

General Description Booklet

For the

2006 PUBLIC USE TAX FILE

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2006 STATISTICS OF INCOME PUBLIC USE TAX FILE

INTRODUCTION

The Internal Revenue Service 2006 Public Use Tax File, which contains 145,858 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 138.4 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 2006. The Individual Tax File is designed for making national level estimates.

The Tax Files, which have been produced since 1960, consist of detailed information taken from SOI sample records. The public use versions of these sample files are sold in an unidentifiable form, with names, Social Security Numbers (SSN), and other similar information omitted. The primary uses made of these files have been to simulate the administrative and revenue impact of tax law changes, as well as to provide general statistical tabulations relating to sources of income and taxes paid by individuals.

The 2006 Tax File can be purchased through the Internal Revenue Service, Statistics of Income Division. Any questions concerning the cost and acquisition of the current Individual Tax File should be directed to:

Director
Statistics of Income Division RAS:S
Internal Revenue Service
P.O. Box 2608
Washington, DC 20013-2608

Telephone number: (202) 874-0700
Fax number: (202) 874-1198

Individual Public Use Tax Files for each of the Tax Years 1960, 1962, 1964, and 1966 through 1991 are available through the National Archives and Records Service. Questions concerning cost, acquisition, and delivery of these historical tax model files, should be addressed to:

Reference Services
Center for Electronic Records
National Archives and Records Administration
8601 Adelphi Road, Room 2400
College Park, MD 20740-6001
(301) 837-0470
Email: cer@nara.gov

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The Archives order number for any of the above-mentioned historical Public Use Tax Model Files is 374-109-(A). In addition to the order number, the requester should also specify the tax year and version (Individual or State) of the file under consideration.

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DISCLOSURE AVOIDANCE PROCEDURES

To preserve the character of the microdata file while also protecting the identity of individuals, we have made the following changes to the Individual Tax File.

First, to make sure that it will be impossible to know whether a given taxpayer is represented in the sample, all returns sampled at rates greater than 10 percent¹ have been subsampled at 10 percent. In addition, certain records (53) with extreme values were exempt from inclusion in the public-use file. Each of these records would have had a 10 percent chance of selection for the file. Therefore, the actual subsampling rate is slightly less than one tenth.

Second, those records with \$200,000 or more of AGI or records with a weight of 16.53 or less have been altered in the following manner:

- The State code has been removed (also done for those with AGI less than -\$200,000).
- Alimony paid and alimony received have been removed (also done for those with AGI less than -\$200,000).
- State sales tax deduction has been removed.
- Marital status and the various exemptions for dependents have been modified (see section on Code Definitions for specific changes).
- Personal exemptions amounts have been modified according to the phase-out limitations and moved to other items.
- Multivariate blurring has been applied to high income returns with nonzero values in at least two of the following fields: wages and salaries, state and local income taxes, and real estate taxes. Prior to blurring, high income returns are grouped into one of 13 categories based on their filing status and the number of children living at home, and then further grouped by the pattern of nonzero values on these three fields plus Schedule C net receipts, which is used only for grouping. A multivariate distance statistic is then calculated from the nonzero values of the three variables within each group. Based on this statistic, the two most distant records are identified, and the two additional records closest to each of these two records are located. For each group of three records the average value of each variable is placed in the specific fields. This process is repeated until all records have been averaged or "blurred." Schedule C net receipts, however, is blurred on a univariate basis according to the 13 categories of filing status and number of children living at home plus the pattern of nonzero values on the other three variables that are subject to blurring.

¹See Table A in the Description of Sample Section of this booklet for the strata subject to subsampling for this file.

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Third, all lower income returns (records with an adjusted gross income of less than \$200,000 and weights greater than 16.53) have been blurred, nationally, for alimony paid and alimony received. Then, all lower income returns were sorted by State and by a two level marital status variable (married/not married). After this sort, the records were blurred for salaries and wages, real estate tax deductions, Net Receipts, Medical and dental expenses, and State and local income taxes deduction (State of Wisconsin, only, for this last item).² All lower income blurring is done on a univariate basis.

Fourth, for all records on the file, all fields have been rounded to the four most significant digits (e.g., \$14,371 = \$14,370 and \$228,867 = \$228,900). Records that were fiscal year returns have been converted to reflect the most recent year-end Tax Year and returns older than three years (Tax Year 2002 or less) have been removed from the file.

Since individual records in this file may or may not contain data from just one tax return--and never contain the full item content of any one tax return--we request that researchers make these facts clear in publishing their findings. In particular, they should refrain from using any language that would imply that they had access to individual taxpayers' records.

²For greater details on this and other disclosure protection techniques used by the Statistics of Income Division, see: Strudler, Michael; H. Lock Oh; and Fritz Scheuren. "Protection of Taxpayer Confidentiality on the IRS Tax Model." Statistics of Income and Related Administrative Record Research: 1986, Internal Revenue Service. See also: Sailer, Peter; Michael Weber; and William Wong. "Disclosure-Proofing The 1996 Individual Tax Return Public Use File." Proceedings of the American Statistical Association: 2001, American Statistical Association.

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CORE RECORD LAYOUT

4-Digit Codes

(all codes are 4 characters in length)

1. AGIR1	13. F8606	25. TFORM
2. DSI	14. IE	26. TXST
3. EFI	15. MARS	27. XFPT
4. EIC	16. MIDR	28. XFST
5. ELECT	17. N20	29. XOCAH
6. FDED	18. N24 ¹	30. XOCAWH
7. FLPDYR	19. N25	31. XODEP
8. FLPDMO	20. PREP	32. XOPAR
9. F2441	21. SCHB	33. XTOT
10. F3800	22. SCHCF	
11. F6251	23. SCHE	
12. F8582	24. STATE ²	

¹ For returns with an AGI more than \$200,000, amount has been limited to 3.

² Only present for returns with a weight greater than 16.53 and where AGI was less than \$200,000 or greater than -\$200,000.

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RECORD LAYOUT
Amount Fields and Large Codes

2006 PUF Layout			
12 digit amount fields			
INCOME	1	E00200	Salaries and wages
	2	E00300	Interest received
	3	E00400	Tax-exempt interest income
	4	E00600	Dividends included in AGI
	5	E00650	Qualified Dividends
	6	E00700	State income tax refunds
	7	E00800	Alimony received
	8	E00900	Business or profession (Schedule C) net profit/loss (+/-)
	9	E01000	Net capital gain or loss (+/-)
	10	E01100	Capital gain distributions reported on Form 1040
	11	E01200	Other gains (or loss) (+/-)
	12	E01400	Taxable IRA distribution
	13	E01500	Total pensions and annuities received
	14	E01700	Pensions and annuities included in AGI
	15	E02000	Schedule E net income or loss (+/-)
	16	E02100	Schedule F net profit/loss (+/-)
	17	E02300	Unemployment compensation in AGI
	18	E02400	Gross Social Security benefits
	19	E02500	Social Security benefits in AGI
Statutory Adjustments	20	E03150	Total deductible individual retirement account (IRA) payments
	21	E03210	Student Loan Interest Deduction
	22	E03220	Educator Expenses
	23	E03230	Tuition and Fees Deduction
	24	E03260	Deduction for self-employment tax
	25	E03270	Self-employed health insurance deduction
	26	E03240	Domestic Production Activities deduction
	27	E03290	Health Savings Account deduction
	28	E03300	Payments to KEOUGH accounts
	29	E03400	Forfeited interest penalty
	30	E03500	Alimony paid
AGI	31	E00100	Adjusted Gross Income (deficit) (AGI) (+/-)
Tax Computation	32	P04470	Total deductions (standard or itemized)
	33	E04600	Exemption amount
	34	E04800	Taxable income
	35	E05100	Tax on taxable income
	36	E05200	Computed regular tax
	37	E05800	Income tax before credits
	38	E06000	Income subject to tax
	39	E06200	Marginal tax base
	40	E06300	Tax generated (tax rate tables)
	41	E09600	Alternative minimum tax
Credits	42	E07180	Child and dependent care
	43	E07200	Elderly or disabled
	44	E07220	Child Tax Credit
	45	E07230	Education Credits
	46	E07240	Retirement Savings Credit
	47	E07260	Residential Energy Credit
	48	E07300	Foreign tax
	49	E07400	General business credit
	50	E07600	Credit for prior year minimum tax
	51	P08000	Other (to include E08001)
	52	E07150	Total tax credit (SOI)

