 or line 18			19	
20 Subtract line 19 from line 15. If zero or less, enter -0-			20	
21 <b>Credit allowed for the current year.</b> Enter the smaller of line 10 or line 20 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions			21	

## 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 agri-biodiesel, 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,

- Transmix, and
- Diesel fuel 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.

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 Credit, line 19.

**Line 17**

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.

<b>Recordkeeping</b> . . . . .	8 hrs., 36 min.
<b>Learning about the law or the form</b> . . . . .	57 min.
<b>Preparing and sending the form to the IRS</b> . . . . .	2 hrs., 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.



Form

**8880**

**Credit for Qualified Retirement Savings Contributions**

Department of the Treasury  
Internal Revenue Service

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

**2005**  
Attachment  
Sequence No. **129**

Name(s) shown on return

Your social security number

**PRIMARY AND SECONDARY FORM**



You cannot take this credit if either of the following applies.

- The amount on Form 1040, line 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 spouse
1 Traditional and Roth IRA contributions for 2005. Do not include rollover contributions	E64350	E64355
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2005 (see instructions)	E64360	E64365
3 Add lines 1 and 2	E64370	E64375
4 Certain distributions received after 2002 and before the due date (including extensions) of your 2005 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception	E64380	E64385
5 Subtract line 4 from line 3. If zero or less, enter -0-	E64390	E64395
6 In each column, enter the smaller of line 5 or \$2,000	E64400	E64405
7 Add the amounts on line 6. If zero, stop; you cannot take this credit		E64410
8 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22	E64415	
9 Enter the applicable decimal amount shown below:		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$15,000	.5	.5	.5
\$15,000	\$16,250	.5	.5	.2
\$16,250	\$22,500	.5	.5	.1
\$22,500	\$24,375	.5	.2	.1
\$24,375	\$25,000	.5	.1	.1
\$25,000	\$30,000	.5	.1	.0
\$30,000	\$32,500	.2	.1	.0
\$32,500	\$37,500	.1	.1	.0
\$37,500	\$50,000	.1	.0	.0
\$50,000	---	.0	.0	.0

Note: If line 9 is zero, stop; you cannot take this credit.

10 Multiply line 7 by line 9		E64420
11 Enter the amount from Form 1040, line 46, or Form 1040A, line 28	E64425	
12 Enter the total of your credits from Form 1040, lines 47 through 50, or Form 1040A, lines 29 through 31	E64430	
13 Subtract line 12 from line 11. If zero, stop; you cannot take this credit		E64435
14 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 51, or Form 1040A, line 32		E64440

\*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

## General Instructions

Section references are to the Internal Revenue Code.

### Purpose of Form

Use Form 8880 to figure the amount, if any, of your retirement savings contributions credit.



*This credit 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).

### Line 7

Add the amounts from line 6 columns (a) and (b), and enter the total.

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

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The 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.

# Health Coverage Tax Credit

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040 or Form 1040NR.

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

Recipient's social security number

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



Do not complete this form if you can be claimed as a dependent on someone else's 2005 tax return.

## Part I Complete This Part To See if You Are Eligible To Take This Credit

HCMONQ1

HCMONQ2

- 1 Check the boxes below for each month in 2005 that **all** of the following statements were **true** on the **first day** of that month.
- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
  - You were covered by a qualified health insurance plan for which you paid the premiums (including months for which you paid premiums to "U.S. Treasury—HCTC").
  - You were **not** entitled to Medicare Part A or enrolled in Medicare Part B.
  - You were **not** enrolled in Medicaid or State Children's Health Insurance Program (SCHIP).
  - You were **not** enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE).
  - You were **not** imprisoned under Federal, state, or local authority.
  - You were **not** covered by, or eligible for coverage under, any employer-sponsored health insurance plan (including any employer-sponsored health insurance plan of your spouse) (see instructions that begin on page 3).
- January     February     March     April     May     June
- July     August     September     October     November     December

## Part II Health Coverage Tax Credit

2 Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 3). Include qualified health insurance premiums paid to "U.S. Treasury—HCTC" and advance payments from Form 1099-H, box 1 . . . . .

2 E76210

**Note.** You must attach invoices and proof of payment for any amounts included on line 2 for which you did not receive an advance payment (see instructions on page 3).

3 Enter the total amount of any (a) Archer MSA and health savings account distributions used to pay amounts included on line 2 and (b) National Emergency Grants you received for health insurance in 2005 . . . . .

3 E76220

4 Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit . . . . .

4 E76230

5 Multiply line 4 by 65% (.65) and enter the result . . . . .

5 E76240

6 Advance payments, if any, from Form 1099-H, box 1 . . . . .

6 E76250

7 **Health coverage tax credit.** Subtract line 6 from line 5. If zero or less, enter -0-. Also include on Form 1040, line 70, or Form 1040NR, line 64, and check box c on that line . . . . .

7 E76260

## 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 federal- or 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](http://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.

- 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 applies.

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 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

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 × 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 × 1.5385) and \$500 on line 4 (\$1,500 - \$1,000). You must attach invoices and proof of payment totaling \$500. The invoices and proof of payment should be for October and November and should be for qualified health insurance premiums paid for your qualifying family members.

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

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The 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 . . . . .  | 1. _____ |
| 2. Enter the amount from Form 1099-H, box 1 . . . . .   | 2. _____ |
| 3. Multiply line 2 by 1.5385 and enter the result . . . . .   | 3. _____ |
| 4. Subtract line 3 from line 1. Attach invoices and proof of payment totaling this amount . . . . . | 4. _____ |

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Name(s) shown on Form 1040

Social security number of HSA  
beneficiary. If both spouses have  
HSAs, see page 2 of the instructions ▶

**COMBINED FORM**

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

**Part I HSA Contributions and Deduction.** See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse (see page 2 of the instructions).

- 1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2005 (see page 2 of the instructions) . . . . .  Self-only  Family  
HSA/DI ▶
- 2 HSA contributions you made for 2005 (or those made on your behalf), including those made from January 1, 2006, through April 17, 2006, that were for 2005. Do not include employer contributions or rollovers (see page 2 of the instructions) . . . . .
- 3 If you were under age 55 at the end of 2005, and on the first day of every month during 2005, you were an eligible individual with the same annual deductible and coverage, enter the smaller of:
  - Your annual deductible (see page 2 of the instructions), or
  - \$2,650 (\$5,250 for family coverage).
 All others, enter the limit from the worksheet on page 3 of the instructions . . . . .
- 4 Enter the amount you and your employer contributed to your Archer MSAs for 2005 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2005, also include any amount contributed to your spouse's Archer MSAs . . . . .
- 5 Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- 6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2005, see the instructions on page 3 for the amount to enter. . . . .
- 7 If you were age 55 or older at the end of 2005, married, and you or your spouse had family coverage under an HDHP at any time during 2005, enter your additional contribution amount (see page 4 of the instructions) . . . . .
- 8 Add lines 6 and 7 . . . . .
- 9 Employer contributions made to your HSAs for 2005 . . . . .
- 10 Subtract line 9 from line 8. If zero or less, enter -0- . . . . .
- 11 **HSA deduction.** Enter the smaller of line 2 or line 10 here and on Form 1040, line 25  
**Caution:** If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions).

<b>2</b>	<b>E86502</b>	
<b>3</b>	<b>E86507</b>	
<b>4</b>	<b>E86512</b>	
<b>5</b>	<b>E86517</b>	
<b>6</b>	<b>E86522</b>	
<b>7</b>	<b>E86527</b>	
<b>8</b>	<b>E86532</b>	
<b>9</b>	<b>E86537</b>	
<b>10</b>	<b>E86542</b>	
<b>11</b>	<b>E86547</b>	

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

- 12a Total distributions you received in 2005 from all HSAs (see page 4 of the instructions) . . . . .
- b Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were withdrawn by the due date of your return (see page 4 of the instructions) . . . . .
- c Subtract line 12b from line 12a . . . . .
- 13 Unreimbursed qualified medical expenses (see page 4 of the instructions) . . . . .
- 14 **Taxable HSA distributions.** Subtract line 13 from line 12c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "HSA" and the amount . . . . .
- 15a If any of the distributions included on line 14 meet any of the **Exceptions to the Additional 10% Tax** (see page 5 of the instructions), check here  HSATXEX . . . . . ▶
- b **Additional 10% tax** (see page 5 of the instructions). Enter 10% (.10) of the distributions included on line 14 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 63. On the dotted line next to line 63, enter "HSA" and the amount . . . . .

<b>12a</b>	<b>E86552</b>	
<b>12b</b>	<b>E86557</b>	
<b>12c</b>	<b>E86562</b>	
<b>13</b>	<b>E86567</b>	
<b>14</b>	<b>E86572</b>	
<b>15b</b>	<b>E86577</b>	

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Name(s) shown on Form 1040

Social security number of HSA  
beneficiary. If both spouses have  
HSAs, see page 2 of the instructions ▶

**FIRST FORM**

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

**Part I HSA Contributions and Deduction.** See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse (see page 2 of the instructions).

	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
<b>1</b> Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2005 (see page 2 of the instructions) . . . . . HSAHD11 ▶		
<b>2</b> HSA contributions you made for 2005 (or those made on your behalf), including those made from January 1, 2006, through April 17, 2006, that were for 2005. <b>Do not</b> include employer contributions or rollovers (see page 2 of the instructions) . . . . .	<b>2</b>	<b>E86500</b>
<b>3</b> If you were under age 55 at the end of 2005, and on the first day of every month during 2005, you were an eligible individual with the same annual deductible and coverage, enter the smaller of: • Your annual deductible (see page 2 of the instructions), or • \$2,650 (\$5,250 for family coverage). All others, enter the limit from the worksheet on page 3 of the instructions . . . . .	<b>3</b>	<b>E86505</b>
<b>4</b> Enter the amount you and your employer contributed to your Archer MSAs for 2005 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2005, also include any amount contributed to your spouse's Archer MSAs . . . . .	<b>4</b>	<b>E86510</b>
<b>5</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>	<b>E86515</b>
<b>6</b> Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2005, see the instructions on page 3 for the amount to enter. . . . .	<b>6</b>	<b>E86520</b>
<b>7</b> If you were age 55 or older at the end of 2005, married, and you or your spouse had family coverage under an HDHP at any time during 2005, enter your additional contribution amount (see page 4 of the instructions) . . . . .	<b>7</b>	<b>E86525</b>
<b>8</b> Add lines 6 and 7 . . . . .	<b>8</b>	<b>E86530</b>
<b>9</b> Employer contributions made to your HSAs for 2005 . . . . .	<b>9</b>	<b>E86535</b>
<b>10</b> Subtract line 9 from line 8. If zero or less, enter -0- . . . . .	<b>10</b>	<b>E86540</b>
<b>11 HSA deduction.</b> Enter the smaller of line 2 or line 10 here and on Form 1040, line 25 <b>Caution:</b> If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions).	<b>11</b>	<b>E86545</b>

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

<b>12a</b> Total distributions you received in 2005 from all HSAs (see page 4 of the instructions) . . . . .	<b>12a</b>	<b>E86550</b>
<b>b</b> Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were withdrawn by the due date of your return (see page 4 of the instructions) . . . . .	<b>12b</b>	<b>E86555</b>
<b>c</b> Subtract line 12b from line 12a . . . . .	<b>12c</b>	<b>E86560</b>
<b>13</b> Unreimbursed qualified medical expenses (see page 4 of the instructions) . . . . .	<b>13</b>	<b>E86565</b>
<b>14</b> <b>Taxable HSA distributions.</b> Subtract line 13 from line 12c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "HSA" and the amount . . . . .	<b>14</b>	<b>E86570</b>
<b>15a</b> If any of the distributions included on line 14 meet any of the <b>Exceptions to the Additional 10% Tax</b> (see page 5 of the instructions), check here HSAEX1 ▶ <input type="checkbox"/>		
<b>b</b> <b>Additional 10% tax</b> (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 . . . . .	<b>15b</b>	<b>E86575</b>



**Health Savings Accounts (HSAs)**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Name(s) shown on Form 1040

Social security number of HSA  
beneficiary. If both spouses have  
HSAs, see page 2 of the instructions ▶

**SECOND FORM**

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

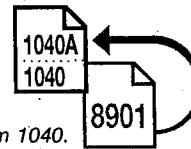
**Part I HSA Contributions and Deduction.** See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse (see page 2 of the instructions).

	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2005 (see page 2 of the instructions) <b>HSADH12</b> ▶		
2 HSA contributions you made for 2005 (or those made on your behalf), including those made from January 1, 2006, through April 17, 2006, that were for 2005. Do not include employer contributions or rollovers (see page 2 of the instructions)	<b>2</b>	<b>E86501</b>
3 If you were under age 55 at the end of 2005, and on the first day of every month during 2005, you were an eligible individual with the same annual deductible and coverage, enter the smaller of: • Your annual deductible (see page 2 of the instructions), or • \$2,650 (\$5,250 for family coverage). All others, enter the limit from the worksheet on page 3 of the instructions	<b>3</b>	<b>E86506</b>
4 Enter the amount you and your employer contributed to your Archer MSAs for 2005 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2005, also include any amount contributed to your spouse's Archer MSAs	<b>4</b>	<b>E86511</b>
5 Subtract line 4 from line 3. If zero or less, enter -0-	<b>5</b>	<b>E86516</b>
6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2005, see the instructions on page 3 for the amount to enter.	<b>6</b>	<b>E86521</b>
7 If you were age 55 or older at the end of 2005, married, and you or your spouse had family coverage under an HDHP at any time during 2005, enter your additional contribution amount (see page 4 of the instructions)	<b>7</b>	<b>E86526</b>
8 Add lines 6 and 7	<b>8</b>	<b>E86531</b>
9 Employer contributions made to your HSAs for 2005	<b>9</b>	<b>E86536</b>
10 Subtract line 9 from line 8. If zero or less, enter -0-	<b>10</b>	<b>E86541</b>
11 <b>HSA deduction.</b> Enter the smaller of line 2 or line 10 here and on Form 1040, line 25 <b>Caution:</b> If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions).	<b>11</b>	<b>E86546</b>

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

12a Total distributions you received in 2005 from all HSAs (see page 4 of the instructions)	<b>12a</b>	<b>E86551</b>
b Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were withdrawn by the due date of your return (see page 4 of the instructions)	<b>12b</b>	<b>E86556</b>
c Subtract line 12b from line 12a	<b>12c</b>	<b>E86561</b>
13 Unreimbursed qualified medical expenses (see page 4 of the instructions)	<b>13</b>	<b>E86566</b>
14 <b>Taxable HSA distributions.</b> Subtract line 13 from line 12c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "HSA" and the amount	<b>14</b>	<b>E86571</b>
15a If any of the distributions included on line 14 meet any of the <b>Exceptions to the Additional 10% Tax</b> (see page 5 of the instructions), check here <b>HSATXEX2</b> ▶ <input type="checkbox"/>		
b <b>Additional 10% tax</b> (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	<b>15b</b>	<b>E86576</b>

**Information on Qualifying Children  
Who Are Not Dependents  
(For Child Tax Credit)**



Department of the Treasury  
Internal Revenue Service (99)

Complete and attach to Form 1040A or Form 1040.

Name(s) shown on return

Your social security number



- Do not use this form for any child who is claimed as your dependent on Form 1040A or Form 1040, line 6c.
- 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)

---

**AND**

was . . .