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Taxes	53	E06500	Total income tax
	54	E08800	Income Tax after Credits (SOI)
	55	E09400	Self-employment tax
	56	E09700	Recapture taxes
	57	E09800	Social security tax on tip income
	58	E09900	Penalty tax on IRA
	59	E10300	Total tax liability (SOI)
Payments	60	E10700	Income tax withheld
	61	E10900	Estimated tax payments
	62	E59560	Earned income for earned income credit (EIC)
	63	E59680	EIC used to offset income tax before credits
	64	E59700	EIC used to offset all other taxes except advance EIC
	65	E59720	EIC refundable portion
	66	E11070	Additional Child Tax Credit
	67	E11100	Amount paid with Form 4868 (Request for Extension)
	68	E11200	Excess FICA/RRTA
	69	E11300	Credit for federal tax on special fuels and oils
	70	E11400	Regulated investment company credit
	71	E11600	Federal Telephone Excise Tax Credit
	72	E10605	Total tax payments (SOI)
	Refund etc.	73	E11900
74		E12000	Credit elect
75		E12200	Predetermined estimated tax penalty
Schedule A	76	E17500	Medical and dental expenses subject to reduction by AGI limit
	77	E18425	State and local income taxes
	78	E18450	State Sales Taxes
	79	E18500	Real estate tax deductions
	80	E19200	Total interest paid deduction
	81	E19800	Cash contributions
	82	E19850	Contributions not subject to 50% AGI limit
	83	E20100	Other than cash contributions
	84	E19700	Contributions deduction, total
	85	E20550	Unreimbursed employee business expense
	86	E20600	Tax preparation fee
	87	E20400	Miscellaneous deductions subject to AGI limitation, total
	88	E20800	Net limited miscellaneous deductions
	89	E20500	Net casualty or theft loss
	90	E21040	Itemized deduction limitation
Schedule C	91	E90040	Net receipts (+/-)
	92	E90050	Cost of goods sold and/or operations
	93	E90080	Other income (Schedule C)
	94	E90190	Depreciation
	95	E90210	Insurance
	96	E90240	Mortgage interest
	97	E90250	Other interest
	98	E90280	Office expenses
	99	E90370	Net wages
	100	E90100	Total deductions

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Schedule D	101	P22250	Short-term gains less losses
	102	E22320	Long term gain/loss from other forms on Schedule D
	103	E22370	Schedule D capital gain distributions
	104	P23250	Long-term gains less losses
	105	E24515	Unrecaptured Section 1250 gain
	106	E24516	Capital gain less investment expense
	107	E24518	28% Rate Gain or Loss
	108	E24535	Schedule D 5% Tax Amount
	109	E24560	Non-Schedule D tax
	110	E24598	Schedule D 15 percent tax amount
	111	E24615	Schedule D 25 percent tax amount
	112	E24570	Schedule D 28 percent tax amount
Schedule E	113	E25350	Total rents received
	114	E25360	Total royalties received
	115	E25370	Rent expenses mortgage interest, Schedule E, line 12
	116	E25380	Rent/royalty expenses other interest, Schedule E, line 13
	117	E25470	Royalty depletion
	118	E25500	Rental depreciation
	119	E25700	Rent net income or loss (+/-)
	120	E25800	Royalty net income or loss (+/-)
	121	E25820	Deductible rental loss
	122	E25850	Rent/royalty net income
	123	E25860	Rent/royalty net loss
	Partnerships	124	E25940
125		E25980	Total non-passive income
126		E25920	Total passive loss
127		E25960	Total non-passive loss
128		E26110	Partnership Section 179 expense deduction
Small Business Corp	129	E26170	Total passive income
	130	E26190	Total non-passive income
Corp	131	E26160	Total passive loss
	132	E26180	Total non-passive loss
	133	E26270	Combined partnership and S corporation net income/loss (+/-)
	134	E26100	S-corp. Section 179 expense deduction
Estate or Trust	135	E26390	Total income
	136	E26400	Total loss
Farm Rental	137	E27200	Farm rent net income or loss (+/-)
Schedule SE	138	E30400	Total self-employment income
	139	E30500	Self-employment income, secondary taxpayer
Form 2441	140	E32800	Qualifying individuals' Expenses
	141	E33000	Expenses limited to earned income

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Form 3800	142	E53220	Investment (included in general business credit)
	143	E53240	Work Opportunity - Jobs (included in general business credit)
	144	E53280	Research and experimentation (included in general business credit)
	145	E53410	Tentative General Business Credit
Form 4952	146	E58950	Total investment Interest Expense
	147	E58990	Investment income elected amount (Form 4952 part 2 line 4g)
Form 6251	148	P60100	Net operating loss tax preference
	149	P61850	Total adjustments and preferences (+/-)
	150	E60000	Form 1040 Taxable Income for AMT (Form 6251, Line 1)
	151	E62100	Alternative minimum taxable income
	152	E62900	Alternative tax foreign tax credit
	153	E62720	Alternative minimum Schedule D less investment interest amount
	154	E62730	Alternative minimum Schedule D unrecaptured section 1250 gain
Form 8582	155	E62740	Alternative minimum capital gain amount
	156	P65300	Total passive net income
	157	P65400	Total passive losses
Form 8801	158	E68000	Total losses allowed from all passive activities
	159	E82200	Carry forward of minimum tax credit to 2007
Schedule J	160	T27800	Elected Farm Income
	161	S27860	Tentative Current and Prior-Year Tax
	162	P27895	Actual Prior-Year Tax
Form 8863	163	E87500	Hope Qualified Expenses--Limited (Prior Years only)
	164	E87510	Hope One-Half Amount (Prior Years only)
	165	E87520	Tentative Hope Credit
	166	E87530	Lifetime Learning Total Qualified Expenses
	167	E87540	Lifetime Learning Limited Amount
	168	E87550	Tentative Lifetime Learning Credit
Misc Codes	169	RECID	Return ID
	170	S006	Decimal weight
	171	S008	Sample count
	172	S009	Population count
	173	WSAMP	Sample code
	174	TXRT	Tax rate code

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CODE DEFINITIONS

1. AGIR1 Adjusted Gross Income (AGI) Range:

No AGI (includes deficit)	00
\$ 1 under \$1,000	01
\$ 1,000 under \$2,000	02
\$ 2,000 under \$3,000	03
\$ 3,000 under \$4,000	04
\$ 4,000 under \$5,000	05
\$ 5,000 under \$6,000	06
\$ 6,000 under \$7,000	07
\$ 7,000 under \$8,000	08
\$ 8,000 under \$9,000	09
\$ 9,000 under \$10,000	10
\$ 10,000 under \$11,000	11
\$ 11,000 under \$12,000	12
\$ 12,000 under \$13,000	13
\$ 13,000 under \$14,000	14
\$ 14,000 under \$15,000	15
\$ 15,000 under \$16,000	16
\$ 16,000 under \$17,000	17
\$ 17,000 under \$18,000	18
\$ 18,000 under \$19,000	19
\$ 19,000 under \$20,000	20
\$ 20,000 under \$25,000	21
\$ 25,000 under \$30,000	22
\$ 30,000 under \$40,000	23
\$ 40,000 under \$50,000	24
\$ 50,000 under \$75,000	25
\$ 75,000 under \$100,000	26
\$ 100,000 under \$200,000	27
\$ 200,000 under \$500,000	28
\$ 500,000 under \$1,000,000	29
\$1,000,000 under \$1,500,000	30
\$1,500,000 under \$2,000,000	31
\$2,000,000 under \$5,000,000	32
\$5,000,000 under \$10,000,000	33
\$10,000,000 or more	34