Under age 17 at the end of 2005

---

**AND**

who . . .

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

---

**AND**

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.

---

**AND**

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.

---

**TIP**

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.



**Domestic Production Activities Deduction**

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

Name(s) as shown on return		Identifying number	
1	Domestic production gross receipts	1 E86800	
2	Allocable cost of goods sold	2 E86810	
3	Directly allocable deductions, expenses, or losses	3 E86820	
4	Indirectly allocable deductions, expenses, or losses	4 E86830	
5	Add lines 2 through 4	5 E86840	
6	Subtract line 5 from line 1	6 E86850 +/-	
7	Qualified production activities income from pass-through entities:	7 E86860	
	If you are a—		Then enter the total qualified production activities income from—
	a Shareholder		Schedule K-1 (Form 1120S), box 12, code Q
b Partner	Schedule K-1 (Form 1065), box 13, code U		
c Beneficiary	Schedule K-1 (Form 1065-B), box 9, code S2		
8	Qualified production activities income. Add lines 6 and 7. If zero or less, enter -0- here, skip lines 9 through 15, and enter -0- on line 16	8 E86870	
9	Income limitation (see instructions):	9 E86880 +/-	
	<ul style="list-style-type: none"> <li>• Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction</li> <li>• All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)</li> </ul>		
10	Enter the smaller of line 8 or line 9. If zero or less, enter -0- here, skip lines 11 through 15, and enter -0- on line 16	10 E86890	
11	Enter 3% of line 10	11 E86900	
12	Form W-2 wages (see instructions)	12 E86910	
13	Form W-2 wages from pass-through entities:	13 E86920	
	If you are a—		Then enter the total Form W-2 wages from—
	a Shareholder		Schedule K-1 (Form 1120S), box 12, code R
b Partner	Schedule K-1 (Form 1065), box 13, code V		
c Beneficiary	Schedule K-1 (Form 1065-B), box 9, code S3		
14	Add lines 12 and 13	14 E86930	
15	Form W-2 wage limitation. Enter 50% of line 14	15 E86940	
16	Enter the smaller of line 11 or line 15	16 E86950	
17	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	17 E86960	
18	Expanded affiliated group allocation (see instructions)	18 E86970	
19	Domestic production activities deduction. Combine lines 16 through 18 and enter the result here and on Form 1040, line 35; Form 1120, line 25; Form 1120-A, line 21; or the applicable line of your return	19 E86980	

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

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

Name(s) shown on your return

Your social security number

**Part I Information on Individuals Displaced by Hurricane Katrina for Whom You Provided Housing in Your Main Home for at Least 60 Consecutive Days**

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)	(d) Number of 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? <input type="checkbox"/> <b>No.</b> Enter the amount from line 4 above on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39). <input type="checkbox"/> <b>Yes.</b> 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 style="list-style-type: none"> <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>	6	
7	Subtract line 6 from line 5. Is the result more than \$122,500 (\$61,250 if married filing separately)? <input type="checkbox"/> <b>Yes.</b> Enter the amount from line 2 above on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39). <input type="checkbox"/> <b>No.</b> Continue.	7	
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)	8	
9	Multiply line 8 by 2% (.02) and enter the result as a decimal rounded to at least three places	9	
10	Multiply line 3 by line 9	10	E21215
11	<b>Exemption amount.</b> 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

## 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.



**TAX YEAR 2005 FIXED LENGTH RECORD LAYOUT**

	ELEMENT	ITEM	POS	TYPE	START	END
		<b>IDENTIFICATION FIELDS</b>				
	REC ID	Service Center Record Identification Number	7	N	1	7
	S002	Primary Taxpayer Identification Number	9	N	8	16
	S003	Secondary Taxpayer Identification Number	9	N	17	25
	N1	Number of Returns	2	N	26	27
	PPANID	Primary Taxpayer REC_ID for EOYTICK Returns	7	N	28	34
		<b>PROCESSING CODES</b>				
1	RSIZE	Variable Record Size	5	N	35	39
2	RVARI	Number of Variable Fields	5	N	40	44
		<b>NONBUSINESS CODES - Alpha-Numeric</b>				
1	AUDIT1	Audit Code 1, Form 8862	1	C	45	45
2	AUDIT2	Audit Code 2, Form 8862	1	C	46	46
3	AUDIT3	Audit Code 3, Form 8862	1	C	47	47
4	AUDIT4	Audit Code 4, Form 8862	1	C	48	48
5	AUDIT5	Audit Code 5, Form 8862	1	C	49	49
6	AUDIT6	Audit Code 6, Form 8862	1	C	50	50
7	AUDIT7	Audit Code 7, Form 8862	1	C	51	51
8	AUDIT8	Audit Code 8, Form 8862	1	C	52	52
9	AUDIT9	Audit Code 9, Form 8862	1	C	53	53
10	AUDIT10	Audit Code 10, Form 8862	1	C	54	54
11	BCNTRY	Foreign Country for Financial Account, Schedule B	25	C	55	79
12	CITYST	City/State	25	C	80	104
13	DLN	Document Locator Number	14	C	105	118
14	GENDERP	Primary Taxpayer Gender	1	C	119	119
15	GENDERS	Secondary Taxpayer Gender	1	C	120	120
16	NMCTRL	Primary Taxpayer Name Control	4	C	121	124
17	N21	Zip Code Expanded - first 9 digits of zip-code	9	C	125	133
18	OCCPRI	Primary Taxpayer Occupation	20	C	134	153
19	OCCSEC	Secondary Taxpayer Occupation	20	C	154	173
20	PPREP	RTF paid preparer code	1	C	174	174
21	PSTATE	Alpha State Code	2	C	175	176
22	SNAME	Spouse Name Control	4	C	177	180
		<b>NONBUSINESS CODES - Numeric (1 digit codes)</b>				
1	AGEP	Primary Over 65 Indicator	1	N	181	181
2	AGES	Secondary Over 65 Indicator	1	N	182	182
3	AGEX	Age Indicator	1	N	183	183
4	AGIER1	AGI RTF Error Indicator	1	N	184	184
5	AGIERR	AGI Error Indicator	1	N	185	185
6	AMTIC	Alternative Minimum taxable income code, Form 6251	1	N	186	186
7	ATRKFR	At risk code, Farm rental Form 4835	1	N	187	187
8	AUTHCD	Third Party Authorization Indicator	1	N	188	188
9	BLEVEL	BEA Sample Level	1	N	189	189
10	CADE	CADE Indicator	1	N	190	190
11	CGDED	Capital Gains Deduction limitation code, Schedule A	1	N	191	191
12	CGIND	Capital Gain/Loss Indicator	1	N	192	192
13	CHIND1	Student/disabled-child indicator 1, Schedule EIC	1	N	193	193
14	CHIND2	Student/disabled-child indicator 2, Schedule EIC	1	N	194	194
15	CPREP	Computer Software Prepared Code	1	N	195	195
16	CPSV	Computed Primary Stratifying Variable	1	N	196	196
17	CWHSI	Continuous Work History Sample Indicator	1	N	197	197
18	DGROUP	Sampling Group	1	N	198	198
19	DIRDEP	Direct Deposit Indicator	1	N	199	199
20	DSABC1	Child 1 Disabled Indicator, Form 8839	1	N	200	200
21	DSABC2	Child 2 Disabled indicator, Form 8839	1	N	201	201
22	DSI	Dependent Status Indicator	1	N	202	202
23	DSTATE	State With More Than One District	1	N	203	203
24	DTAXC	Child's line 17 schedule D tax indicator, Form 8615	1	N	204	204
25	DTAXF	Family Schedule D Tax Indicator, Form 8615	1	N	205	205
26	DTAXK	Child's Schedule D Tax Indicator, Form 8615	1	N	206	206
27	DTAXP	Parent's Schedule D Tax Indicator, Form 8615	1	N	207	207
28	EFI	Electronic Filing Indicator	1	N	208	208
29	EIC	Earned Income Credit Code	1	N	209	209
30	EICERR	RTF code for invalid SSN on Schedule EIC	1	N	210	210
31	EINERR	RTF code for invalid EIN on Form 2441	1	N	211	211
32	ELECT	Presidential Election Campaign, Fund boxes Code	1	N	212	212
33	EPZONE	Enterprise zone Indicator, Form 4562	1	N	213	213
34	FDED	Form of deduction code	1	N	214	214
35	FLGSTR	Filing status age indicator, Schedule R	1	N	215	215
36	FORIN	Reserved (Not needed every year)	1	N	216	216
37	FORMCD	Form-Code, incoming	1	N	217	217
38	FRMPRP	Form Preparation Indicator	1	N	218	218
39	FORNC1	Child 1 Foreign Indicator, Form 8839	1	N	219	219

TAX YEAR 2005 FIXED LENGTH RECORD LAYOUT

	ELEMENT	ITEM	POS	TYPE	START	END
40	FORNC2	Child 2 Foreign Indicator, Form 8839	1	N	220	220
41	FUTA1	FUTA Tax, Sect. 44 Indicator, Schedule H	1	N	221	
42	FUTA2	FUTA Tax, Sect. 45 Indicator, Schedule H	1	N	222	
43	GAACD	General Asset Account Election Code, Form 4562	1	N	223	
44	HINC	High Income Cohort Panel Indicator	1	N	224	224
45	HINTX	High income nontaxable indicator	1	N	225	225
46	HSABDI1	High Deductible Health Plan Indicator, Form 8889 (first form)	1	N	226	226
47	HSABDI2	High Deductible Health Plan Indicator, Form 8889 (second form)	1	N	227	227
48	HSATXEX1	Additional 10 Percent Tax Exception Indicator, Form 8889 (first form)	1	N	228	228
49	HSATXEX2	Additional 10 Percent Tax Exception Indicator, Form 8889 (second form)	1	N	229	229
50	IE	Itemized deductions election indicator	1	N	230	230
51	INDP	Individual Unedited Panel Indicator	1	N	231	231
52	IRI	Interesting return indicator	1	N	232	232
53	IRIC	Computed interesting return indicator	1	N	233	233
54	KDED	Katrina Charitable deduction limitation code, Schedule A	1	N	234	234
55	KID14	Child under age 14 code, Form 6251	1	N	235	235
56	LEV	Original Sample Level - LEVEL	1	N	236	236
57	LEVSEC	Final Sample Level	1	N	237	237
58	LRG	Large AGI return indicator	1	N	238	238
59	LSD5YM	Participation in plan for 5 or more years, Form 4972	1	N	239	239
60	LSDDBI	Death Beneficiary Indicator, Form 4972	1	N	240	240
61	LSDEBI	Employee Benefit Indicator, Form 4972	1	N	241	241
62	LSDPYD	Prior year distribution Indicator, Form 4972	1	N	242	242
63	LSDQPI	Qualified Plan Indicator, Form 4972	1	N	243	243
64	LSDROI	Rollover Indicator - Form 4972	1	N	244	244
65	MARS	Marital (filing) Status	1	N	245	245
66	MATH	Math Status Code	1	N	246	246
67	MEDEXC	Medical Choice Distribution Tax Exception Indicator, Form 8853	1	N	247	247
68	MIDR	MFSS Itemized Deduct. Requirement Ind.	1	N	248	248
69	MPARFR	Marital Participation, farm rental Form 4835	1	N	249	249
70	MRC	Multiple Recipients Code, Form 4972	1	N	250	250
71	MSAEXC	MSA Distribution Tax Exception Indicator, Form 8853	1	N	251	251
72	MSALTC	Individual LTC Insurance Contract Indicator, Form 8853	1	N	252	252
73	MSAPHD	Primary High Deductible Health Plan Indicator	1	N	253	253
74	MSAPRI	Primary MSA Indicator	1	N	254	254
75	MSAPUN	Primary MSA Previously Uninsured Indicator	1	N	255	255
76	MSASEC	Secondary MSA Indicator	1	N	256	256
77	MSASHD	Secondary High Deductible Health Plan Indicator	1	N	257	257
78	MSASUN	Secondary MSA Previously Uninsured Indicator	1	N	258	258
79	MSATRM	Terminally Ill Indicator, Form 8853	1	N	259	259
80	MTH3YR	MACRS property, 3-year method, Form 4562	1	N	260	260
81	MTH5YR	MACRS property, 5-year method, Form 4562	1	N	261	261
82	MTH7YR	MACRS property, 7-year method, Form 4562	1	N	262	262
83	MTH10Y	MACRS property, 10-year method, Form 4562	1	N	263	263
84	MTH15Y	MACRS property, 15-year method, Form 4562	1	N	264	264
85	MTH20Y	MACRS property, 20-year method, Form 4562	1	N	265	265
86	NONCOM	Noncompute code	1	N	266	266
87	NOTREQ	EIC Child's SSN Not Required	1	N	267	267
88	PANIND	Panel Indicator	1	N	268	268
89	PBI	Primary Blind Indicator	1	N	269	269
90	PMARS	Parents Filing Status Code, Form 8615	1	N	270	270
91	PREP	Paid Preparer Code	1	N	271	271
92	PSV	Primary Stratifying Variable	1	N	272	272
93	PT3IND	Part 3 Indicator on Form 8801	1	N	273	273
94	PURP	Personal Use Rental Property, Schedule E	1	N	274	274
95	PYINC	Prior Year Eamed Income Election Indicator	1	N	275	275
96	PYMARS	Marital Status (Prior Year), Form 8801	1	N	276	276
97	QAEMFI	F8839 Multiple Forms Indicator	1	N	277	277
98	RELAT1	Child 1 Relationship Indicator, Schedule EIC	1	N	278	278
99	RELAT2	Child 2 Relationship Indicator, Schedule EIC	1	N	279	279
100	RAL	Refund Anticipation Loan Indicator	1	N	280	280
101	REGION	IRS Region	1	N	281	281
102	REJ_CD	Reject Code, incoming	1	N	282	282
103	RSI	Acceptance or Rejection of Return	1	N	283	283
104	SBI	Secondary Blind Indicator	1	N	284	284
105	SCHBFA	Foreign Accounts Code, Schedule B	1	N	285	285
106	SCHBFT	Foreign Trusts Code, Schedule B	1	N	286	286
107	SCHCE1	Schedule C RTF error indicator	1	N	287	287
108	SCHCER	Schedule C Error Indicator	1	N	288	288
109	SCHDE1	Schedule D RTF error indicator	1	N	289	289
110	SCHDER	Schedule D Error Indicator	1	N	290	290
111	SCHEE1	Schedule E RTF Error Indicator	1	N	291	291
112	SCHERR	Schedule E Error Indicator	1	N	292	292
113	SCHLOSS	Schedule E Prior Year Loss	1	N	293	293
114	SCHFE1	Schedule F RTF error indicator	1	N	294	294



**TAX YEAR 2005 FIXED LENGTH RECORD LAYOUT**

	ELEMENT	ITEM	POS	TYPE	START	END
115	SCHFER	Schedule F Error Indicator	1	N	295	295
116	SFCPRI	Schedule SE Farm Code - Primary	1	N	296	296
117	SFCSEC	Schedule SE Farm Code - Secondary	1	N	297	297
118	SHRTYR	Form 6251, annualized return code	1	N	298	298
119	SOCAED	SOCA Edit Indicator	1	N	299	299
120	SPNDC1	Child 1 Special Need Indicator, Form 8839	1	N	300	300
121	SPNDC2	Child 2 Special Need Indicator, Form 8839	1	N	301	301
122	SSNERR	RTF code for invalid SSN	1	N	302	302
123	STATETX	State Sales Tax, Schedule A	1	N	303	303
124	STDNT1	Student 1 Under Age 24, Schedule EIC	1	N	304	304
125	STDNT2	Student 2 Under Age 24, Schedule EIC	1	N	305	305
126	STIND	Secondary SSN Code	1	N	306	306
127	TAGEP	Primary Over 65 Indicator - (Taxpayer)	1	N	307	307
128	TAGES	Secondary Over 65 Indicator - (Taxpayer)	1	N	308	308
129	TDSI	Dependent Status Indicator (Taxpayer)	1	N	309	309
130	TFORM	Corrected Form of Return	1	N	310	310
131	TMARS	Marital (Filing) Status (Taxpayer)	1	N	311	311
132	TXNT	Taxable or Nontaxable Returns	1	N	312	312
133	TXST	Tax Status	1	N	313	313
134	XTXCR1	Dependent 1 Child Tax Credit Indicator, Form 1040	1	N	314	314
135	XTXCR2	Dependent 2 Child Tax Credit Indicator, Form 1040	1	N	315	315
136	XTXCR3	Dependent 3 Child Tax Credit Indicator, Form 1040	1	N	316	316
137	XTXCR4	Dependent 4 Child Tax Credit Indicator, Form 1040	1	N	317	317
138	XTXCR5	Dependent 5 Child Tax Credit Indicator, Form 1040	1	N	318	318
139	XTXCR6	Dependent 6 Child Tax Credit Indicator, Form 1040	1	N	319	319
140	XTXCR7	Dependent 7 Child Tax Credit Indicator, Form 1040	1	N	320	320
141	XTXCR8	Dependent 8 Child Tax Credit Indicator, Form 1040	1	N	321	321
142	XTXCR9	Dependent 9 Child Tax Credit Indicator, Form 1040	1	N	322	322
143	XTXCR10	Dependent 10 Child Tax Credit Indicator, Form 1040	1	N	323	323
144	XTXCR11	Number of Qualifying Children who are not Dependents, Form 8901	1	N	324	324
145	YEAR	Year Code	1	N	325	325
		<b>NONBUSINESS CODES - Numeric (2 digit codes)</b>				
1	AGDR	Adjusted Gross Deficit Range	2	N	326	327
2	AGIR1	Adjusted Gross Income Range 1	2	N	328	329
3	AGIR2	Adjusted Gross Income Range 2	2	N	330	331
4	AGIR5	Adjusted Gross Income Range 5	2	N	332	333
5	AGIRJ	Adjusted Gross Income Range J	2	N	334	335
6	AGIRP	Adjusted Gross Income Range P	2	N	336	337
7	AG2441	Percentage of AGI, Form 2441	2	N	338	339
8	AG8880	Percentage of AGI, Form 8880	2	N	340	341
9	CYCLE	Cycle - Martinsburg posting cycle (week only)	2	N	342	343
10	DIST	District	2	N	344	345
11	DISTIN	District, incoming	2	N	346	347
12	DOC	Document code (Digits 4-5 of Document Locator Number - DLN)	2	N	348	349
13	HCMONQ1	Number of Months Eligible, Form 8885 (first form)	2	N	350	351
14	HCMONQ2	Number of Months Eligible, Form 8885 (second form)	2	N	352	353
15	LSDMEC	Lump-sum averaging method code, Form 4972	2	N	354	355
16	NMNT1	Number of Months Child 1 Lived With You Indicator, Schedule EIC	2	N	356	357
17	NMNT2	Number of Months Child 2 Lived With You Indicator, Schedule EIC	2	N	358	359
18	N14	Yes boxes checked - Presidential election campaign fund	2	N	360	361
19	N19	Number of Forms 8609-Schedule A filed	2	N	362	363
20	N20	Number of Qualified Students Hope Credits, Form 8863	2	N	364	365
21	N24	Number of Children for Child Tax Credit, Form 1040	2	N	366	367
22	N25	Number of Qualified Students Lifetime Learning Credit, Form 8863	2	N	368	369
23	PODP	Post of duty code, Primary Form 2555	2	N	370	371
24	PODS	Post of duty code, Secondary Form 2555	2	N	372	373
25	PTC	Primary Tracking Code	2	N	374	375
26	REJECT	Reject Code	2	N	376	377
27	STATE	State	2	N	378	379
28	STC	Secondary Tracking Code	2	N	380	381
29	SVCCTR	Service Center	2	N	382	383
30	TOTXSZ	Size of Total Income Tax	2	N	384	385
31	TPICD	RESERVED	2	N	386	387
32	TTXPCT	Total Income Tax as Percent of AGI	2	N	388	389
		<b>FORM/SCHEDULE INDICATORS - Numeric (2-digit codes)</b>				
33	F1116	Presence of Form 1116, Foreign Tax Credit	2	N	390	391
34	F2106	Presence of Form 2106, Employee Business Expenses	2	N	392	393
35	F2106EZ1	Presence of Form 2106EZ, Employee Business Expenses, Primary	2	N	394	395
36	F2106EZ2	Presence of Form 2106EZ, Employee Business Expenses, Secondary	2	N	396	397
37	F2106I	Incoming, Presence of Form 2106, Employee Business Expenses	2	N	398	399
38	F2439	Presence of Form 2439, Notice to Shareholder of Undistributed Capital Gains	2	N	400	401
39	F2441	Qualified individual indicator, Form 2441, Child and Dependent Care Expenses	2	N	402	403
40	F2555	Presence of Form 2555, Foreign earned income	2	N	404	405

**TAX YEAR 2005 FIXED LENGTH RECORD LAYOUT**

	ELEMENT	ITEM	POS	TYPE	START	END
41	F3468	Presence of Form 3468, Investment credit	2	N	406	407
42	F3800	Presence of Form 3800, General business credit	2	N	406	409
43	F3903	Presence of Form 3903, Moving Expenses	2	N	410	411
44	F4136	Presence of Form 4136, Gasoline for Federal Tax Paid on Fuels	2	N	412	413
45	F4137	Presence of Form 4137, Social Security and Medicare Tax on Unreported Tips	2	N	414	415
46	F4562	Presence of Form 4562, Depreciation and Amortization	2	N	416	417
47	F4684	Presence Of Form 4684, Casualties and Thefts	2	N	418	419
48	F4797	Presence of Form 4797, Sales of Business Property	2	N	420	421
49	F4835	Number of Form 4835, Farm Rental Income and Expenses, attached	2	N	422	423
50	F4952	Presence of Form 4952, Investment Interest Expense Deduction	2	N	424	425
51	F4972	Presence of Form 4972, Tax on Lump-Sum Distributions	2	N	426	427
52	F5329	Presence of Form 5329, Additional Taxes on Qualified Plans (including IRAs)	2	N	428	429
53	F5864	Presence of Form 5884, Work Opportunity Credit	2	N	430	431
54	F5864A	Presence of Form 5884A, Credit for Employers affected by Hurricane Katrina, Rita, or Wilma	2	N	432	433
55	F6198	Presence of Form 6198, At-Risk Limitations	2	N	434	435
56	F6251	Presence of Form 6251, Alternative Minimum Tax - Individuals	2	N	436	437
57	F6251D	Presence of Long Term Capital Gains on Forced Returns	2	N	438	439
58	F6252	Presence of Form 6252, Installment Sale Income	2	N	440	441
59	F6781	Presence of Form 6781, Gains/Losses from Sect. 1256 Contracts and Straddles	2	N	442	443
60	F8283	Presence of Form 8283, Noncash Charitable Contributions	2	N	444	445
61	F8396	Presence of Form 8396, Mortgage Interest Credit	2	N	446	447
62	F8582	Presence of Form 8582, Passive Activity Loss Limitations	2	N	448	449
63	F8586	Presence of Form 8586, Low-Income Housing Credit	2	N	450	451
64	F8606	Presence of Form 8606, Nondeductible IRAs and Coverdell ESAs	2	N	452	453
65	F8615	Presence of Form 8615, Tax for Children Under 14 w/ Investment Income \$1500	2	N	454	455
66	F8801	Presence of Form 8801, Credit for Prior Year Minimum Tax Credit	2	N	456	457
67	F8812	Presence of Form 8812, Additional Child Tax Credit	2	N	458	459
68	F8814	Presence of Form 8814, Parent's Election to Report Child's Interest and Dividend	2	N	460	461
69	F8814A	Additional Form 8814 filed	2	N	462	463
70	F8824	Presence of Form 8824, Like-Kind Exchanges	2	N	464	465
71	F8839	Presence of Form 8839, Qualified Adoption Expenses	2	N	466	467
72	F8844	Presence of Form 8844, Empowerment Zone Employment Credit	2	N	468	469
73	F8853	Presence of Form 8853, Medical Savings Accounts	2	N	470	471
74	F8863	Presence of Form 8863, Education Credits (Hope and Lifetime Learning Credits)	2	N	472	473
75	F8864	Presence of Form 8864, Biodiesel and Renewable Diesel Fuels Credit	2	N	474	475
76	F8880	Presence of Form 8880, Credit for Qualified Retirement Savings	2	N	476	477
77	F8885	Presence of Form 8885, Health Coverage Tax Credit	2	N	478	479
78	F8889	Presence of Form 8889, Health Savings Accounts	2	N	480	481
79	F8901	Presence of Form 8901, Information on Qualifying Children Who Are Not Dependents	2	N	482	483
80	F8903	Presence of Form 8903, Domestic Production Activities Deduction	2	N	464	485
81	F8914	Presence of Form 8914, Exemption Amount for Taxpayers Housing Individuals Displaced by Hurricane Katrina	2	N	486	487
82	SCHA	Presence of Schedule A, Itemized Deductions	2	N	488	489
83	SCHB	Presence of Schedule B, Interest and Ordinary Dividends	2	N	490	491
84	SCHCF	Schedule C or F Indicator	2	N	492	493
85	SCHD	Presence of Schedule D, Capital Gains and Losses	2	N	494	495
86	SCHE	Presence of Schedule E, Supplemental Income and Loss	2	N	496	497
87	SCHH	Presence of Schedule H, Household Employment Taxes	2	N	498	499
88	SCHJ	Presence of Schedule J, Farm Income Averaging, incoming	2	N	500	501
89	SCHJIN	Presence of Schedule J, Farm Income Averaging, outgoing	2	N	502	503
90	SCHSE	Presence of Schedule SE, Self-Employment Tax	2	N	504	505
<b>EXEMPTION FIELDS - Numeric (2-digit codes)</b>						
91	N2	Total Exemptions (generated)	2	N	506	507
92	N3	Exemptions for Taxpayers	2	N	508	509
93	N6	Exemptions for Total Dependents	2	N	510	511
94	N7	Exemptions for Children Living at Home (generated)	2	N	512	513
95	N8	Exemptions for Children Living Away from Home (generated)	2	N	514	515
96	N9	Exemptions for Parents (generated)	2	N	516	517
97	N10	Exemptions for Other Dependents (generated)	2	N	518	519
98	N11	Number of Exemptions: For individuals displaced by Hurricane Katrina	2	N	520	521
99	RXOCAH	Exemptions for Children living at home (taxpayer)	2	N	522	523
100	RXOPAR	Exemptions for Parents (taxpayer)	2	N	524	525
101	RXTOT	Total Exemptions (taxpayer)	2	N	526	527
102	XFPT	Primary Taxpayer Exemption	2	N	528	529
103	XFST	Secondary Taxpayer Exemption	2	N	530	531
104	XOCAH	Exemptions for Children Living at Home	2	N	532	533
105	XOCAWH	Exemptions for Children Living Away from Home Due to Divorce/Separ.	2	N	534	535
106	XODEP	Exemptions for Other Dependents	2	N	536	537
107	XOPAR	Exemptions for Parents	2	N	538	539
108	XTOT	Total Exemptions	2	N	540	541
<b>NONBUSINESS CODES - Numeric (3 digit codes)</b>						
1	ASAMP	Actual Sample Code	3	N	542	544
2	ASAMP2	Actual BEA Sample Code	3	N	545	547
3	CSAMP	Computed Sample Code	3	N	548	550