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2. DSI	Dependent Status Indicator:	
	(A) Taxpayer not being claimed as a dependent on another tax return.....	0
	(B) Taxpayer claimed as a dependent on another tax return.....	1
3. EFI	Electronic Filing Indicator:	
	(A) Return not filed electronically	0
	(B) Return filed electronically.....	1
4. EIC	Earned Income Credit Code:	
	(A) No children claimed.....	0
	(B) One child claimed	1
	(C) Two children claimed.....	2
5. ELECT	Presidential Election Campaign Fund Boxes:	
	(A) No "yes" boxes checked.....	0
	(B) One "yes" box or both "yes" & "no" boxes checked)	1
	(C) Two "yes" boxes checked	2
6. FDED	Form of Deduction Code:	
	(A) Itemized deductions	1
	(B) Standard deduction.....	2
	(C) Taxpayer did not use itemized or standard deduction.....	3
7. FLPDYR	Filing (Accounting) Period, Year:	
	Tax Year	2003-2006
8. FLPDMO	Filing (Accounting) Period, Month:	
	Month Taxpayer's year ended.....	12
9. F2441	Form 2441, Child Care Credit Qualified Individual:	
	(A) No Form 2441 attached to return.....	0

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 (B) Number of qualifying individuals 1-9

NOTE: For high income returns with values greater than 3, this code was set equal to 3

10. F3800	Form 3800, General Business credit:	
	(A) No Form 3800 attached to return	0
	(B) Form 3800 attached to return	1
11. F6251	Form 6251, Alternative Minimum Tax	
	(A) No Form 6251 attached to return	0
	(B) Form 6251 attached to return	1
12. F8582	Form 8582, Passive Activity Loss Limitation:	
	(A) No Form 8582 attached to return	0
	(B) Form 8582 attached to return	1
13. F8606	Form 8606, Nondeductible IRA Contributions:	
	(A) No Form 8606 attached to return	0
	(B) Form(s) 8606 attached to return	1-2
14. IE	Itemized Deductions Election Indicator (Taxpayer elects to claim itemized deductions even though the standard deduction amount is greater than the amount of itemized deductions)	
	Taxpayer does not use itemized election option	0
	Taxpayer used itemized election option	1
15. MARS	Marital (Filing) Status:	
	(A) Single.....	1
	(B) Married filing a joint return or Widow(er) with dependent child (surviving spouse)	2
	(C) Married filing separately	3
	(D) Head of household.....	4

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16. MIDR Married Filing Separately Itemized Deductions Requirement Indicator

Not necessary to itemize because of filing status0
 Necessary to itemize when filing separately.....1

17. N20 Number of Qualified Students Hope Credit

(A) No Qualified Students.....0
 (B) One Qualified Student.....1
 (C) Two Qualified Students.....2
 (D) Three Qualified Students.....3
 (E) Four or more Qualified Students.....4

18. N24 Number of Children for Child Tax Credit

(A) Number of Children.....0-10

This field is present on the PUF only when the child tax credit or the additional child tax credit is claimed by the taxpayer.

19. N25 Number of Qualified Students Lifetime Learning Credit

(A) No Qualified Students.....0
 (B) One Qualified Student.....1
 (C) Two Qualified Students.....2
 (D) Three Qualified Students.....3
 (E) Four or more Qualified Students.....4

20. PREP Tax Preparer:

(A) No preparer other than taxpayer indicated on the form0
 (B) Return prepared by paid tax preparer1
 (C) IRS prepared return2
 (D) IRS reviewed return3
 (E) Voluntary Income Tax Assistance prepared return4
 (F) Tax counseling for the elderly6

21. SCHB Schedule B Indicator:

(A) No Schedule B attached to return.....0
 (B) Schedule B attached to return.....1

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22. SCHCF Schedule C or F Indicator:

- (A) Neither Schedule C or F present0
- (B) Schedule C present only1
- (C) Schedule F present only.....2
- (D) Schedule C and F present Schedule C Gross Receipts Larger..3
- (E) Schedule C and F present Schedule F Gross Receipts Larger...4

23. SCHE Schedule E Indicator:

- (A) No Schedule E attached to the return0
- (B) Schedule E attached to the return1

24. STATE:

Code	<u>STATE NAME</u>	Code	<u>STATE NAME</u>
1	Alabama	29	Nevada
2	Alaska	30	New Hampshire
3	Arizona	31	New Jersey
4	Arkansas	32	New Mexico
5	California	33	New York
6	Colorado	34	North Carolina
7	Connecticut	35	North Dakota
8	Delaware	36	Ohio
9	District of Columbia	37	Oklahoma
10	Florida	38	Oregon
11	Georgia	39	Pennsylvania
12	Hawaii	40	Rhode Island
13	Idaho	41	South Carolina
14	Illinois	42	South Dakota
15	Indiana	43	Tennessee
16	Iowa	44	Texas
17	Kansas	45	Utah
18	Kentucky	46	Vermont
19	Louisiana	47	Virginia
20	Maine	48	Washington
21	Maryland	49	West Virginia
22	Massachusetts	50	Wisconsin
23	Michigan	51	Wyoming
24	Minnesota	52	APO/FPO, Puerto Rico,
25	Mississippi		Puerto Rico, Virgin

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26	Missouri	Islands, Guam
27	Montana	U.S. Citizens Abroad
28	Nebraska	

NOTE: For high income returns this code was set equal to zero.

25. TFORM Form of Return:

(A) 1040 Return.....	0
(B) 1040A Return.....	1
(C) 1040EZ Return.....	2

26. TXST TAX STATUS:

(A) No tax owed and IRS did not compute tax.....	0
(B) Regular tax only, not computed by IRS	1
(C) Taxes are owed and IRS computed tax	2
(D) No taxes due as computed by IRS.....	3
(E) Tax based on Form 8615, Schedule D tax has no entry	4
(F) Form 8814 tax at children's 15% rate; Sch. D tax has no entry	5
(G) Form 8814 tax at children's 15% rate; Sch. D tax has entry	6
(H) Sch. D tax has an entry, no tax from Form 8615 or Form 8814	7
(I) Tax based on Form 8615, Schedule D tax also has an entry	8
(J) Schedule J, Farm Income Averaging has an entry.....	9
(K) Foreign Earned Income Tax Indicator has an entry.....	10

NOTE: Schedule D tax includes qualified dividends.

27. XFPT Primary Taxpayer Exemption:

(A) No exemption for primary taxpayer (dep. of another taxpayer)	0
(B) Primary taxpayer exemption	1

28. XFST Secondary Taxpayer Exemption:

(A) No secondary taxpayer or joint return filed by dependents	0
(B) Secondary taxpayer exemption	1

29. XOCAH Exemptions for Children Living at Home:

Number of children.....	0-99
-------------------------	------

NOTE: For high income returns with values greater than 3, this code was set equal to 3.

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30. XOCAWH Exemptions for Children Living Away from Home:

Number of children..... 0-9

NOTE: For high income returns with values greater than 3 for XOCAH, this code, XOCAWH was set equal to 0.

31. XOODEP Exemptions for Other Dependents:

Number of other dependents 0-99

NOTE: For high-income returns with values greater than 3 for XOCAH, this code, XOODEP was set equal to 0.

32. XOPAR Exemptions for Parents Living at Home or Away from Home:

Number of parents0-9

NOTE: For high-income returns with values greater than 3 for XOCAH, this code, XOPAR was set equal to 0.

33. XTOT Total Exemptions:

Number of exemptions..... 00-99

NOTE: For high income returns with values greater than 3 for XOCAH, this code, XTOT was set to the sum of XFPT, XFST, XOCAH, XOCAWH, XOODEP and XOPAR after limiting XOCAH to 3.

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EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS

The following explanations define data fields contained in the 2006 Individual Tax File that have not been abstracted directly from a specific line on Forms 1040, 1040A, 1040EZ, or the accompanying schedules and forms. Field numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "2006 Federal Tax Forms" section of this booklet for further information.

<u>Field Number</u>	<u>Definition</u>
P04470	DEDUCTIONS This is either the Total Standard Deduction or the Total Itemized Deductions found on Form 1040, line 40. Only one can appear on each return. (Note: If the taxpayer had no income, but still included the total itemized deductions for which he/she was eligible, this amount is shown in P04470; else the standard deduction for which he/she was eligible is shown.)
E04600	EXEMPTION AMOUNT This is the amount found on Form 1040, line 42. This amount has been limited based on the various exemptions for dependents (see section on Code Definitions for specific changes) and for returns exceeding the adjusted gross income (AGI) phase-out limitations.
E05100	TAX ON TAXABLE INCOME This is the amount shown on line 44 less special taxes from Form 4972 (Tax on Lump Sum Distributions).
E05200	COMPUTED REGULAR TAX This is the amount arrived at by applying the Tax Rate Schedules to Taxable Income, without regard to the type of computation used by the taxpayer.
E06000	INCOME SUBJECT TO TAX For taxpayers filing current year returns, "Income Subject to Tax" is identical to taxable income except for: those dependents paying "kiddie" tax from Form 8615; and those returns with qualified dividends and/or long-term capital gains taxed at or below the 28 percent rate (TXST equals 6 or 7). For dependents filing Form 8615 (TXST = 4 or 8), this is the income taxed at child's rate. For taxpayers with qualified dividends and/or long-term capital gains, this is only the income taxed at the regular rates (not any capital gains that were taxed at the long-term capital gains rates of 5, 10, 15, 25 and 28 percent). For prior year returns and Schedule J returns, "income subject to tax" is computed by using the current Tax Year tax

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rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

- E06200 MARGINAL TAX BASE
This is the amount of income subject to tax at the marginal tax rate applicable to the return (TXRT), using the 2006 Tax Rate Schedules for all returns. (See Income Subject to Tax).
- E06300 TAX GENERATED
This is a computed amount arrived at by applying the Tax Rate Schedules to Income Subject to Tax.
- P08000 OTHER TAX CREDITS (NOT INCLUDED IN THE OTHER CREDIT FIELDS)
The sum of the amounts for Other Tax Credits on Form 1040 lines 54 and 55 for which separate fields have not been listed.
- E07150 TOTAL TAX CREDITS (SOI)
Total credits from Form 1040 (line 56) plus EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS (E59680).
- E06500 TOTAL INCOME TAX
Income Tax After Credits (E08800) plus Form 4970 tax less EIC used to offset all other taxes (E59700), (but never less than zero).
- E08800 INCOME TAX AFTER CREDITS (SOI)
Income Tax after Credits from Form 1040 (line 57) minus the amount of Earned Income Credit used to offset Income Tax Before Credits (E59680). For Form 1040EZ, which does not allow for any credits or any other taxes, this is the same as "Total Tax Liability."
- E09700 RECAPTURE TAX FROM FORM 4255
Amount shown in Form 1040, line 63 margin for Recapture of Investment Credits from Form 4255 and recapture of other credits.
- E10300 TOTAL TAX LIABILITY (SOI)
Total tax liability (Form 1040, line 63, Form 1040A, line 37, Form 1040-EZ, line 11) minus Advance Earned Income Credit payments (line 61, Form 1040) minus EIC USED TO OFFSET INCOME TAX BEFORE CREDITS (E59680) minus EIC USED TO OFFSET ALL OTHER TAXES (E59700) minus the additional child tax credit (E11070) (but never less than zero).

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- E59560 **EARNED INCOME FOR EARNED INCOME CREDIT**
The total of earned income (salaries and wages, earned business income, and nontaxable combat pay) used in computing the earned income credit, as shown on the EIC Worksheet (found in the Instructions for Form 1040). For victims of Katrina, this field may be based on prior year earned income. Note that this field is computed by SOI. Taxpayers are not required to file this worksheet with their return.
- E59680 **EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS**
This amount is the lesser of: Total Earned Income Credit or Income Tax Before Credits (E05800) minus all credits except the Earned Income Credit.
- If Total Earned Income Credit (EIC) is greater than Income Tax Before Credits (reduced by all credits except the Earned Income Credit), the following fields are computed:
- E59700 - **EARNED INCOME CREDIT USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC**
The lesser of:
1. Total EIC minus Earned Income Credit used to offset Income Tax Before Credits (E05800); or
 2. The sum of all other taxes (E09400 + E09700 + E09800 + E09900), plus the following tax items which are not shown separately: Household employment taxes (line 62), and all other taxes (margin entries on line 63).
- E59720 - **EARNED INCOME CREDIT, REFUNDABLE PORTION**
EIC minus E59680 minus E59700 (see above for definitions and conditions).
- E10605 **TOTAL TAX PAYMENTS**
Total payments shown on the tax form, minus the total Earned Income Credit (Form 1040 line 72 minus line 66a) minus the additional child tax credit (line 68). This is limited to zero if there is a refundable EIC or additional child tax credit.
- E21040 **ITEMIZED DEDUCTION LIMITATION**
The amount used to reduce deductible itemized deductions, as shown on line 11 of the Itemized Deductions Worksheet in the Form 1040 Instructions.

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- P22250 **SHORT-TERM GAIN/LOSSES NET OF CARRYOVER**
All short-term capital gains less losses shown in column (f) except for the short-term capital loss carryover.
- P23250 **LONG-TERM GAIN/LOSSES NET OF CARRYOVER**
All long-term capital gains less losses shown in column (f) except for the long-term capital loss carryover
- P27895 **ACTUAL PRIOR YEAR TAX**
The sum of lines 18, 19, and 20 on Schedule J.
- E30400 **NET EARNINGS FROM SELF-EMPLOYMENT INCOME**
The lesser of Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the combined Schedule SE. For the short form, Schedule SE, this is line 4. The combined Schedule SE is the sum of the data found on the Schedule SE of the primary taxpayer and the Schedule SE of the secondary taxpayer.
- E30500 **NET EARNINGS FROM SELF-EMPLOYMENT INCOME, SECONDARY TAXPAYER**
The lesser of Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the secondary taxpayer's Schedule SE. For the short form, Schedule SE, this is line 4.
- P60100 **NET OPERATING LOSS TAX PREFERENCE PLUS OTHER ADJUSTMENTS**
Line 10 less line 27 plus line 26, Form 6251.
- P61850 **TOTAL ADJUSTMENTS & PREFERENCES EXCLUDING OTHER ADJUSTMENTS AND PREFERENCES**
Line 2 through 25 excluding line 10, Form 6251
- P65300 **TOTAL CURRENT YEAR PASSIVE NET INCOME**
Lines 1a + 3a, Form 8582
- P65400 **TOTAL CURRENT YEAR PASSIVE NET LOSSES**
Lines 1b + 3b, Form 8582
- RECID **RETURN ID**
A unique number assigned for each sampled tax return during processing.
- S006 **DECIMAL WEIGHT**
This field was derived by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to two

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decimal places). The decimal place is implied. Estimates derived from each return record must be multiplied by this decimal weight and divided by 100.

- S008 **SAMPLE COUNT**
The number of sampled tax returns found in the given sample code.

- S009 **POPULATION COUNT**
The number of tax returns in the population for a given sample code.

- WSAMP **SAMPLE CODE**
See Table B, below.

- TXRT **MARGINAL TAX RATE**
Top rate from tax rate schedule that applies to income subject to tax or if the taxpayer has long-term capital gains and/or qualified dividends, possibly from the Schedule D tax worksheet. See definition for field Income Subject to Tax. Note that this field uses an implied decimal point (28.0 percent is represented by 280).
 - (A) 00 percent marginal tax rate 0.00
 - (B) 05 percent marginal tax rate 05.0
 - (C) 10 percent marginal tax rate 10.0
 - (D) 15 percent marginal tax rate 15.0
 - (E) 25 percent marginal tax rate 25.0
 - (F) 28 percent marginal tax rate 28.0
 - (G) 33 percent marginal tax rate 33.0
 - (H) 35 percent marginal tax rate 35.0

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TECHNICAL DESCRIPTION OF THE FILE

The Public Use file is available on CD-ROM in ASCII format. The record length is 2220 where the last byte is an end of record marker.

All codes are unsigned. The data fields are signed positive or negative, whichever is appropriate, in the first character position of the field.

Codes are 4 characters in length with leading zeros. The fields in the file are 12 characters in length with leading zeros and with “+” or “-“ leading signs.