**TAX YEAR 2005 FIXED LENGTH RECORD LAYOUT**

	ELEMENT	ITEM	POS	TYPE	START	END
4	CSAMP2	Computed Sample Code Sole Prop	3	N	551	553
5	EICAG1	Eamed Income Credit Child 1 Age Verified Number, Schedule EIC	3	N	554	556
6	EICAG2	Eamed Income Credit Child 2 Age Verified Number, Schedule EIC	3	N	557	559
7	N13	Number of Foreign Partners, Schedule E	3	N	560	562
8	N15	Number of Partnerships, Schedule E	3	N	563	565
9	N16	Number of S Corporations, Schedule E	3	N	566	568
10	N17	Number of Schedule E businesses, All at Risk	3	N	569	571
11	N18	Number of Schedule E Businesses, Partially-At-Risk	3	N	572	574
12	N22	Number of Rentals, Schedule E	3	N	575	577
13	N23	Number of Royalties, Schedule E	3	N	578	580
14	PSAMP	Punched Sample Code	3	N	581	583
15	PSAMP2	Punched BEA Sample Code	3	N	584	586
16	TPNC1	Taxpayer Notice Code 1	3	N	587	589
17	TPNC2	Taxpayer Notice Code 2	3	N	590	592
18	TPNC3	Taxpayer Notice Code 3	3	N	593	595
19	TPNC4	Taxpayer Notice Code 4	3	N	596	598
20	TPNC5	Taxpayer Notice Code 5	3	N	599	601
21	TXRT	Marginal Tax Rate	3	N	602	604
22	WSAMP	Sample Code Used For Weighting	3	N	605	607
23	WSAMP2	Sample Code Used For Weighting Sole Prop	3	N	608	610
24	WSAMP3	Sample Code used for Weighting Level 3 Data	3	N	611	613
<b>NONBUSINESS CODES - Numeric (4 digit codes)</b>						
1	DOBMD	Primary Taxpayer Date of Birth (Month/Day)	4	N	614	617
2	DOBYR	Primary Taxpayer Date of Birth (Year)	4	N	618	621
3	DODMD	Primary Taxpayer Date of Death (Month/Day)	4	N	622	625
4	DODYR	Primary Taxpayer Date of Death (Year)	4	N	626	629
5	EICYB1	Year of Birth, child 1, Schedule EIC	4	N	630	633
6	EICYB2	Year of Birth, child 2, Schedule EIC	4	N	634	637
7	EYOB1	Year of Birth, child 1, Schedule EIC Underreporter Program	4	N	638	641
8	EYOB2	Year of Birth, child 2, Schedule EIC Underreporter Program	4	N	642	645
9	FLPDMO	Filing (accounting) period - month	4	N	646	649
10	FLPDYR	Filing (accounting) period - year	4	N	650	653
11	QAEDOB1	Year of Birth, child 1, Form 8839	4	N	654	657
12	QAEDOB2	Year of Birth, child 2, Form 8839	4	N	658	661
13	SDOBMD	Secondary Taxpayer Date of Birth (Month/Day)	4	N	662	665
14	SDOBYR	Secondary Taxpayer Date of Birth (Year)	4	N	666	669
15	SDDMD	Secondary Taxpayer Date of Death (Month/Day)	4	N	670	673
16	SDDYR	Secondary Taxpayer Date of Death (Year)	4	N	674	677
<b>NONBUSINESS CODES - Numeric (5 digit codes)</b>						
1	S007	Ending 5-Digits of Transform TIN, Primary Taxpayer	5	N	678	682
2	S019	Ending 5-Digits of Transform TIN, Secondary Taxpayer	5	N	683	687
<b>NONBUSINESS CODES - Numeric (6 digit codes)</b>						
1	CDOB1	Child Care Credit Dependent 1 NAP DOB(YR/MO), Form 2441	6	N	688	693
2	CDOB2	Child Care Credit Dependent 2 NAP DOB(YR/MO), Form 2441	6	N	694	699
3	D1DOB	Dependent 1, Date of Birth (year/month)	6	N	700	705
4	D2DOB	Dependent 2, Date of Birth (year/month)	6	N	706	711
5	D3DOB	Dependent 3, Date of Birth (year/month)	6	N	712	717
6	D4DOB	Dependent 4, Date of Birth (year/month)	6	N	718	723
7	DIFCD	RESERVED	6	N	724	729
8	FLPDBG	Beginning Tax Period	6	N	730	735
9	PCTPRI	Percent Basis Traditional IRA, Primary Taxpayer, Form 8606	6	N	736	741
10	PCTSEC	Percent Basis Traditional IRA, Secondary Taxpayer, Form 8606	6	N	742	747
11	PNLC	Page Number/Line Count(svcctr control)	6	N	748	753
<b>Business Codes - Numeric (1 digit codes)</b>						
1	ACMEC	Accounting Method (Dominant Sch C)	1	N	754	754
2	ACMEC1	Accounting Method (1st Sch C)	1	N	755	755
3	ACMEC2	Accounting Method (2nd Sch C)	1	N	756	756
4	ACMEC3	Accounting Method (3rd Sch C)	1	N	757	757
5	ACCMEF	Accounting Method (Dominant Sch F)	1	N	758	758
6	ACMEF1	Accounting Method (1st Sch F)	1	N	759	759
7	ACMEF2	Accounting Method (2nd Sch F)	1	N	760	760
8	ATRSKC	At Risk Code, (Dominant Sch C)	1	N	761	761
9	ARSKC1	At Risk Code, (1st Sch C)	1	N	762	762
10	ARSKC2	At Risk Code (2nd Sch C)	1	N	763	763
11	ARSKC3	At Risk Code (3rd Sch C)	1	N	764	764
12	ATRSKF	At Risk Code (Dominant Sch F)	1	N	765	765
13	ARSKF1	At Risk Code (1st Sch F)	1	N	766	766
14	ARSKF2	At Risk Code (2nd Sch F)	1	N	767	767
15	COMSCF	Combined Sch F Code (Dominant Sch F)	1	N	768	768
16	CMSCF1	Combined Sch F Code (1st Sch F)	1	N	769	769
17	CMSCF2	Combined Sch F Code (2nd Sch F)	1	N	770	770

**TAX YEAR 2005 FIXED LENGTH RECORD LAYOUT**

	ELEMENT	ITEM	POS	TYPE	START	END
18	COMSCH	Combined Schedule C Code (Dominant Sch C)	1	N	771	771
19	CMSCH1	Combined Schedule C Code (1st Sch C)	1	N	772	772
20	CMSCH2	Combined Schedule C Code (2nd Sch C)	1	N	773	773
21	CMSCH3	Combined Schedule C Code (3rd Sch C)	1	N	774	774
22	DEPEXP	Depreciation Expense Source Indicator (Dominant Sch C)	1	N	775	775
23	DPEXP1	Depreciation Expense Source Indicator (1st Sch C)	1	N	776	776
24	DPEXP2	Depreciation Expense Source Indicator (2nd Sch C)	1	N	777	777
25	DPEXP3	Depreciation Expense Source Indicator (3rd Sch C)	1	N	778	778
26	DOMC	Business Number ( Dominant Sch C)	1	N	779	779
27	DOMC1	Business Number (1st Sch C)	1	N	780	780
28	DOMC2	Business Number (2nd Sch C)	1	N	781	781
29	DOMC3	Business Number (3rd Sch C)	1	N	782	782
30	DOMF	Farm Number (Dominant Sch F)	1	N	783	783
31	DOMF1	Farm Number (1st Sch F)	1	N	784	784
32	DOMF2	Farm Number (1st Sch F)	1	N	785	785
33	FIRSTC	First Schedule C for the particular business (Dominant Sch C)	1	N	786	786
34	FRSTC1	First Schedule C for the particular business (1st Sch C)	1	N	787	787
35	FRSTC2	First Schedule C for the particular business (2nd Sch C)	1	N	788	788
36	FRSTC3	First Schedule C for the particular business (3rd Sch C)	1	N	789	789
37	INVENC	Dominant Business Inventory Code	1	N	790	790
38	LLC	Limited Liability Company Code (Dominant Sch C)	1	N	791	791
39	LLC1	Limited Liability Company Code (1st Sch C)	1	N	792	792
40	LLC2	Limited Liability Company Code (2nd Sch C)	1	N	793	793
41	LLC3	Limited Liability Company Code (3rd Sch C)	1	N	794	794
42	MPARTC	Material Participation Code (Dominant Sch C)	1	N	795	795
43	MPRTC1	Material Participation Code (1st Sch C)	1	N	796	796
44	MPRTC2	Material Participation Code (2nd Sch C)	1	N	797	797
45	MPRTC3	Material Participation Code (3rd Sch C)	1	N	798	798
46	MPARTF	Material Participation Code (Dominant Sch F)	1	N	799	799
47	MPRTF1	Material Participation Code (1st Sch F)	1	N	800	800
48	MPRTF2	Material Participation Code (2nd Sch F)	1	N	801	801
49	SCHCEZ	Sch C-EZ Indicator (Dominate Sch C)	1	N	802	802
50	CEZ1	Schedule C-EZ Indicator (1st Sch C)	1	N	803	803
51	CEZ2	Schedule C-EZ Indicator (2nd Sch C)	1	N	804	804
52	CEZ3	Schedule C-EZ Indicator (3rd Sch C)	1	N	805	805
53	SEXPRC	Sex of Proprietor (Dominant Sch C)	1	N	806	806
54	SXPRC1	Sex of Proprietor (1st Sch C)	1	N	807	807
55	SXPRC2	Sex of Proprietor (2nd Sch C)	1	N	808	808
56	SXPRC3	Sex of Proprietor (3rd Sch C)	1	N	809	809
57	SEXPRF	Sex of Proprietor (Dominant Sch F)	1	N	810	810
58	SXPRF1	Sex of Proprietor (1st Sch F)	1	N	811	811
59	SXPRF2	Sex of Proprietor (2nd Sch F)	1	N	812	812
60	STATEM	Statutory Employee Box - Form W-2 (Dominant Sch C)	1	N	813	813
61	STATM1	Statutory Employee Box (1st Sch C)	1	N	814	814
62	STATM2	Statutory Employee Box (2nd Sch C)	1	N	815	815
63	STATM3	Statutory Employee Box (3rd Sch C)	1	N	816	816
64	SXVRFY	Sex of Proprietor Verified (Dominant Sch C)	1	N	817	817
65	SXVRF1	Sex of Proprietor Verified (1st Sch C)	1	N	818	818
66	SXVRF2	Sex of Proprietor Verified (2nd Sch C)	1	N	819	819
67	SXVRF3	Sex of Proprietor Verified (3rd Sch C)	1	N	820	820
		<b>Business Codes - Numeric (2 digit codes)</b>				
1	INVALC	Inventory Valuation (Dom Sch C)	2	N	821	822
2	INVLC1	Inventory Valuation (1st Sch C)	2	N	823	824
3	INVLC2	Inventory Valuation (2nd Sch C)	2	N	825	826
4	INVLC3	Inventory Valuation (3rd Sch C)	2	N	827	828
5	NICDE	Business Net Income/Net Deficit Code	2	N	829	830
6	SZBRE	Size of Business Receipts	2	N	831	832
		<b>Business Codes - Numeric (3 digit codes)</b>				
1	SCHC	Total Number of Schedule C's attached, Profit or Loss From Business	3	N	833	835
2	SCHCNM	Number of Schedule C's (when more than 3)	3	N	836	838
3	SCHF	Total Number of Schedule F's attached, Profit or Loss From Farming	3	N	839	841
4	SCHFNM	Number of Schedule F's (when more than 2)	3	N	842	844
		<b>Business Codes - Numeric (6 digit codes)</b>				
1	NAIC	SOI Industry Code (Dominant Sch C)	6	N	845	850
2	NAIC1	SOI Industry Code (1st Sch C)	6	N	851	856
3	NAIC2	SOI Industry Code (2nd Sch C)	6	N	857	862
4	NAIC3	SOI Industry Code (3rd Sch C)	6	N	863	868
5	NAIF	SOI Industry Code (Dominant Sch F) RTF	6	N	869	874
6	NAIF1	SOI Industry Code (1st Sch F) RTF	6	N	875	880
7	NAIF2	SOI Industry Code (2nd Sch F) RTF	6	N	881	886
8	NAIFX	SOI Industry Code (Dominant Sch F) Corrected	6	N	887	892
9	NAIFX1	SOI Industry Code (1st Sch F) Corrected	6	N	893	898

TAX YEAR 2005 FIXED LENGTH RECORD LAYOUT

	ELEMENT	ITEM	POS	TYPE	START	END
10	NAIFX2	SOI Industry Code (2nd Sch F) Corrected	6	N	899	904
		<b>SAMPLING FIELDS</b>				
1	S006	Decimal Weight (use this weight when working with reject 0 only)	9	N	905	913
2	S008	Sample Count	9	N	914	922
3	S009	Population Count	9	N	923	931
4	S010	Sole Prop. Decimal Weight (use this weight when working with reject 0 and 13)	9	N	932	940
5	S011	Sole Proprietorship Sample Count	9	N	941	949
6	S012	Sole Proprietorship Population Count	9	N	950	958
7	S013	Level 3 Decimal Weight	9	N	959	967
8	S014	Level 3 Sample Count	9	N	968	976
9	S015	Level 3 Population Count	9	N	977	985
		<b>FAMILY PANEL</b>				
1	T*ADDRESS	Street Address	35	C	986	1020
2	T*FNMLN	First Name Line	35	C	1021	1055
3	T*SNMLN	Second Name Line	35	C	1056	1090
4	T*DNMCT1	Dependent 1 Name Control - Underreporter Program	4	C	1091	1094
5	T*DNMCT2	Dependent 2 Name Control - Underreporter Program	4	C	1095	1098
6	T*DNMCT3	Dependent 3 Name Control - Underreporter Program	4	C	1099	1102
7	T*DNMCT4	Dependent 4 Name Control - Underreporter Program	4	C	1103	1106
8	T*QAENMCT1	Child 1 - Name Control, Form 8839	4	C	1107	1110
9	T*QAENMCT2	Child 2 - Name Control, Form 8839	4	C	1111	1114
10	T*MFNL	MFSS First Name Line	25	C	1115	1139
11	T*NMDEP1	Name, Dependent 1	25	C	1140	1164
12	T*NMDEP2	Name, Dependent 2	25	C	1165	1189
13	T*NMDEP3	Name, Dependent 3	25	C	1190	1214
14	T*NMDEP4	Name, Dependent 4	25	C	1215	1239
15	T*NMDEP5	Name, Dependent 5	25	C	1240	1264
16	T*NMDEP6	Name, Dependent 6	25	C	1265	1289
17	T*NMDEP7	Name, Dependent 7	25	C	1290	1314
18	T*NMDEP8	Name, Dependent 8	25	C	1315	1339
19	T*NMDEP9	Name, Dependent 9	25	C	1340	1364
20	T*NMDEP10	Name, Dependent 10	25	C	1365	1389
21	T*NMDSP1	Name Displaced Individual 1, Form 8914	25	C	1390	1414
22	T*NMDSP2	Name Displaced Individual 2, Form 8914	25	C	1415	1439
23	T*NMDSP3	Name Displaced Individual 3, Form 8914	25	C	1440	1464
24	T*NMDSP4	Name Displaced Individual 4, Form 8914	25	C	1465	1489
25	T*NMQUAL1	Name of Qualifying Child 1, Form 8901	25	C	1490	1514
26	T*NMQUAL2	Name of Qualifying Child 2, Form 8901	25	C	1515	1539
27	T*NMQUAL3	Name of Qualifying Child 3, Form 8901	25	C	1540	1564
28	T*NMQUAL4	Name of Qualifying Child 4, Form 8901	25	C	1565	1589
29	T*CITYCT	City Character Count	2	N	1590	1591
		***** The remainder of the record layout is variable in format *****				

KEY	ELEMENT	SIGN	ELEMENT NAME
<b>TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT</b>			
(all fields are 17 digits **)			
<b>IDENTIFICATION AND WEIGHT FIELDS - NO SIGN</b>			
1	EINC		EIN Dominant Schedule C
2	EINC1		EIN First Schedule C
3	EINC2		EIN Second Schedule C
4	EINC3		EIN Third Schedule C
5	EINF		EIN Dominant Schedule F
6	EINF1		EIN First Schedule F
7	EINF2		EIN Second Schedule F
8	S020		Schedule SE Primary SSN
9	S021		Schedule SE Secondary SSN
10	S022		Primary NAP Previous Secondary SSN
11	S023		Alimony SSN - Form 1040
12	S024		Parents SSN - Form 8615
13	S025		Dependent #1 SSN
14	S026		Dependent #2 SSN
15	S027		Dependent #3 SSN
16	S028		Dependent #4 SSN
17	S029		Dependent #5 SSN
18	S030		Dependent #6 SSN
19	S031		Dependent #7 SSN
20	S032		Dependent #8 SSN
21	S033		Dependent #9 SSN
22	S034		Dependent #10 SSN
23	S035		Form 8901 Qualifying Child 1 SSN
24	S036		Form 8901 Qualifying Child 2 SSN
25	S037		Form 8901 Qualifying Child 3 SSN
26	S038		Form 8901 Qualifying Child 4 SSN
27	S039		Form 8914 Displaced Individual 1 SSN
28	S040		Form 8914 Displaced Individual 2 SSN
29	S041		Form 8914 Displaced Individual 3 SSN
30	S042		Form 8914 Displaced Individual 4 SSN
31	S044		Form 8814 SSN - First Form 8814
32	S045		Form 8814 SSN - Second Form 8814
33	S046		Form 8814 SSN - Third Form 8814
34	S047		Form 8839 SSN, Child 1
35	S048		Form 8839 SSN, Child 2
36	S054		Schedule EIC SSN, Child 1
37	S055		Schedule EIC SSN, Child 2
38	S056		Qualifying Individual 1st SSN - Form 2441
39	S057		Qualifying Individual 2nd SSN - Form 2441
40	S058		Hope Credit Student 1st SSN - Form 8863
41	S059		Hope Credit Student 2nd SSN - Form 8863
42	S060		Hope Credit Student 3rd SSN - Form 8863
43	S061		Hope Credit Student 4th SSN - Form 8863
44	S062		Lifetime Learning Credit Student 1st SSN - Form 8863
45	S063		Lifetime Learning Credit Student 2nd SSN - Form 8863
46	S064		Lifetime Learning Credit Student 3rd SSN - Form 8863
47	S065		Lifetime Learning Credit Student 4th SSN - Form 8863
<b>MONEY AMOUNT FIELDS - FORMS 1040/1040A/1040EZ</b>			
48	E00050	+/-	Expanded Income
49	E00060	+/-	Computed Expanded Income
50	E00100	+/-	Adjusted Gross Income (Deficit)
51	S00100	+/-	AGI (Revenue Processing)
52	T00100	+/-	Adjusted Gross Income (taxpayer)

## TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT

(all fields are 17 digits \*\*)

KEY	ELEMENT	SIGN	ELEMENT NAME
53	T00105	+/-	Tested AGI (taxpayer)
54	E00200		Salaries, Wages and Tips
55	T00200		Salaries, Wages, and Tips (taxpayer)
56	E00250	+/-	Other dependent earned income
57	E00300	+/-	Interest received
58	T00300	+/-	Interest received (taxpayer)
59	E00400		Tax-exempt interest
60	T00400		Tax-exempt interest (taxpayer)
61	T00405		Tested Tax Exempt Interest (taxpayer)
62	E00600		Dividends
63	T00600		Dividends (taxpayer)
64	E00650		Dividends (Post-May 5th)
65	E00700		State income tax refunds
66	E00800		Alimony received
67	T00800		Alimony received (taxpayer)
68	E00900	+/-	Business or professional net profit/loss
69	S00900	+/-	Combination Sch. C Profit/Loss Computer (Reve. Processing)
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	E01150		Capital Gain Distributions (Post-May 5)
75	E01200	+/-	Supplemental schedule (Form 4797) net gain or loss
76	T01200	+/-	Supplemental schedule net gain or loss (taxpayer)
			<b>IRA DISTRIBUTIONS</b>
77	E01300		Gross IRA Distributions
78	E01400		Taxable IRA Distributions
79	T01400		Taxable IRA Distributions (taxpayer)
			<b>PENSIONS AND ANNUITIES</b>
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	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)
			<b>SOCIAL SECURITY BENEFITS</b>
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
96	S02500		Taxable Social Security Computer (Rev. Proc)
97	T02500		In AGI Social Security (taxpayer)
98	E02540		Net operating loss
99	E02600	+/-	Other net income or loss
100	T02600	+/-	Other net income or loss (taxpayer)
101	E02605		Nonqualified Stock Options
102	E02650	+/-	Total income

TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits **)			
KEY	ELEMENT	SIGN	ELEMENT NAME
103	E02700		Foreign earned income exclusion
104	E02800		Gambling earnings
<b>STATUTORY ADJUSTMENTS</b>			
105	E02900		Total adjustments
106	E03150		Total deductible IRA payments
107	E03210		Student Loan Interest Deduction
108	E03220		Educator Expenses Deduction
109	E03230		Tuition and Fees Deduction
110	E03240		Domestic Production Activity Deduction
111	E03260		Deduction for One Half of Self employment tax
112	E03270		Self employed health insurance deduction
113	E03280		Move Expense Adjustment
114	E03290		Health Savings Account Deduction Computer Amount
115	E03300		Payments to a KEOGH plan and SEP deduction
116	E03400		Forfeited int. penalty, early withdraw of savings
117	E03500		Alimony paid
118	E03600		Archer MSA (Medical Savings Account) Deduction Amount
119	S03600		Archer MSA Deduction Amount Computer (Rev. Proc)
120	E03700		Certain Business Expenses of Reservist, Performing Artists, etc.
121	E03900		Other adjustments
122	E04000		Foreign housing adjustments
123	E04100		Basic standard deduction
124	E04200		Additional standard deduction
125	E04450		Total standard deduction
126	E04455		Original standard ded. for taxpayer with no AGI
127	E04470		Total itemized deduction
128	S04470		Total Itemized Deductions Computer (Rev. Proc)
129	T04470		Total itemized deduction (taxpayer)
130	E04500		Tax table income
131	E04600		Exemption amount
132	S04600		Exemption amount (Revenue Processing)
133	E04800		Taxable income
134	S04800		Taxable Income (Revenue Processing)
135	T04800		Taxable income (taxpayer)
136	E05100		Tentative tax
137	S05100		Tentative Income Tax (Revenue Processing)
138	T05100		Tentative Income Tax (taxpayer)
139	E05200		Computed income tax
140	S05200		Tax Rates Schedule Computer Amount (Revenue Processing)
141	E05700		Taxes from special computations
142	T05705		Form 4970 Tax (PY) (taxpayer)
143	E05750		Tentative Income Tax Before Credits
144	E05800		Income tax before credits (Form)
145	S05800		Income tax before credits (Rev. Processing)
146	E06000		Income subject to tax
147	E06200		Marginal tax base
148	E06300		Tax generated (Tax Rate Tables)
149	E06500		Total income tax
<b>CREDITS</b>			
150	E07100		Total credits (form)
151	T07100		Total credits (taxpayer)
152	E07150		Total Credits (SOI)
153	E07180		Child care credit - Form 2441
154	S07180		Child Care Credit (Rev. Processing)



KEY	ELEMENT	SIGN	ELEMENT NAME
			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
155	T07180		Child care credit (taxpayer)
156	E07200		Credit for Elderly or disabled - Schedule R
157	S07200		Credit for the Elderly (Rev. Processing)
158	T07200		Credit for Elderly and disabled (taxpayer)
159	E07220		Child Tax Credit
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		DC First Time Home Buyer's Credit, Form 8859 (taxpayer)
183	E08000		Other statutory credit (computer)
184	E08795		Income tax after credits (form)
185	S08795		Income tax after credits (Revenue Processing)
186	E08800		Income tax after credits (SOI)
			<b>TAXES</b>
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	T09600		Alternative minimum tax (taxpayer)
194	E09700		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
			<b>TAX PAYMENTS</b>
205	E10600		Total payments (form)
206	E10605		Total tax payments (SOI)

TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits **)			
KEY	ELEMENT	SIGN	ELEMENT NAME
207	E10700		Withheld tax amount
208	E10900		Estimated tax payments
209	E11000		EIC (Schedule EIC) (E59660)
210	S11000		Earned Income Credit (Revenue Processing)
211	T11000		Earned Income Credit (Taxpayer)
212	E11055		Nontaxable Combat Pay Amount
213	E11060		Prior Year Earned Income Credit Amount
214	E11070		Additional Child Tax Credit
215	S11070		Additional Child Tax Credit (Revenue Processing)
216	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		Predetermined estimated tax penalty
			<b>PROCESSING ITEMS</b>
230	E14000		Selection amount
231	E14005		Positive income
232	E14010		Negative income
233	E14020		Computed selection amount
234	E14030		Computed BEA selection amount
			<b>ALTERNATIVE INCOME CONCEPT</b>
235	E15030		Nondeductible passive losses current year
236	E15040	+/-	Retrospective income (1979 Income Concept)
			<b>NONCASH CHARITABLE CONTRIBUTIONS - FORM 8283</b>
237	E16660		Donor's Cost for Property Less than \$5,000
238	E16670		Fair Market Value for Property Less than \$5,000
239	E16695	+/-	Deduction brought to Schedule A for Property Less than \$5,000
240	E16760		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
244	E16795	+/-	Deduction brought to Schedule A for Property More than \$5,000
245	E16800		Average Trading Price for Property More than \$5,000
			<b>ITEMIZED DEDUCTIONS - SCHEDULE A</b>
			<b>MEDICAL AND DENTAL EXPENSES</b>
246	E17000		Total deduction
247	T17000		Total deduction (taxpayer)
248	E17500		Total medical expenses
249	T17500		Total medical expenses (taxpayer)
250	E17750		AGI Limitation (Punched)
			<b>TAXES PAID DEDUCTION</b>
251	E18300		Total taxes deducted



## TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT

(all fields are 17 digits \*\*)

KEY	ELEMENT	SIGN	ELEMENT NAME
297	E21200		Number of Individuals Amount
298	E21205		Number of Exemptions Amount
299	E21210		Gross Exempt Amount
300	E21215		Limitation Amount
301	E21220		F8914 Exemption Amount
			<b>CAPITAL GAINS AND LOSSES - SCHEDULE D</b>
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	+/-	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	E23900	+/-	Combined Capital Gains Less Losses
339	E24000	+/-	Combined Long Term Capital Gains Less Losses
340	E24505		Dividends less Investment Income Computer Amount
341	E24510		Schedule D Gain for Tax Computation
342	E24515		Un-Recaptured Section 1250 Gain
343	E24516		Gain Less Invested Income Amount
344	E24517		Gain Less 25% and 28% Income Amount
345	E24518		28% Rate Gain or Loss
346	E24520		Tentative Taxable Income Less Schedule D Gain
347	E24530		Minimum Taxable Income for Bracket
348	E24532		5% Limitation Amount
349	E24533		Qualifying Dividend & Schedule D Gain (5/5/03)
350	E24534		Schedule D Income Subject to 5% Tax



KEY	ELEMENT	SIGN	ELEMENT NAME
<b>TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT</b>			
(all fields are 17 digits **)			
401	E26110		Partnership Section 179 expense deduction
402	E26160		S-Corporation total passive loss
403	E26170		S-Corporation total passive income
404	E26180		S-Corporation total non-passive loss
405	E26190		S-Corporation total non-passive income
406	E26200		Combined total income, Partnership & S Corp
407	T26200		Combined total income (taxpayer)
408	E26205		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	E26250		Combined total loss, Partnership & S Corp
414	T26250		Combined total loss (taxpayer)
415	E26270	+/-	Combined Partnership and S-Corp net income or loss
<b>ESTATE AND TRUST</b>			
416	E26320		Estate and Trust total passive loss
417	E26340		Estate and Trust total passive income
418	E26360		Estate and Trust total non-passive loss
419	E26380		Estate and Trust total non-passive income
420	E26390		Total income, estate and trust
421	T26390		Total income, Estate and Trust (taxpayer)
422	E26400		Total loss, estate and trust
423	T26400		Total loss , Estate and Trust (taxpayer)
424	E26500	+/-	Estate and Trust net income or loss
425	E26600		Real Estate Mortgage Investment Conduit (REMIC) Excess Inclusion from Schedule Q
426	E26650	+/-	Real Estate Mortgage Investment Conduit (REMIC) Taxable Income Loss from Schedule Q
427	E27100	+/-	Real estate mort. investment conduit income or loss
<b>TOTAL RENT NET INCOME OR LOSS</b>			
428	E27150	+/-	Total rent net income or loss: total
429	E27200	+/-	Farm rent net income or loss
430	T27200	+/-	Farm rent net income or loss (taxpayer)
431	E27300	+/-	Schedule E total income less loss
432	E27310	+/-	Total rental and royalty net income or loss
433	E27315	+/-	Farm Income
434	E27320	+/-	Reconciliation for Real Estate Professionals
<b>HOUSEHOLD EMPLOYMENT TAXES - SCHEDULE H</b>			
435	T27600		Wage Subject to SS Tax - 1st Form (Taxpayer)
436	T27601		Wage Subject to SS Tax - 2nd Form (Taxpayer)
437	T27602		Wage Subject to SS Tax - Combined Forms (Taxpayer)
438	S27610		Sch. H Social Security Tax - 1st Form (Revenue Processing)
439	S27611		Sch. H Social Security Tax - 2nd Form (Revenue Processing)
440	S27612		Sch. H Social Security Tax - Combined Forms (Revenue Processing)
441	T27620		Sch. H Wage Subj. to Medicare Tax - 1st Form (Taxpayer)
442	T27621		Sch. H Wage Subj. to Medicare Tax - 2nd Form (Taxpayer)
443	T27622		Sch. H Wage Subj. to Medicare Tax - Combined Forms (Taxpayer)
444	S27630		Sch. H Medicare Tax - 1st Form (Revenue Processing)
445	S27631		Sch. H Medicare Tax - 2nd Form (Revenue Processing)
446	S27632		Sch. H Medicare Tax - Combined Form (Revenue Processing)
447	T27640		Sch. H Income Tax Witheld - 1st Form (Taxpayer)
448	T27641		Sch. H Income Tax Witheld - 2nd Form (Taxpayer)
449	T27642		Sch. H Income Tax Witheld - Combined Forms (Taxpayer)
450	T27650		Sch. H Tent. SS Tax and Medicare Tax - 1st Form (Taxpayer)

TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits **)			
KEY	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	T27670		Sch. H SS Tax and Medicare Tax - 1st form (Taxpayer)
457	T27671		Sch. H SS Tax and Medicare Tax - 2nd form (Taxpayer)
458	T27672		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	S27711		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	S27732		Sch. H FUTA - Min Wages - Combined Forms (Revenue Processing)
477	T27740		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	S27750		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)
			<b>FARM INCOME AVERAGING - SCHEDULE J</b>
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		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	T27880		Tentative Tax from 2nd PY Return Amount
492	T27890		Tentative Tax from 1st PY Return Amount
493	S27900		Schedule J Computer Amount
			<b>CREDIT FOR THE ELDERLY OR THE DISABLED - SCHEDULE R</b>
494	E28100		Total Disability and Pension Income
495	E28200		Taxable Disability and Pension Income
496	E28300		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

TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits **)			
KEY	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
<b>SOCIAL SECURITY SELF-EMPLOYMENT TAX - SCHEDULE SE</b>			
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		W-2 Wages, Tips, and Railroad Retirement Compensation: Secondary
523	E29355		Unreported Tips: Total
524	E29360		Unreported Tips: Primary
525	E29365		Unreported Tips: Secondary
526	E29375		SE Wages: Total
527	E29400		SE Wages: Primary
528	E29450		SE Wages: Secondary
529	E29500		SE Social security tax: Total
530	E29550		SE Social security tax: Primary
531	E29600		SE Social security tax: Secondary
532	E29975		Medicare tax: Total
533	E30000		Medicare tax: Primary
534	E30050		Medicare tax: Secondary
535	E30100		Church wages: Total
536	E30200		Church wages: Primary
537	E30300		Church wages: Secondary
538	E30400		SE income: Total
539	E30450		SE income: Primary
540	E30500		SE income: Secondary
541	E30600		SE tax: Total
542	E30700		SE tax: Primary
543	E30800		SE tax: Secondary
544	E31150		SE farm optional method, Total
545	E31170		SE farm optional method, Primary
546	E31200		SE farm optional method, Secondary
547	E31220		SE non-farm optional method, Total
548	E31250		SE non-farm optional method, Primary
549	E31300		SE non-farm optional method, Secondary
<b>FOREIGN TAX CREDIT - FORM 1116</b>			
550	T31400		Total foreign tax paid
551	T31500		Total foreign tax available for credit
552	T31600		Reduction in foreign tax
553	T31610		Gross income from foreign source
554	T31615		Applicable Deductions and Losses



## TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT

(all fields are 17 digits \*\*)