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SAMPLE DESCRIPTION

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The data in this file are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2007.

All returns processed during 2007 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (138,485,335 returns) reported in Table A and the estimated total of all returns (138,139,754 returns). In addition, the perfection of money amounts during Statistics of Income processing, as well as the blurring techniques used in creation of the Public Use File, may have shifted some returns from one income class to another, making it impossible to replicate Table A exactly from the Public Use sample.

The records found in this file are intended to represent all returns filed for Tax Year 2006. While most returns processed during Calendar Year 2007 were for Tax Year 2006, a few were for non-calendar years ending during 2007 and 2008, and some were returns for prior years. Returns for prior years were used in place of 2006 returns received and processed after December 31, 2007. This was done in the belief that the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 2007.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is selected independently from each stratum. Strata are defined by:

1. Nontaxable with adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax.
2. High combined business and farm total receipts of \$50,000,000 or more.

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3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Total gross positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative classes are deflated using the Gross Domestic Product Implicit Price Deflator to represent a base year of 1991.
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table A shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. The sampling rates for the Public Use File range from 0.02 percent to 10 percent. For Tax Year 2006, returns within the Foreign Earned Income (Form 2555) stratum were merged with returns within the Foreign Tax Credit (Form 1116) stratum due to small sample sizes (see footnote [4] in Table A).

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 2007 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Service Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system. Data are also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may report director's fees on the other income line of the Form 1040 return. If this situation was detected during editing, the amount of director's fees was added to the salaries and wages field.

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After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields were used to make each record internally consistent.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2006, 0.17 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. After returns were sub-sampled for the Public Use File, certain records (22) were removed for disclosure avoidance; however, individual weights were not recalculated based on their removal. Therefore, the weights on the Individual Tax File cannot be directly computed from the population and sample counts.

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Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2006

Description of the sample strata	Degree of interest [2]	Number of Returns by type of form attached											
		Form 1040, with Form 2555			Form 1040, with Form 1116 but without Form 2555			Form 1040, with Schedule C but without Form 1116 or Form 2555			Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555		
		Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Total		324,044	15,657	10,157	4,931,953	70,089	31,690	21,266,480	57,767	32,441	1,383,973	5,592	3,133
Indexed Negative Income [3]													
\$10,000,000 or more.....	All	6	6	0	198	198	13	609	609	59	97	97	
\$5,000,000 under \$10,000,000.....	All	4	4	0	366	366	34	961	961	102	184	184	17
\$2,000,000 under \$5,000,000.....	All	38	37		1,630	555	153	3,844	1,279	369	629	243	68
\$1,000,000 under \$2,000,000.....	All	107	104		3,585	580	366	8,707	1,352	832	1,635	265	173
\$500,000 under \$1,000,000.....	All	355	143	820	8,597	281	277	23,319	766	754	4,478	151	148
\$250,000 under \$500,000.....	All	974	94	93	17,774	202	183	57,085	541	502	10,264	84	77
\$120,000 under \$250,000.....	All	2,907	286	285	30,729	120	98	124,065	618	527	17,815	78	68
\$60,000 under \$120,000.....	All	7,761	154	150	31,024	90	68	168,909	572	443	18,743	68	51
Under \$60,000.....	All	15,018	151	141	23,914	40	21	423,298	762	454	28,727	58	32
Indexed Positive Income [3]													
Under \$30,000.....	1												
Under \$30,000.....	2	5,621	59	55	231,004	233	75	2,724,392	2,780	850	83,508	82	26
Under \$30,000.....	3-4	55,459	582	555	242,954	361	204	4,520,526	7,093	3,853	115,266	197	100
\$30,000 under \$60,000.....	1-2	5,556	63	61	459,148	449	131	1,971,856	1,969	569	168,590	169	49
\$30,000 under \$60,000.....	3-4	67,022	680	634	508,770	815	502	3,789,084	6,001	3,305	256,234	418	208
\$60,000 under \$120,000.....	1-3	9,607	218	211	858,854	865	235	2,276,452	2,285	701	220,286	215	60
\$60,000 under \$120,000.....	4	72,309	1,507	1,465	581,381	851	493	2,629,243	4,031	2,118	190,709	276	161
\$120,000 under \$250,000.....	1-3	15,978	1,379	1,367	271,042	518	333	395,554	773	489	83,773	158	95
\$120,000 under \$250,000.....	4	32,632	2,664	2,637	765,049	2,494	1,986	1,433,341	4,780	3,796	91,429	308	229
\$250,000 under \$500,000.....	All	20,268	1,693	1,683	486,934	3,568	3,246	509,536	3,710	3,337	64,465	442	403
\$500,000 under \$1,000,000.....	All	7,961	3,134		234,392	5,674	5,514	148,820	3,766	3,666	19,742	487	472
\$1,000,000 under \$2,000,000.....	All	2,915	1,159		10,1076	12,179	10,297	39,596	4,870	3,983	5,244	605	488
\$2,000,000 under \$5,000,000.....	All	1,167	1,161		50,185	16,303	5,052	13,405	4,371	1,336	1,682	534	164
\$5,000,000 under \$10,000,000.....	All	257	257		13,921	13,921	1,441	2,612	2,612	250	333	333	29
\$10,000,000 or more.....	All	122	122		9,426	9,426	968	1,266	1,266	146	140	140	15

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Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2006—Continued

Description of the sample strata					Number of returns		
					Population counts [1]	Sample counts	Public-use sample counts
Grand total					138,485,335	321,006	145,898
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preference					13,274	13,274	1,255
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total					261	261	31
Other Returns, total					138,471,800	307,471	144,612
		All other forms					
	Degree of interest [2]	Population counts	Sample counts	Public-use sample counts			
	(1)	(14)	(15)	(16)			
Total		110,565,350	158,366	67,307			
Indexed Negative Income [3]							
\$10,000,000 or more.....	All	687	687	54	1,597	1,597	126
\$5,000,000 under \$10,000,000.....	All	1,144	1,144	98	2,659	2,659	251
\$2,000,000 under \$5,000,000.....	All	4,686	1,533	462	10,827	3,647	1,052
\$1,000,000 under \$2,000,000.....	All	9,452	1,449	916	23,486	3,750	2,287
\$500,000 under \$1,000,000.....	All	23,241	770	762	59,990	2,111	2,761
\$250,000 under \$500,000.....	All	54,781	537	502	140,878	1,458	1,357
\$120,000 under \$250,000.....	All	124,384	641	543	299,900	1,743	1,521
\$60,000 under \$120,000.....	All	187,636	541	407	414,073	1,425	1,119
Under \$60,000.....	All	645,241	1,222	791	1,136,198	2,233	1,439
Indexed Positive Income [3]							
Under \$30,000.....	1	31,663,929	31,670	9,600	31,663,929	31,670	9,600
Under \$30,000.....	2	26,320,904	26,129	7,873	29,365,429	29,283	8,879
Under \$30,000.....	3-4	5,895,299	9,074	4,876	10,829,504	17,307	9,588
\$30,000 under \$60,000.....	1-2	21,580,125	21,618	6,473	24,185,275	24,268	7,283
\$30,000 under \$60,000.....	3-4	6,128,621	9,805	5,442	10,749,731	17,719	10,091
\$60,000 under \$120,000.....	1-3	11,055,465	10,894	3,217	14,420,664	14,477	4,424
\$60,000 under \$120,000.....	4	2,898,536	4,450	2,429	6,372,178	11,115	6,666
\$120,000 under \$250,000.....	1-3	1,195,437	2,395	1,536	1,961,784	5,223	3,820
\$120,000 under \$250,000.....	4	1,881,240	6,192	4,933	4,203,691	16,438	13,581
\$250,000 under \$500,000.....	All	638,161	4,598	4,126	1,719,364	14,011	12,795
\$500,000 under \$1,000,000.....	All	178,260	4,494	4,376	589,175	17,555	14,028
\$1,000,000 under \$2,000,000.....	All	52,927	6,438	5,252	201,758	25,251	20,020
\$2,000,000 under \$5,000,000.....	All	19,284	6,173	1,940	85,723	28,542	8,492
\$5,000,000 under \$10,000,000.....	All	4,018	4,019	400	21,141	21,142	2,120
\$10,000,000 or more.....	All	1,892	1,893	183	12,846	12,847	1,312

[1] This population includes an estimated 90,712 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

[2] Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

[3] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 13386 to represent a base year of 1991.

[4] Due to the small sample size, records within strata 303, 304, 305, 321, 322, 323, and 324 records were merged with sample codes 403, 404, 320, 421, 422, 423, and 424 respectively.

Note: Due to the removal of records after sub-sampling and weighting, the Individual Tax File weights can not be directly computed from the population and sample counts.

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Table B - Sample Codes

						Sample Code
Form 1040 returns only with AGI or expanded income of \$200,000 and over, with no income tax after credits and no add. tax for tax preferences.....						101
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total.....						201
Description of the sample strata	Form 1040, with Form 2555	Form 1040, with Form 1116 but without Form 2555	Form 1040, with Schedule C but without Form 1116 or Form 2555	Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555	All other forms	
	Sample Code	Sample Code	Sample Code	Sample Code	Sample Code	
	(1)	(2)	(3)	(4)	(5)	
Indexed Negative Income 1						
\$10,000,000 or more.....	301	401	601	801	1	
\$5,000,000 under \$10,000,000.....	302	402	602	802	2	
\$2,000,000 under \$5,000,000.....	303	403	603	803	3	
\$1,000,000 under \$2,000,000.....	304	404	604	804	4	
\$500,000 under \$1,000,000.....	305	405	605	805	5	
\$250,000 under \$500,000.....	306	406	606	806	6	
\$120,000 under \$250,000.....	307	407	607	807	7	
\$60,000 under \$120,000.....	308	408	608	808	8	
Under \$60,000.....	309	409	609	809	9	
Indexed Positive Income 1						
Under \$30,000.....	310	410	610	810	10	
Under \$30,000.....	311	411	611	811	11	
Under \$30,000.....	312	412	612	812	12	
\$30,000 under \$60,000.....	313	413	613	813	13	
\$30,000 under \$60,000.....	314	414	614	814	14	
\$60,000 under \$120,000.....	315	415	615	815	15	
\$60,000 under \$120,000.....	316	416	616	816	16	
\$120,000 under \$250,000.....	317	417	617	817	17	
\$120,000 under \$250,000.....	318	418	618	818	18	
\$250,000 under \$500,000.....	319	419	619	819	19	
\$500,000 under \$1,000,000.....	320	420	620	820	20	
\$1,000,000 under \$2,000,000.....	321	421	621	821	21	
\$2,000,000 under \$5,000,000.....	322	422	622	822	22	
\$5,000,000 under \$10,000,000.....	323	423	623	823	23	
\$10,000,000 or more.....	324	424	624	824	24	

1 Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.3386 to represent a base year of 1991.

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Weighted sum for each Code Field

Codes and Values	2006 Full SOI Individual Sample	2006 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
AGIR1				
0	2,675,594	2,610,949	64,645	2.42%
1	1,702,446	1,662,954	39,492	2.32%
2	2,334,135	2,273,145	60,990	2.61%
3	2,488,364	2,382,933	105,431	4.24%
4	2,576,730	2,631,691	-54,961	-2.13%
5	2,531,695	2,540,127	-8,432	-0.33%
6	2,415,327	2,407,588	7,739	0.32%
7	2,365,036	2,456,818	-91,782	-3.88%
8	2,405,616	2,368,340	37,276	1.55%
9	2,370,867	2,358,707	12,160	0.51%
10	2,229,900	2,265,321	-35,421	-1.59%
11	2,228,182	2,120,564	107,618	4.83%
12	2,459,222	2,433,513	25,709	1.05%
13	2,409,850	2,354,977	54,873	2.28%
14	2,261,598	2,342,428	-80,830	-3.57%
15	2,352,828	2,351,029	1,799	0.08%
16	2,189,831	2,153,831	36,000	1.64%
17	2,326,497	2,435,555	-109,058	-4.69%
18	2,152,721	2,150,281	2,440	0.11%
19	2,190,496	2,252,723	-62,227	-2.84%
20	2,078,149	2,175,295	-97,146	-4.67%
21	9,912,261	9,657,395	254,866	2.57%
22	8,749,760	8,743,168	6,592	0.08%
23	14,151,824	13,978,335	173,489	1.23%
24	10,687,193	10,610,656	76,537	0.72%
25	18,854,917	18,993,164	-138,247	-0.73%
26	11,140,408	11,143,297	-2,889	-0.03%
27	12,088,423	12,049,372	39,051	0.32%
28	3,121,485	3,133,137	-11,652	-0.37%
29	589,306	591,166	-1,860	-0.32%
30	150,431	149,592	839	0.56%
31	64,007	63,587	420	0.66%
32	98,724	99,653	-929	-0.94%
33	24,975	24,927	48	0.19%
34	15,956	15,727	229	1.44%

2006 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2006 Full SOI Individual Sample	2006 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
DSI				
0	128,441,165	128,049,371	391,794	0.31%
1	9,953,589	9,932,575	21,014	0.21%
EFI				
0	58,299,111	58,030,040	269,071	0.46%
1	80,095,643	79,951,906	143,737	0.18%
EIC				
0	120,163,245	119,615,750	547,495	0.46%
1	8,746,522	8,641,845	104,677	1.20%
2	9,484,987	9,724,351	-239,364	-2.52%
ELECT				
0	123,350,553	122,882,603	467,950	0.38%
1	9,060,986	9,052,280	8,706	0.10%
2	5,983,214	6,047,062	-63,848	-1.07%
FDED				
1	49,123,555	49,111,184	12,371	0.03%
2	86,583,732	86,249,309	334,423	0.39%
3	2,687,466	2,621,453	66,013	2.46%
FLPDYR				
1989	637	0	637	100.00%
1990	1000	0	1,000	100.00%
1993	638	0	638	100.00%
1994	638	0	638	100.00%
1995	3263	0	3,263	100.00%
1996	6,468	0	6,468	100.00%
1997	8,196	0	8,196	100.00%
1998	13,735	0	13,735	100.00%
1999	20,854	0	20,854	100.00%
2000	54,266	0	54,266	100.00%
2001	101,578	0	101,578	100.00%
2002	169,798	0	169,798	100.00%
2003	347,801	353,246	-5,445	-1.57%
2004	945,856	977,150	-31,294	-3.31%
2005	2,831,912	2,904,900	-72,988	-2.58%
2006	133,884,266	133,746,649	137,617	0.10%
2007	3,845	0	3,845	100.00%
FLPDMO				
1	1,074	0	1,074	100.00%
2	2,161	0	2,161	100.00%
3	37	0	37	100.00%
5	1012	0	1,012	100.00%
6	1,629	0	1,629	100.00%
7	1023	0	1,023	100.00%
9	31	0	31	100.00%
12	138,387,776	137,981,946	405,830	0.29%

2006 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2006 Full SOI Individual Sample	2006 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
F2441				
0	131,125,712	130,890,847	234,865	0.18%
1	4,824,319	4,749,861	74,458	1.54%
2	2,401,821	2,303,007	98,814	4.11%
3	35,541	32,161	3,380	9.51%
4	6,346	6,069	277	4.36%
5	1015	0	1,015	100.00%
F3800				
0	137,807,376	137,379,833	427,543	0.31%
1	587,378	602,113	-14,735	-2.51%
F6251				
0	129,711,733	129,231,213	480,520	0.37%
1	8,683,021	8,750,733	-67,712	-0.78%
F8582				
0	134,840,352	134,396,436	443,916	0.33%
1	3,554,402	3,585,510	-31,108	-0.88%
F8606				
0	136,795,157	136,398,290	396,867	0.29%
1	1,154,297	1,125,797	28,500	2.47%
2	445,300	457,858	-12,558	-2.82%
IE				
0	138,266,481	137,852,400	414,081	0.30%
1	128,272	129,546	-1,274	-0.99%
MARS				
1	61,830,743	61,857,591	-26,848	-0.04%
2	53,294,930	53,005,683	289,247	0.54%
3	2,488,049	2,413,434	74,615	3.00%
4	20,669,369	20,705,238	-35,869	-0.17%
5	74,771		74,771	100.00%
6	36,892		36,892	100.00%
MIDR				
0	137,841,638	137,409,733	431,905	0.31%
1	553,116	572,213	-19,097	-3.45%