KEY	ELEMENT	SIGN	ELEMENT NAME
555	T31620	+/-	Taxable Income from Foreign Source
556	T31625	+/-	Recapture of Prior Year Foreign Losses
557	T31630	+/-	Net Taxable Income from Foreign Source
558	T31635		Maximum Allowable Credit
559	T31640		Gross Foreign Tax Credit
560	T31645		Credit Reduction for International Boycott Oper.
561	T31650		Form 1116 Foreign Tax Credit
			<b>UNREIMBURDED EMPLOYEE BUSINESS EXPENSES - FORM 2106</b>
562	E31700		Business Miles Driven - \$0.405 rate: First
563	E31705		Business Miles Driven - \$0.405 rate: Second
564	E31707		Business Miles Driven - \$0.405 rate: Total
565	E31710		Business Miles Driven - \$0.485 rate: First
566	E31715		Business Miles Driven - \$0.485 rate: Second
567	E31717		Business Miles Driven - \$0.485 rate: Total
568	E31720		Vehicle Expense: First
569	E31725		Vehicle Expense: Second
570	E31727		Vehicle Expense: Total
571	E31730		Total Mileage Rate: First
572	E31735		Total Mileage Rate: Second
573	E31737		Total Mileage Rate: Total
574	E31740		Other Transportation Expenses: First
575	E31745		Other Transportation Expenses: Second
576	E31747		Other Transportation Expenses: Total
577	E31760		Travel Expenses: First
578	E31765		Travel Expenses: Second
579	E31767		Travel Expenses: Total
580	E31780		Other Business Expenses: First
581	E31785		Other Business Expenses: Second
582	E31787		Other Business Expenses: Total
583	E31790		Total Vehicle Actual Expenses: First
584	E31795		Total Vehicle Actual Expenses: Second
585	E31797		Total Vehicle Actual Expenses: Total
586	E31800		Meal & Entertainment Gross Expense: First
587	E31805		Meal & Entertainment Gross Expense: Second
588	E31807		Meal & Entertainment Gross Expense: Total
589	E31820		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		Unreported Reimbursement Meals: First
596	E31865		Unreported Reimbursement Meals: Second
597	E31867		Unreported Reimbursement Meals: Total
598	E31960		Unreimbursed Expenses: First
599	E31965		Unreimbursed Expenses: Second
600	E31967		Unreimbursed Expenses: Total
601	E31980		Unreimbursed Expenses Meals: First
602	E31985		Unreimbursed Expenses Meals: Second
603	E31987		Unreimbursed Expenses Meals: Total
604	E32020		Net Unreimbursed Meals: First
605	E32025		Net Unreimbursed Meals: Second
606	E32027		Net Unreimbursed Meals: Total
607	E32040		Total Unreimbursed Employee Business Expenses: First

KEY	ELEMENT	SIGN	ELEMENT NAME
			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
608	E32045		Total Unreimbursed Employee Business Expenses: Second
609	E32047		Total Unreimbursed Employee Business Expenses: Total
			<u>NOTICE TO SHAREHOLDERS OF UNDISTRIBUTED LONG TERM</u>
			<u>CAPITAL GAINS - FORM 2439</u>
610	E32670		Long Term Capital Gains
611	E32675		Post May 5, 2003 Gain
612	E32680		28% Rate Gain
613	E32685		Qualified 5-Year Gain
614	E32690		Section 1250 Gain
615	E32695		Section 1202 Gain
			<u>CHILD AND DEPENDANT CARE EXPENSES - FORM 2441</u>
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
627	E33420		Employer provided benefits for dependent care
628	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
			<u>FOREIGN EARNED INCOME EXCLUSION - FORM 2555</u>
634	T34000		Form 2555 Wages, Total
635	T34100		Form 2555 Wages, Primary
636	T34200		Form 2555 Wages, Secondary
637	T34300	+/-	Total Allowances, Total
638	T34400	+/-	Total Allowances, Primary
639	T34500	+/-	Total Allowances, Secondary
640	T34600		Meals and Lodging, Total
641	T34700		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		Foreign earned income exclusion, Secondary
652	T35500		Housing deduction, Total
653	T35600		Housing deduction, Primary
654	T35700		Housing deduction, Secondary
655	T35800		Deduction allocable to excluded income, Total

KEY	ELEMENT	SIGN	ELEMENT NAME
			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
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	T35910		Total Foreign Income Exclusion and Housing Exclusion, Primary
660	T35915		Total Foreign Income Exclusion and Housing Exclusion, Secondary
			<u>LIKE KIND EXCHANGES- FORM 8824</u>
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	E36450	+/-	Deferred Gain or Loss
674	E36455	+/-	Basis of Like-Kind Property Received
			<u>INSTALLMENT SALE INCOME - FORM 6252</u>
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
			<u>CASUALTIES AND THEFTS - FORM 4684</u>
691	E37700		Amount Transferred to Schedule D
692	E37701		Casualty Loss post Aug. 24, 2005
693	E37703	+/-	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
			<u>SALES OF BUSINESS PROPERTY - FORM 4797</u>





KEY	ELEMENT	SIGN	ELEMENT NAME
<b>TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT</b>			
(all fields are 17 digits **)			
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	E53487		Suspended Research Credit
818	E53490		General business credit computed
819	E53500		Maximum allowable general business credit
<b>MOVING EXPENSES - FORM 3903</b>			
820	E53550		Transportation from Store of Household and Personal Goods
821	E53560		Travel from Old Home to New Home
822	E53570		Total Moving Expenses
823	E53580		Total Expenses paid by Employer
824	E53590		Moving Expense Deduction
<b>CREDIT FOR FEDERAL TAX PAID ON FUELS - FORM 4136</b>			
825	E53620		Gasoline
826	E53625		Gasohol 10 Percent Amount
827	E53630		Gasohol 7.7 Percent Amount
828	E53635		Gasohol 5.7 Percent Amount
829	E53640		Gasohol
830	E53660		Undyed Diesel Fuel Amount
831	E53662		Undyed Kerosene Fuel Amount
832	E53663		Undyed Kerosene for Buses Amount
833	E53664		Undyed Kerosene for Farms Amount
834	E53665		Diesel or Kerosene Non-Taxable Amount
835	E53670		Diesel Registered Vendor Sales Amount
836	E53672		Undyed Diesel Fuel Vendor for Buses
837	E53676		Liquified Petroleum Gas Intercity Bus Amount
838	E53678		Liquified Petroleum Gas School Bus Amount
839	E53679		Liquefied Petroleum Gas Other Amount
840	E53680		Liquefied Petroleum Gas
841	E53690		Aviation Gasoline Commercial Amount
842	E53695		Aviation Gasoline Other Use Amount
843	E53700		Gasoline used in aviation
844	E53705		Aviation Fuel Commercial Amount
845	E53710		Aviation Fuel 0.219 Rate Amount
846	E53715		Aviation Fuel 0.044 Rate Amount
847	E53720		Aviation fuel amount
848	E53725		Gasohol Blend 10 Percent Amount
849	E53730		Gasohol Blend 7.7 Percent Amount
850	E53735		Gasohol Blend 5.7 Percent Amount
851	E53740		Gasoline used to make gasohol
852	E53760		Undyed Diesel Fuel for Trains Amount
853	E53766		Undyed Diesel Fuel for Buses Amount
854	E53767		Undyed Diesel Fuel for Farms Amount
855	E53780		Kerosene Registered Vendor Sale Amount
856	E53782		Undyed Kerosene Vendor for Buses Amount
857	E53784		Aviation Kerosene Vendor Commercial Amount

KEY	ELEMENT	SIGN	ELEMENT NAME
			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
858	E53786		Aviation Kerosene Vendor Other Amount
859	E53788		Registered Vendors of Gasoline for Educational Organizations
860	E53790		Registered Vendors of Gasoline for State or Local Govt
861	E53791		Registered Vendors of Aviation Gas for Educational Orgs
862	E53792		Registered Vendors of Aviation Gas for State and Local Govt
863	E53793		Alcohol Fuel Mix Credit containing Ethanol
864	E53794		Alcohol Fuel Mix Credit other than Ethanol
865	E53795		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
			<b>SOCIAL SECURITY AND MEDICARE TAX ON UNREPORTED TIP INCOME - FORM 4137</b>
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		Cash and Tips Reported, First Form Amount
874	T53906		Cash and Tips Reported, Second Form Amount
875	T53907		Cash and Tips Reported, Combined Form Amount
876	S53910		Total Unreported Tips, First Form
877	S53911		Total Unreported Tips, Second Form
878	S53912		Total Unreported Tips, Combined Amount
879	T53915		Incidental Cash and Tips, First Form Amount
880	T53916		Incidental Cash and Tips, Second Form Amount
881	T53917		Incidental Cash and Tips, Combined Amount
882	S53920		Unreported Tips Subject to Medicare Tax, First Form
883	S53921		Unreported Tips Subject to Medicare Tax, Second Form
884	S53922		Unreported Tips Subject to Medicare Tax, Combined Form
885	T53925		Social Security Wages and Tips, First Form Amount
886	T53926		Social Security Wages and Tips, Second Form Amount
887	T53927		Social Security Wages and Tips, Combined Amount
888	T53930		Maximum Tips Subject to Social Security, First Form Amount
889	T53931		Maximum Tips Subject to Social Security, Second Form Amount
890	T53932		Maximum Tips Subject to Social Security, Combined Amount
891	S53935		Unreported Social Security Tips, First Form
892	S53936		Unreported Social Security Tips, Second Form
893	S53937		Unreported Social Security Tips, Combined
894	S53940		Form 4137 Social Security Tax, First Form
895	S53941		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	S53950		Form 4137 Tax, First Form
901	S53951		Form 4137 Tax, Second Form
902	S53952		Form 4137 Tax, Combined
			<b>DEPRECIATION AND AMORTIZATION - FORM 4562</b>
903	E54000		Section 179 cost, after limit
904	E54005		Section 179 prop., total cost
905	E54010		Listed Prop., Elected Cost
906	E54015		Section 179 prop., total elected cost
907	E54020		Section 179 prop., tentative deduction
908	E54040		Form 4562 taxable income limit
909	E54060		Carryover of Prior Year 179 Deduction

KEY	ELEMENT	SIGN	ELEMENT NAME
			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
910	E54100		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		Alt. Depreciation System (ADS) class life, cost
934	E57930		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		September 11 Property
945	E58120		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
			<b>FARM RENTAL INCOME AND EXPENSES - FORM 4835</b>
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		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		Deductible loss
980	E58540	+/-	Nondeductible loss/loss carryover
<b>INVESTMENT INTEREST EXPENSE DEDUCTION - FORM 4952</b>			
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		Net gain from disposition of prop less net cap gain
990	E58990		Investment Income Amount
991	E58995	+/-	Investment income
992	E59100		Investment Expenses
993	E59200		Disallowed prior year interest expenses
994	E59260		Disallowed Investment Interest expense
995	E59280		Allowable investment interest expense deduction
<b>TAX ON LUMP SUM DISTRIBUTIONS - FORM 4972</b>			
996	E59400		Capital gain from Form 1099-R
997	E59410		Ordinary income from Form 1099-R
998	E59420		Death benefit exclusion
999	E59430		Total taxable amount
1000	E59440		Current annuity value
1001	E59450		Adjusted taxable amount
1002	E59460		Minimum distribution allowance
1003	E59470		Federal estate tax
1004	E59475		Tentative tax I
1005	E59480		Tentative tax II
1006	E59485		10-year averaging tax
1007	E59490		Tax on lump-sum distribution
<b>EARNED INCOME CREDIT - SCHEDULE EIC</b>			
1008	E59500		EIC wages
1009	E59525		Nontaxable Combat Pay Amount
1010	E59530		EIC Prior Year Earned Income Amount
1011	E59540	+/-	EIC self-employment income
1012	E59560	+/-	EIC earned income
1013	S59560	+/-	EIC earned income (Revenue Processing)

KEY	ELEMENT	SIGN	ELEMENT NAME
<b>TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT</b>			
(all fields are 17 digits **)			
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
<b>WORK OPPORTUNITY CREDIT - FORM 5884</b>			
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
<b>AT RISK LIMITATIONS - FORM 6198</b>			
(DEDUCTIBLE LOSS FROM A SECTION 465 ACTIVITY)			
1027	T59800	+/-	Overall profit/loss (Taxpayer)
1028	T59820		At risk amount (Taxpayer)
1029	T59840		Deductible loss (Taxpayer)
<b>CREDIT FOR EMPLOYERS AFFECTED BY HURRICANE KATRINA, RITA, OR WILMA - FORM 5884-A</b>			
1030	E59845		Employers affected by Hurricane Katrina Qualified Wages Paid
1031	E59847		Employers affected by Hurricane Rita Qualified Wages Paid
1032	E59849		Employers affected by Hurricane Wilma Qualified Wages Paid
1033	E59851		Total Qualified Wages Paid
1034	E59853		Limited Qualified Wages Paid
1035	E59855		Employee Retention Credit from Passthrough Entities
1036	E59857		Current Year Employee Retention Credit
1037	E59859		Qualified Lodging to Qualified Employees
1038	E59861		Limited Qualified Lodging to Qualified Employees
1039	E59863		Hurricane Katrina Housing Credit from Passthrough Entities
1040	E59865		Current Year Hurricane Katrina Housing Credit
<b>ADDITIONAL TAX ATTRIBUTABLE TO QUALIFIED RETIREMENT PLANS, ANNUITIES, AND MODIFIED ENDOWMENT CONTRACTS: FORM 5329</b>			
1041	E59880		Amount of Early IRA Distributions Subject to Tax (First form)
1042	E59881		Amount of Early IRA Distributions Subject to Tax (Second form)
1043	E59882		Amount of Early IRA Distributions Subject to Tax (Combined)
1044	E59890		Tax on Early IRA Distributions (First form)
1045	E59891		Tax on Early IRA Distributions (Second form)
1046	E59892		Tax on Early IRA Distributions (Combined)
1047	E59895		Amount on Coverdell ESAs not used for Education (First form)
1048	E59896		Amount on Coverdell ESAs not used for Education (Second form)
1049	E59897		Amount on Coverdell ESAs not used for Education (Combined)
1050	E59900		Tax on Ed IRA Distributions not used for Education (First form)
1051	E59901		Tax on Ed IRA Distributions not used for Education (Second form)
1052	E59902		Tax on Ed IRA Distributions not used for Education (Combined form)
1053	E59905		Amount Excess Traditional IRA Contributions (First form)
1054	E59906		Amount Excess Traditional IRA Contributions (Second form)
1055	E59907		Amount Excess Traditional IRA Contributions (Combined)
1056	E59910		Tax on Excess Traditional IRA Contributions (First form)
1057	E59911		Tax on Excess Traditional IRA Contributions (Second form)
1058	E59912		Tax on Excess Traditional IRA Contributions (Combined)
1059	E59915		Amount Excess Roth IRA Contributions (First form)



## TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT

(all fields are 17 digits \*\*)