2006 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2006 Full SOI Individual Sample	2006 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
N20				
0	135,232,196	134,798,913	433,283	0.32%
1	3,025,939	3,054,560	-28,621	-0.95%
2	133,534	125,067	8,467	6.34%
3	3,051	3,365	-314	-10.29%
4	34	41	-7	-20.59%
N24				
0	97,936,511	103,874,667	-5,938,156	-6.06%
1	19,587,105	15,719,738	3,867,367	19.74%
2	14,777,819	12,757,701	2,020,118	13.67%
3	4,584,888	4,342,913	241,975	5.28%
4	1,177,625	1,008,333	169,292	14.38%
5	234,286	179,076	55,210	23.57%
6	67,592	71,546	-3,954	-5.85%
7	13,722	12,572	1,150	8.38%
8	11,953	8,438	3,515	29.41%
9	2,606	5,798	-3,192	-122.49%
10	646	1,164	-518	-80.19%
N25				
0	133,546,415	133,164,475	381,940	0.29%
1	4,637,471	4,622,671	14,800	0.32%
2	206,208	191,001	15,207	7.37%
3	4,617	3,755	862	18.67%
4	42	43	-1	-2.38%
PREP				
0	53,941,684	53,910,368	31,316	0.06%
1	81,874,512	81,593,866	280,646	0.34%
2	108,313	86,155	22,158	20.46%
3	5,634	7,780	-2,146	-38.09%
4	1,076,969	1,052,157	24,812	2.30%
6	1,387,641	1,331,620	56,021	4.04%
SCHB				
0	112,558,096	112,179,935	378,161	0.34%
1	25,836,657	25,802,011	34,646	0.13%
SCHCF				
0	114,839,617	114,504,652	334,965	0.29%
1	21,575,105	21,475,914	99,191	0.46%
2	1,479,012	1,490,742	-11,730	-0.79%
3	315,200	317,615	-2,415	-0.77%
4	185,820	193,023	-7,203	-3.88%

2006 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2006 Full SOI Individual Sample	2006 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
SCHE				
0	121,087,964	120,780,079	307,885	0.25%
1	17,306,790	17,201,867	104,923	0.61%
STATE				
0		4,181,664	-4,181,664	N/A
1	2,011,462	1,996,004	15,458	0.77%
2	344,550	328,367	16,183	4.70%
3	2,616,951	2,613,470	3,481	0.13%
4	1,207,861	1,191,749	16,112	1.33%
5	16,091,756	15,490,380	601,376	3.74%
6	2,235,585	2,285,462	-49,877	-2.23%
7	1,726,237	1,636,490	89,747	5.20%
8	396,416	411,280	-14,864	-3.75%
9	307,901	314,026	-6,125	-1.99%
10	8,758,684	8,324,934	433,750	4.95%
11	4,115,323	3,940,249	175,074	4.25%
12	641,591	627,588	14,003	2.18%
13	620,094	607,611	12,483	2.01%
14	6,017,737	5,887,166	130,571	2.17%
15	2,958,041	2,841,731	116,310	3.93%
16	1,349,882	1,356,199	-6,317	-0.47%
17	1,277,437	1,286,844	-9,407	-0.74%
18	1,871,435	1,871,310	125	0.01%
19	1,926,776	1,842,100	84,676	4.39%
20	611,228	619,690	-8,462	-1.38%
21	2,646,858	2,565,583	81,275	3.07%
22	3,120,367	2,863,163	257,204	8.24%
23	4,643,179	4,560,265	82,914	1.79%
24	2,589,022	2,506,274	82,748	3.20%
25	1,191,199	1,100,343	90,856	7.63%
26	2,772,155	2,709,840	62,315	2.25%
27	497,393	510,664	-13,271	-2.67%
28	822,225	797,365	24,860	3.02%
29	1,274,402	1,185,730	88,672	6.96%
30	655,811	638,412	17,399	2.65%
31	4,046,349	3,656,482	389,867	9.64%
32	836,769	789,616	47,153	5.64%
33	8,962,095	8,454,036	508,059	5.67%
34	3,885,180	3,829,413	55,767	1.44%
35	316,924	306,472	10,452	3.30%
36	5,515,423	5,297,667	217,756	3.95%
37	1,549,829	1,565,078	-15,249	-0.98%
38	1,728,085	1,614,023	114,062	6.60%
39	6,062,627	5,839,483	223,144	3.68%
40	521,990	544,191	-22,201	-4.25%
41	1,992,214	2,058,896	-66,682	-3.35%
42	388,539	355,283	33,256	8.56%
43	2,792,249	2,836,212	-43,963	-1.57%

2006 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2006 Full SOI Individual Sample	2006 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
44	10,001,017	9,635,727	365,290	3.65%
45	1,111,291	1,101,671	9,620	0.87%
46	326,920	335,233	-8,313	-2.54%
47	3,590,142	3,452,873	137,269	3.82%
48	3,031,501	3,056,403	-24,902	-0.82%
49	779,733	724,538	55,195	7.08%
50	2,710,178	2,568,092	142,086	5.24%
51	245,071	257,695	-12,624	-5.15%
52	215,966	610,908	-394,942	-182.87%
53	171,961	0	171,961	100.00%
54	313,141	0	313,141	100.00%
TFORM				
0	83,805,545	83,496,669	308,876	0.37%
1	32,018,556	31,972,551	46,005	0.14%
2	22,570,653	22,512,726	57,927	0.26%
TXST				
0	31,680,547	31,522,915	157,632	0.50%
1	82,167,071	82,154,782	12,289	0.01%
2	15,960	11,086	4,874	30.54%
3	55,433	67,150	-11,717	-21.14%
4	43,766	29,116	14,650	33.47%
5	75,195	83,808	-8,613	-11.45%
6	100,203	105,861	-5,658	-5.65%
7	23,763,844	23,503,967	259,877	1.09%
8	309,220	324,317	-15,097	-4.88%
9	44,567	38,849	5,718	12.83%
10	138,948	140,095	-1,147	-0.83%
XFPT				
0	9,953,589	9,932,575	21,014	0.21%
1	128,441,165	128,049,371	391,794	0.31%
XFST				
0	85,064,947	84,996,648	68,299	0.08%
1	53,329,806	52,985,298	344,508	0.65%
XOCAH				
0	91,897,513	91,709,696	187,817	0.20%
1	21,150,805	20,900,262	250,543	1.18%
2	17,608,120	17,635,900	-27,780	-0.16%
3	5,770,115	5,853,200	-83,085	-1.44%
4	1,495,380	1,413,448	81,932	5.48%
5	316,037	302,851	13,186	4.17%
6	95,900	108,691	-12,791	-13.34%
7	34,514	29,549	4,965	14.39%
8	17,369	17,575	-206	-1.19%