KEY	ELEMENT	SIGN	ELEMENT NAME
1113	E60420	+/-	Mining costs
1114	E60430	+/-	Large Partnerships
1115	E60440	+/-	Long-term contracts
1116	E60460	+/-	Pollution control facilities
1117	E60480		Installment sales of property
1118	E60500	+/-	Adjusted gain or loss
1119	T60500	+/-	Adjusted gain or loss (Taxpayer)
1120	E60550	+/-	Incentive-Stock options
1121	T60550	+/-	Incentive-Stock options (Taxpayer)
1122	E60600	+/-	Certain loss limitations
1123	E60620		Patron's adjustment
1124	E60630		Section 1202 Exclusion
1125	E60640	+/-	Tax shelter farm activities
1126	E60660	+/-	Related adjustments
1127	E60680	+/-	Passive activity gains and losses
1128	T60680	+/-	Passive activity gains and losses (Taxpayer)
1129	E60720	+/-	Benefit of estate and trust
1130	T60720	+/-	Benefit of estate and trust (Taxpayer)
1131	E60840		Tax-exempt interest
1132	T60840		Tax exempt interest (Taxpayer)
1133	E60860	+/-	Depletion
1134	E60900		Depreciation
1135	E61400		Intangible drilling costs
1136	E61450	+/-	Other adjustments and preferences
1137	E61850	+/-	Total adjustments and preferences
1138	E61900	+/-	Tentative alternative minimum taxable income
1139	E62000		Alternative tax net operating loss deduction
1140	T62000		Alternative tax net operating loss deduction (taxpayer)
1141	E62100	+/-	Alternative minimum taxable income
1142	S62100	+/-	Alternative minimum taxable income (Revenue Proc.)
1143	E62600		Limited exemption amount
1144	E62700		Alternative min taxable inc. less limited exemption
1145	E62720		Alternative minimum schedule D less section 1250 gain
1146	E62730		Alternative minimum unrecaptured section 1250 gain
1147	E62740		Alternative minimum capital gain amount
1148	E62745		Alternative minimum non-capital gain tax
1149	E62746		Alternative Minimum Qualified Dividends & 5/5/03 Capital Gain
1150	E62747		Alternative Minimum 5% Tax Amount
1151	E62748		Alternative minimum schedule D qualified 5-year gain
1152	E62749		Alternative minimum 8% tax amount
1153	E62750		Alternative minimum 10% tax amount
1154	E62755		Alternative Minimum 15% Tax Amount
1155	E62760		Alternative minimum 20% tax amount
1156	E62770		Alternative minimum 25% tax amount
1157	E62780		Alternative minimum computed regular tax
1158	E62800		Tax on alternative minimum taxable income
1159	S62800		Tax on alternative min. taxable income (Rev. Proc.)
1160	E62900		Form 6251 foreign tax credit
1161	T62900		Form 6251 foreign tax credit (taxpayer)
1162	E63000		Tentative alternative minimum tax
1163	S63000		Tentative alternative minimum tax (Rev. Proc.)
1164	E63100		Form 6251 income tax before tax credits
1165	E63200		Form 6251 alternative minimum tax
			<b>MORTGAGE INTEREST CREDIT - FORM 8396</b>
1166	E64000		Tentative mortgage interest credit



TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits **)			
KEY	ELEMENT	SIGN	ELEMENT NAME
1217	E68160		Nondeductible housing credit
<b>NONDEDUCTIBLE IRA CONTRIBUTIONS - FORM 8606</b>			
1218	E68300		Basis in Traditional IRA 12-31, Primary
1219	E68305		Basis in Traditional IRA 12-31, Secondary
1220	E68500		Current Tax Year's Non-Deductible Traditional IRA Contributions, Primary
1221	E68505		Current Tax Year's Non-Deductible Traditional IRA Contributions, Secondary
1222	E68550		Total Basis in Traditional IRA, Primary
1223	E68555		Total Basis in Traditional IRA, Secondary
1224	E68600		Non-Deductible Traditional IRA Contributions by APR, Primary
1225	E68605		Non-Deductible Traditional IRA Contributions by APR, Secondary
1226	E68700		Net Non-Deductible Traditional IRA Contributions, Primary
1227	E68705		Net Non-Deductible Traditional IRA Contributions, Secondary
1228	E69000		Value of Traditional IRA 12-31, Primary
1229	E69005		Value of Traditional IRA 12-31, Secondary
1230	E69100		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		Total Non-Taxable Distributions, Secondary
1238	E69200		Total Value of Traditional IRA, Primary
1239	E69205		Total Value of Traditional IRA, Secondary
1240	E69400		Non-Taxable Traditional IRA Distributions, Primary
1241	E69405		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		Net Taxable Distributions from Traditional IRAs, Secondary
1246	E69555		Taxable Traditional Distributions, Primary
1247	E69556		Taxable Traditional Distributions, Secondary
1248	E69557		Qualified Hurricane Distributions from Traditional IRA, Primary
1249	E69558		Qualified Hurricane Distributions from Traditional IRA, Secondary
1250	E69580		Corrected Total Conversion Amount, Primary
1251	E69585		Corrected Total Conversion Amount, Secondary
1252	E69590		Converted Roth IRA Basis Amount, Primary
1253	E69595		Converted Roth IRA Basis Amount, Secondary
1254	E69600		Taxable Roth Conversion Amount, Primary
1255	E69605		Taxable Roth Conversion Amount, Secondary
1256	E69620		Total Roth IRA Distributions, Primary
1257	E69621		Total Roth IRA Distributions, Secondary
1258	E69635		Next Year's Total Roth IRA Distribution Amount, Primary
1259	E69636		Next Year's Total Roth IRA Distribution Amount, Secondary
1260	E69640		Roth IRA Distribution Gain, Primary
1261	E69645		Roth IRA Distribution Gain, Secondary
1262	E69650		Nonqualified Distributions Minus First-time Homebuyer Expenses, Primary
1263	E69651		Nonqualified Distributions Minus First-time Homebuyer Expenses, Secondary
1264	E69680		Basis Amount from Conversion To Roth IRA, Primary
1265	E69685		Basis Amount from Conversion to Roth IRA, Secondary
1266	E69692		Qualified First Time Homebuyer Expenses, Primary
1267	E69693		Qualified First Time Homebuyer Expenses, Secondary
1268	E69695		Total Roth IRA Conv & First Time Homebuyers Expenses, Prim
1269	E69696		Total Roth IRA Conv & First Time Homebuyers Expenses, Sec
1270	E69700		Taxable Roth Distributions, Primary

## TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT

(all fields are 17 digits \*\*)

KEY	ELEMENT	SIGN	ELEMENT NAME
1271	E69705		Taxable Roth Distributions, Secondary
1272	E69710		Net Taxable Distributions from Roth IRA, Primary
1273	E69711		Net Taxable Distributions from Roth IRA, Secondary
1274	E69715		Qualified Hurricane Distributions from Roth IRA, Primary
1275	E69716		Qualified Hurricane Distributions from Roth IRA, Secondary
1276	E70300		Basis in Traditional IRA 12-31, Combined
1277	E70500		Current Tax Year's Non-Deductible Traditional IRA Contributions, Combined
1278	E70550		Total Basis in Traditional IRA, Combined
1279	E70600		Non-Deductible Traditional IRA Contributions by APR, Combined
1280	E70700		Net Non-Deductible Traditional IRA Contributions, Combined
1281	E71000		Value of Traditional IRA 12-31, Combined
1282	E71100		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		Net Taxable Distributions from Traditional IRAs, Combined
1290	E71555		Taxable Traditional Distributions, Combined
1291	E71560		Qualified Hurricane Distributions from Traditional IRAs, Combined
1292	E71580		Corrected Total Conversion Amount, Combined
1293	E71590		Converted Roth IRA Basis Amount, Combined
1294	E71600		Taxable Roth Conversion Amount, Combined
1295	E71620		Total Roth IRA Distributions, Combined
1296	E71635		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
			<b>LOW INCOME HOUSING CREDIT - FORM 8609A ANNUAL STATEMENT</b>
1305	E72000		Eligible basis of building
1306	E72020		Qualified basis of building
1307	E72040		Credit allowed for building
			<b>TAX FOR CHILDREN UNDER AGE 14 WITH INVESTMENT</b>
			<b>INCOME OF MORE THAN \$1,200 - FORM 8615</b>
			<b>(TAX ON CHILDREN WITH UNEARNED INCOME)</b>
1308	E72800		Form 8615 gross unearned income
1309	E72900		Form 8615 deductions
1310	E73000		Net investment income
1311	E73100		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
1317	E73700		Difference between tax on parent's taxable inc. plus children's inv. income and tax on parent's income
1318	E73800		Combined net investment income of all children in the household
1319	E73900		Child's net investment income as a percentage of

TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits **)			
KEY	ELEMENT	SIGN	ELEMENT NAME
			net investment income from all the parent's children
1320	E74000		Investment income taxed at parent's marg. tax rate
1321	E74100		Excess of child's income over net investment income
1322	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
			<b>EMPOWERMENT ZONE EMPLOYMENT CREDIT - FORM 8844</b>
1328	E75000		Tentative empowerment zone employment credit
1329	E75001		Qualified Empowerment Zone Wages
1330	E75002		Qualified Renewal Community Wages
1331	E75010		Adjusted income tax liability
1332	E75015		Alternative minimum tax
1333	E75020		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.
			<b>BIODIESEL AND RENEWABLE DIESEL FUELS CREDIT - FORM 8864</b>
1338	E75200		Biodiesel Credit Amount
1339	E75210		Agri-biodiesel Credit Amount
1340	E75220		Renewable Diesel Credit Amount
1341	E75230		Biodiesel in Mixture Credit Amount
1342	E75240		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	E75290		Current Year Biodiesel and Renewable Diesel Fuels Credit
1348	E75300		Nondeductible Biodiesel and Renewable Diesel Fuels Credit
			<b>HEALTH COVERAGE TAX CREDIT - FORM 8885</b>
1349	E76210		Amount Paid for Health Insurance
1350	E76220		MSA Used National Emergency Grants Total Amounts Received
1351	E76230		Insurance Paid minus MSA & NEGs
1352	E76240		65% Eligible Payments
1353	E76250		Advanced Payments
1354	E76260		Health Coverage Tax Credit
			<b>CREDIT FOR PRIOR YEAR MINIMUM TAX - FORM 8801</b>
1355	E80000	+/-	Form 8801 taxable income
1356	E80100	+/-	Adjustments and preference exclusions
1357	E80150		Minimum tax credit net operating loss
1358	E80200		Total income form 8801
1359	E80300		Form 8801 exemption amount
1360	E80400		Phase-out of exemption
1361	E80500		Form 8801 adjustment income
1362	E80600		Form 8801 limited exemption amount
1363	E80700		Form 8801 adjusted income limitation
1364	E80800		Form 8801 net income
1365	E80900		Form 8801 tentative minimum tax on exclusion items before foreign tax credit



KEY	ELEMENT	SIGN	ELEMENT NAME
			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
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		Carryforward of minimum tax credit from prior year
1373	E81700		Unallowed nonconventional fuel credit
1374	E81800		Form 8801 current year income tax after credits
1375	E81850		Form 8801 amount from Form 6251
1376	E81900		Adjusted income tax before credits
1377	E82000		Allowable minimum tax credit
1378	E82100		Allowable minimum tax carryforward
1379	E82200		Carryforward of minimum tax credit
			<b>ADDITIONAL CHILD TAX CREDIT - FORM 8812</b>
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		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		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	E82937		Larger of 10% Limited Tax Amount or EIC and Excess SST
1393	E82940		Additional Child Tax Credit Amount
			<b>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND DIVIDENDS: FIRST FORM 8814</b>
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
			<b>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND DIVIDENDS: SECOND FORM 8814</b>
1402	E83460		Child's taxable interest
1403	E83480		Child's tax-exempt interest
1404	E83530		Child's Ordinary Dividends Amount
1405	E83560		Child's gross taxable interest and dividends
1406	E83580		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
			<b>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND DIVIDENDS: THIRD FORM 8814</b>
1410	E83860		Child's taxable interest

KEY	ELEMENT	SIGN	ELEMENT NAME
			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
1411	E83880		Child's tax-exempt interest
1412	E83930		Child's Ordinary Dividends Amount
1413	E83960		Child's gross taxable interest and dividends
1414	E83980		Child's net taxable interest and dividends
1415	E83985		Child's net taxable capital gain distributions
1416	E83990		Interest and dividend income taxed at 15% rate
1417	E84000		Tax on income at 15% rate
			<u>PARENT'S ELECTION TO REPORT CHILD'S INTEREST AND</u>
			<u>DIVIDENDS: COMBINED FORMS 8814</u>
1418	E84060		Children's taxable interest
1419	E84080		Children's tax-exempt interest
1420	E84130		Children's Ordinary Dividends Amount
1421	E84160		Children's gross taxable interest and dividends
1422	E84180		Children's net taxable interest and dividends
1423	E84185		Child's gross taxable capital gain distribution
1424	E84190		Interest and dividend income taxed at 15% rate
1425	E84200		Tax on income at 15% rate
			<u>ADDITIONAL FORMS 8814</u>
1426	E84210		Additional Form 8814 net income amount
1427	E84220		Additional Form 8814 tax amount
			<u>QUALIFIED ADOPTION CREDITS - FORM 8839</u>
1428	E86100		Child 1 Qualified Adoption Expenses
1429	E86110		Child 2 Qualified Adoption Expenses
1430	E86115		Total Limited Qualified Adoption Expenses
1431	E86119		Current Year Adoption Credit Amount
1432	E86120		Credit Carry-forward
1433	E86125		Gross Adoption Credit Amount
1434	E86130		Employer Provided Adoption Benefits
1435	E86140		Employer Provided Excluded Benefits
1436	E86150		Employer Provided Taxable Benefits
1437	E86160		Qualified Adoption Credit - Verified
			<u>MEDICAL SAVINGS ACCOUNTS - FORM 8853</u>
1438	T86200		Total employer MSA contribution (Taxpayer)
1439	E86210		MSA contributions
1440	E86220		MSA limitation
1441	E86230		Maintaining employer compensation
1442	E86240		MSA deduction
1443	E86250		Total MSA distributions
1444	E86260		Distribution rollover
1445	E86270		MSA distribution less rollover
1446	E86280		Unreimbursed qualified medical expenses
1447	E86290		Taxable MSA distributions
1448	E86300		Tax on MSA distributions (computer)
1449	E86310		Gross LTC benefits
1450	E86315		LTC per diem
1451	E86320		Accelerated death benefits
1452	E86330		LTC per diem plus accidental death benefits
1453	E86340		LTC limitation
1454	E86350		Cost for LTC services
1455	E86355		Adjusted cost for LTC services
1456	E86360		Qualified LTC services
1457	E86365		Per diem limitation

## TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT

(all fields are 17 digits \*\*)

KEY	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
			<b>HEALTH SAVINGS ACCOUNTS (HSAs) - FORM 8889</b>
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		HSA Limited Annual Deductible Amount - Combined
1469	E86510		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		HSA Contributions Limit Amount - Combined
1490	E86545		Form 8889 HSA Deduction Amount - Primary
1491	E86546		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		Taxable HSA Distributions Amount - Combined
1508	E86575		Additional 10 Percent Distributions Tax Amount - Primary
1509	E86576		Additional 10 Percent Distributions Tax Amount - Secondary
1510	E86577		Additional 10 Percent Distributions Tax Amount - Combined

## TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT

(all fields are 17 digits \*\*)

KEY	ELEMENT	SIGN	ELEMENT NAME
			<b>DOMESTIC PRODUCTION ACTIVITIES DEDUCTION - FORM 8903</b>
1511	E86800		Domestic Production Gross Receipts
1512	E86810		Allocable Cost of Goods Sold
1513	E86820		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	+/-	Qualified Production Activities Income from Pass-through Entities
1518	E86870		Qualified Production Activities Income
1519	E86880	+/-	F8903 Income Limitation
1520	E86890		Minimum Income Amount
1521	E86900		3% Income Limitation
1522	E86910		Wages from W-2
1523	E86920		W-2 Wages from Pass-through Entities
1524	E86930		Total F8903 Wages
1525	E86940		50% Wages Limitation
1526	E86950		Minimum Wages Income Amount
1527	E86960		Domestic Production Activities from Cooperatives
1528	E86970		Expanded Affiliated Group Allocation
1529	E86980		Total Domestic Production Activities Deduction
			<b>EDUCATION CREDITS - FORM 8863</b>
1530	E87480		Hope Qualified Expenses - Student 1
1531	E87481		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		One-half of Qualified Expenses - Student 3
1536	E87495		Hope Qualified Expenses - Student 4
1537	E87496		One-half of Qualified Expenses - Student 4
1538	E87500		Hope Qualified Expenses-Limited
1539	E87510		Hope One Half Amount
1540	E87520		Total Hope Credit Amount
1541	E87522		Lifetime Learning Qualified Expenses - Student 1
1542	E87524		Lifetime Learning Qualified Expenses - Student 2
1543	E87526		Lifetime Learning Qualified Expenses - Student 3
1544	E87528		Lifetime Learning Qualified Expenses - Student 4
1545	E87530		Lifetime Learning Total Qualified Expenses
1546	E87540		Lifetime Learning Limited Amount
1547	E87542		Gulf Opportunity Zone (GOZ) Limited Qualified Expenses
1548	E87544		Lifetime Learning Amount less GOZ Qualified Expenses
1549	E87545		GOZ Qualified Expenses limited by 40%
1550	E87547		Lifetime Learning Amount less GOZ Qualified Expenses limited by 20%
1551	E87550		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		Form 1040 Tax Amount
1560	E87640		Child Care Plus Elderly Credit Amount
1561	E87650		Allowable Education Credit Amount
1562	E87680		Education Credit Amount

TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits **)			
KEY	ELEMENT	SIGN	ELEMENT NAME
<b>SCHEDULE C/F SAMPLING ITEMS</b>			
1563	T89500		Inventory, end of year - Schedule C (taxpayer)
1564	T89540	+/-	Total business receipts - Schedule C/F (taxpayer)
<b>PROFIT OR LOSS FROM BUS. (NONFARM SOLE PROP.)</b>			
<b>SCHEDULE C (COMBINED)</b>			
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	E90050		Cost of goods sold and/or operations
1573	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		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		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	E90447		Casualty Loss, Form 8829
1608	E90449		Excess Casualty Depreciations, Form 8829
<b>COMBINED SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS</b>			
1609	E90450		Inventory, beginning of year
1610	E90460		Purchases
1611	E90470		Cost of labor

TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits **)			
KEY	ELEMENT	SIGN	ELEMENT NAME
1612	E90480		Materials and supplies
1613	E90490		Other costs
1614	E90500		Inventory, end of year
1615	E90530		Business deductions
1616	E90540	+/-	Business receipts
1617	T90540	+/-	Business receipts (Taxpayer)
1618	E90550		Payroll
1619	E90560		Total interest
1620	E90570		Total Depreciation
1621	E90640	+/-	Nondeductible Sch. C loss(+) / loss carryover ( - )
			<b>FIRST SCHEDULE C</b>
1622	E91010	+/-	Gross (total) income (loss)
1623	T91010	+/-	Gross (total) income (loss) (taxpayer)
1624	E91020		Gross receipts
1625	T91020		Gross receipts (taxpayer)
1626	E91030		Returns and allowances
1627	T91030		Returns and allowances (taxpayer)
1628	E91040	+/-	Income/loss from Sales and Operations
1629	E91050		Cost of goods sold and/or operations
1630	T91050		Cost of goods sold and/or operations (taxpayer)
1631	E91060	+/-	Gross profit (loss)
1632	E91080	+/-	Other income (loss)
1633	T91080	+/-	Other income (loss) (taxpayer)
1634	E91100		Total deductions (Expenses)
1635	T91100		Total deductions (Expenses) (Taxpayer)
1636	E91110		Advertising expenses
1637	E91140		Car and truck
1638	E91160		Commissions
1639	E91165		Contract Labor
1640	E91170		Depletion
1641	E91190		Depreciation
1642	E91200		Employee benefit programs
1643	E91210		Insurance
1644	E91240		Mortgage interest
1645	E91250		Other interest
1646	E91260		Legal and professional services
1647	E91280		Office expenses
1648	E91290		Pension and profit sharing plans
1649	E91300		Rent on machinery and equipment
1650	E91310		Rent on other business property
1651	E91320		Repairs & Maintenance
1652	E91325		Supplies not included in Cost of Goods Sold
1653	E91330		Taxes and licenses
1654	E91340		Travel
1655	E91355		Meals and entertainment deducted
1656	E91360		Utilities
1657	E91370		Net wages
1658	E91430		Other deductions
1659	E91435	+/-	Tentative Profit/Loss
1660	E91438		Expenses for business use of your home
1661	T91438		Expenses for business use of your home (taxpayer)
1662	E91440	+/-	Net profit (loss)
1663	E91445		Depreciation, Form 8829
1664	E91447		Casualty Loss, Form 8829
1665	E91449		Excess Casualty Depreciations, Form 8829

KEY	ELEMENT	SIGN	ELEMENT NAME
			TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT
			(all fields are 17 digits **)
			<b>FIRST SCH. C: COST OF GOODS SOLD AND OPERATIONS</b>
1666	E91450		Inventory, beginning of year
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
1677	E91570		Total Depreciation
1678	E91640	+/-	Nondeductible Sch. C loss(+) / loss carryover ( - )
			<b>SECOND SCHEDULE C</b>
1679	E92010	+/-	Gross (total) income (loss)
1680	T92010	+/-	Gross (total) income (loss) (taxpayer)
1681	E92020		Gross receipts
1682	T92020		Gross receipts (taxpayer)
1683	E92030		Returns and allowances
1684	T92030		Returns and allowances (taxpayer)
1685	E92040	+/-	Income/loss from Sales and Operations
1686	E92050		Cost of goods sold and/or operations
1687	T92050		Cost of goods sold and/or operations (taxpayer)
1688	E92060	+/-	Gross profit (loss)
1689	E92080	+/-	Other income (loss)
1690	T92080	+/-	Other income (loss) (taxpayer)
1691	E92100		Total deductions (Expenses)
1692	T92100		Total deductions (Expenses) (taxpayer)
1693	E92110		Advertising expenses
1694	E92140		Car and truck
1695	E92160		Commissions
1696	E92165		Contract Labor
1697	E92170		Depletion
1698	E92190		Depreciation
1699	E92200		Employee benefit programs
1700	E92210		Insurance
1701	E92240		Mortgage interest
1702	E92250		Other interest
1703	E92260		Legal and professional services
1704	E92280		Office expenses
1705	E92290		Pension and profit sharing plans
1706	E92300		Rent on machinery and equipment
1707	E92310		Rent on other business property
1708	E92320		Repairs & Maintenance
1709	E92325		Supplies not included in Cost of Goods Sold
1710	E92330		Taxes and licenses
1711	E92340		Travel
1712	E92355		Meals and entertainment deducted
1713	E92360		Utilities
1714	E92370		Net wages
1715	E92430		Other deductions
1716	E92435	+/-	Tentative Profit/Loss
1717	E92438		Expenses for business use of your home

TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits **)			
KEY	ELEMENT	SIGN	ELEMENT NAME
1718	T92438		Expenses for business use of your home (taxpayer)
1719	E92440	+/-	Net profit (loss)
1720	E92445		Depreciation, Form 8829
1721	E92447		Casualty Loss, Form 8829
1722	E92449		Excess Casualty Depreciations, Form 8829
<b>SECOND SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS</b>			
1723	E92450		Inventory, beginning of year
1724	E92460		Purchases
1725	E92470		Cost of labor
1726	E92480		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		Total interest
1734	E92570		Total Depreciation
1735	E92640	+/-	Nondeductible Sch. C loss(+) / loss carryover ( - )
<b>THIRD SCHEDULE C</b>			
1736	E93010	+/-	Gross (total) income (loss)
1737	T93010	+/-	Gross (total) income (loss) (taxpayer)
1738	E93020		Gross receipts
1739	T93020		Gross receipts (taxpayer)
1740	E93030		Returns and allowances
1741	T93030		Returns and allowances (taxpayer)
1742	E93040	+/-	Income/loss from Sales and Operations
1743	E93050		Cost of goods sold and/or operations
1744	T93050		Cost of goods sold and/or operations (taxpayer)
1745	E93060	+/-	Gross profit (loss)
1746	E93080	+/-	Other income (loss)
1747	T93080	+/-	Other income (loss) (taxpayer)
1748	E93100		Total deductions (Expenses)
1749	T93100		Total deductions (Expenses) (taxpayer)
1750	E93110		Advertising expenses
1751	E93140		Car and truck
1752	E93160		Commissions
1753	E93165		Contract Labor
1754	E93170		Depletion
1755	E93190		Depreciation
1756	E93200		Employee benefit programs
1757	E93210		Insurance
1758	E93240		Mortgage interest
1759	E93250		Other interest
1760	E93260		Legal and professional services
1761	E93280		Office expenses
1762	E93290		Pension and profit sharing plans
1763	E93300		Rent on machinery and equipment
1764	E93310		Rent on other business property
1765	E93320		Repairs & Maintenance
1766	E93325		Supplies not included in Cost of Goods Sold
1767	E93330		Taxes and licenses
1768	E93340		Travel
1769	E93355		Meals and entertainment deducted



TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits **)			
KEY	ELEMENT	SIGN	ELEMENT NAME
1770	E93360		Utilities
1771	E93370		Net wages
1772	E93430		Other deductions
1773	E93435	+/-	Tentative Profit/Loss
1774	E93438		Expenses for business use of your home
1775	T93438		Expenses for business use of your home (taxpayer)
1776	E93440	+/-	Net profit (loss)
1777	E93445		Depreciation, Form 8829
1778	E93447		Casualty Loss, Form 8829
1779	E93449		Excess Casualty Depreciations, Form 8829
			<b>THIRD SCHEDULE C: COST OF GOODS SOLD AND OPERATIONS</b>
1780	E93450		Inventory, beginning of year
1781	E93460		Purchases
1782	E93470		Cost of labor
1783	E93480		Materials and supplies
1784	E93490		Other costs
1785	E93500		Inventory, end of year
1786	E93530		Business deductions
1787	E93540	+/-	Business receipts
1788	T93540	+/-	Business receipts (Taxpayer)
1789	E93550		Payroll
1790	E93560		Total interest
1791	E93570		Total Depreciation
1792	E93640	+/-	Non deductible Sch. C loss(+) / loss carryover ( - )
			<b>FARM INCOME AND EXPENSES (FARM PROPRIETORSHIP) -</b>
			<b>SCHEDULE F (COMBINED)</b>
1793	E95070		Sale of Livestock (cash method)
1794	E95080		Cost of Purchased Items, (cash method)
1795	T95080		Cost of Purchased Items, (cash method) (Taxpayer)
1796	E95090	+/-	Net Livestock Increase (cash method)
1797	E95100		Sale of Agricultural Products
1798	E95200		Total Patronage Dividends (cooperative Distributions)
1799	E95210		Taxable Patronage Dividends
1800	E95220		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		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		Depreciation and Sec. 179 Expense Deduction Not Elsewhere
1816	E95370		Employee Benefit Programs (Other than Pension Plans)
1817	E95375		Feed Purchased Expense
1818	E95377		Fertilizer's Line Expense
1819	E95380		Gasoline, Fuel, and Oil

TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits **)			
KEY	ELEMENT	SIGN	ELEMENT NAME
1820	E95390		Insurance Non-Health Expense
1821	E95400		Mortgage Interest
1822	E95410		Other Interest
1823	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		Farm Total Income (Receipts) (Taxpayer)
1835	E95610	+/-	Gross Income / (Loss), (Accrual Method)
1836	T95610	+/-	Gross Income / (Loss), (Accrual Method) (Taxpayer)
1837	E95640	+/-	Net Farm Profit / (Loss)
1838	E95660	+/-	Non-Deductible Schedule F Loss (+) / Suspended Loss Carryover (-)
			<u>FIRST SCHEDULE F</u>
1839	E96070		Sale of Livestock (cash method)
1840	E96080		Cost of Purchased Items, (cash method)
1841	T96080		Cost of Purchased Items, (cash method) (Taxpayer)
1842	E96090	+/-	Net Livestock Increase (cash method)
1843	E96100		Sale of Agricultural Products
1844	E96200		Total Patronage Dividends (cooperative Distributions)
1845	E96210		Taxable Patronage Dividends
1846	E96220		Total Agricultural Program Payments
1847	E96230		Taxable Agricultural Program Payments
1848	E96240		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	+/-	Gross Income / (Loss), (Cash Method)
1856	T96310	+/-	Gross Income / (Loss), (Cash Method) (Taxpayer)
1857	E96320		Car and Truck Expense
1858	E96330		Chemicals Expense
1859	E96340		Conservation Expense
1860	E96350		Custom Hire (Machine Work)
1861	E96360		Depreciation and Sec. 179 Expense Deduction Not Elsewhere
1862	E96370		Employee Benefit Programs (Other than Pension Plans)
1863	E96375		Feed Purchased Expense
1864	E96377		Fertilizer's Line Expense
1865	E96380		Gasoline, Fuel, and Oil
1866	E96390		Insurance Non-Health Expense
1867	E96400		Mortgage Interest
1868	E96410		Other Interest
1869	E96415		Labor Hired
1870	E96420		Repairs and Maintenance
1871	E96430		Seeds and Plants Purchased
1872	E96440		Pension and Profit Sharing Plans
1873	E96450		Supplies Purchased

TAX YEAR 2005 VARIABLE LENGTH RECORD LAYOUT			
(all fields are 17 digits **)			
KEY	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	E96600		Farm Total Income (Receipts) (Accrual Method)
1879	T96600		Farm Total Income (Receipts) (Accrual Method) (Taxpayer)
1880	T96605		Farm Total Income (Receipts) (Taxpayer)
1881	E96610	+/-	Gross Income / (Loss), (Accrual Method)
1882	T96610	+/-	Gross Income / (Loss), (Accrual Method) (Taxpayer)
1883	E96640	+/-	Net Farm Profit / (Loss)
1884	E96660	+/-	Non-Deductible Schedule F Loss (+) / Suspended Loss Carryover (-)
			<b>SECOND SCHEDULE F</b>
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	E97370		Employee Benefit Programs (Other than Pension Plans)
1909	E97375		Feed Purchased Expense
1910	E97377		Fertilizer's Line Expense
1911	E97380		Gasoline, Fuel, and Oil
1912	E97390		Insurance Non-Health Expense
1913	E97400		Mortgage Interest
1914	E97410		Other Interest
1915	E97415		Labor Hired
1916	E97420		Repairs and Maintenance
1917	E97430		Seeds and Plants Purchased
1918	E97440		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 (-)
<p>** Note: The data type for the variable elements are numeric and the elements are identified by the "Key", which is the first 4 positions</p> <p>The 5th position is the sign (+/-), followed by 12 numeric digits.</p>			