2006 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2006 Full SOI Individual Sample	2006 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
9	7,933	9,165	-1,232	-15.53%
10	1,054	1,610	-556	-52.75%
11	10	0	10	100.00%
13	5	0	5	100.00%
XOCAWH				
0	137,755,868	137,290,490	465,378	0.34%
1	508,260	546,674	-38,414	-7.56%
2	95,693	116,667	-20,974	-21.92%
3	26,526	20,213	6,313	23.80%
4	6,745	6,663	82	1.22%
5	1,657	1,239	418	25.23%
7	3	0	3	100.00%
8	3	0	3	100.00%
XOODEP				
0	133,279,849	132,805,154	474,695	0.36%
1	3,600,597	3,607,468	-6,871	-0.19%
2	1,119,357	1,166,541	-47,184	-4.22%
3	266,323	310,927	-44,604	-16.75%
4	97,038	72,531	24,507	25.26%
5	20,578	18,943	1,635	7.95%
6	7,042	0	7,042	100.00%
7	2,667	0	2,667	100.00%
8	1,302	381	921	70.74%
XOPAR				
0	135,696,665	135,257,991	438,674	0.32%
1	2,215,396	2,231,146	-15,750	-0.71%
2	470,633	477,959	-7,326	-1.56%
3	11,265	13,507	-2,242	-19.90%
4	793	1,343	-550	-69.36%
XTOT				
0	9,952,589	9,932,575	20,014	0.20%
1	52,066,083	51,939,022	127,061	0.24%
2	37,572,518	37,374,418	198,100	0.53%
3	17,872,194	17,843,239	28,955	0.16%
4	13,379,684	13,291,267	88,417	0.66%
5	5,354,011	5,476,778	-122,767	-2.29%
6	1,569,081	1,545,755	23,326	1.49%
7	421,690	394,549	27,141	6.44%
8	130,303	113,205	17,098	13.12%
9	46,763	37,331	9,432	20.17%
10	18,731	18,117	614	3.28%
11	9,779	13,748	-3,969	-40.59%
12	1,311	1,942	-631	-48.13%
13	3	0	3	100.00%
14	8	0	8	0.00%
15	5	0	5	100.00%

2006 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

Codes and Values	2006 Full SOI Individual Sample	2006 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E00100	8,030,842,945,038	7,955,695,260,008	75,147,685,030	0.94%
E00200	5,469,370,119,032	5,468,429,130,516	940,988,516	0.02%
E00300	222,707,445,343	213,075,449,946	9,631,995,397	4.32%
E00400	72,970,971,352	73,478,281,917	(507,310,565)	-0.70%
E00600	199,359,146,473	197,360,463,120	1,998,683,353	1.00%
E00650	137,195,799,990	136,073,660,417	1,122,139,573	0.82%
E00700	24,206,005,676	24,484,033,717	(278,028,041)	-1.15%
E00800	8,120,381,109	6,404,329,422	1,716,051,687	21.13%
E00900	281,527,260,297	287,175,220,664	(5,647,960,367)	-2.01%
E01000	771,045,623,086	718,630,253,129	52,415,369,957	6.80%
E01100	8,416,731,293	8,236,772,441	179,958,852	2.14%
E01200	4,201,646,575	2,921,114,496	1,280,532,079	30.48%
E01400	124,705,552,327	120,984,804,012	3,720,748,315	2.98%
E01500	780,831,488,909	774,149,483,476	6,682,005,433	0.86%
E01700	450,454,464,799	447,515,476,126	2,938,988,673	0.65%
E02000	466,087,829,299	457,360,009,913	8,727,819,386	1.87%
E02100	(15,331,318,749)	(15,857,104,181)	525,785,432	-3.43%
E02300	26,523,665,143	26,009,647,162	514,017,981	1.94%
E02400	339,754,476,393	335,734,800,076	4,019,676,317	1.18%
E02500	144,403,839,254	142,226,703,519	2,177,135,735	1.51%
E03150	12,533,506,314	12,748,056,263	(214,549,949)	-1.71%
E03210	6,156,865,059	6,045,568,969	111,296,090	1.81%
E03220	805,568,018	793,689,855	11,878,163	1.47%
E03230	9,620,614,923	9,935,997,466	(315,382,543)	-3.28%
E03240	3,303,121,116	3,215,932,437	87,188,679	2.64%
E03260	23,925,375,733	23,952,048,317	(26,672,584)	-0.11%
E03270	20,302,533,345	20,214,594,006	87,939,339	0.43%
E03290	868,559,689	874,972,924	(6,413,235)	-0.74%
E03300	22,011,550,955	21,791,205,459	220,345,496	1.00%
E03400	429,850,133	377,323,871	52,526,262	12.22%
E03500	9,115,763,511	5,522,485,069	3,593,278,442	39.42%
E04600	891,911,608,979	889,148,672,011	2,762,936,968	0.31%
E04800	5,579,145,442,531	5,513,731,412,913	65,414,029,618	1.17%
E05100	1,061,247,534,300	1,048,070,691,239	13,176,843,061	1.24%

2006 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

Codes and Values	2006 Full SOI Individual Sample	2006 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E05200	1,197,378,148,040	1,175,778,659,920	21,599,488,120	1.80%
E05800	1,082,855,369,981	1,069,510,712,347	13,344,657,634	1.23%
E06000	4,776,735,966,282	4,753,780,184,159	22,955,782,123	0.48%
E06200	2,131,114,628,678	2,105,429,000,125	25,685,628,553	1.21%
E06300	945,783,487,602	938,966,932,196	6,816,555,406	0.72%
E06500	1,023,920,139,098	1,011,652,189,114	12,267,949,984	1.20%
E07150	58,938,971,455	57,860,973,516	1,077,997,939	1.83%
E07180	3,486,636,757	3,308,742,124	177,894,633	5.10%
E07200	14,570,678	11,201,771	3,368,907	23.12%
E07220	31,741,551,068	31,575,132,536	166,418,532	0.52%
E07230	7,022,420,267	6,980,028,706	42,391,561	0.60%
E07240	893,956,587	885,827,016	8,129,571	0.91%
E07260	1,000,149,467	1,030,036,260	(29,886,793)	-2.99%
E07300	10,958,469,861	10,167,072,792	791,397,069	7.22%
E07400	1,302,463,592	1,311,497,011	(9,033,419)	-0.69%
E07600	1,032,247,285	1,052,879,616	(20,632,331)	-2.00%
E08800	1,023,916,398,513	1,011,649,446,719	12,266,951,794	1.20%
E09400	47,842,244,476	47,896,009,119	(53,764,643)	-0.11%
E09600	21,564,586,059	21,401,567,050	163,019,009	0.76%
E09700	320,788,195	227,692,394	93,095,801	29.02%
E09800	73,108,648	92,071,328	(18,962,680)	-25.94%
E09900	4,347,719,868	4,234,711,779	113,008,089	2.60%
E10300	1,071,872,816,223	1,059,255,905,375	12,616,910,848	1.18%
E10605	1,189,243,052,761	1,174,109,749,260	15,133,303,501	1.27%
E10700	843,094,979,310	841,120,595,533	1,974,383,777	0.23%
E10900	252,998,613,401	246,998,261,176	6,000,352,225	2.37%
E11070	16,248,889,209	16,261,967,661	(13,078,452)	-0.08%
E11100	86,530,919,351	79,352,798,332	7,178,121,019	8.30%
E11200	2,288,806,500	2,249,594,365	39,212,135	1.71%
E11300	85,905,361	102,340,530	(16,435,169)	-19.13%
E11400	52,198,642	61,218,831	(9,020,189)	-17.28%
E11600	4,164,062,732	4,200,579,118	(36,516,386)	-0.88%
E11900	(169,507,106,492)	(167,568,345,538)	(1,938,760,954)	1.14%
E12000	44,855,605,692	42,914,731,213	1,940,874,479	4.33%
E12200	1,770,961,599	1,754,746,522	16,215,077	0.92%
E17500	110,362,922,150	109,926,306,619	436,615,531	0.40%
E18425	246,381,591,499	241,851,996,464	4,529,595,035	1.84%
E18450	18,924,440,520	15,526,398,453	3,398,042,067	17.96%

2006 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

Codes and Values	2006 Full SOI Individual Sample	2006 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E18500	156,384,349,267	156,260,698,222	123,651,045	0.08%
E19200	470,474,844,478	471,060,597,875	(585,753,397)	-0.12%
E19700	186,646,644,259	179,296,346,213	7,350,298,046	3.94%
E19800	144,223,015,279	141,351,827,370	2,871,187,909	1.99%
E19850	127,591,005	64,784,966	62,806,039	49.22%
E20100	52,631,442,583	46,053,685,270	6,577,757,313	12.50%
E20400	110,832,221,351	110,695,658,494	136,562,857	0.12%
E20500	5,135,555,103	4,400,287,746	735,267,357	14.32%
E20550	75,600,829,780	75,903,351,082	(302,521,302)	-0.40%
E20600	5,758,547,621	5,770,892,356	(12,344,735)	-0.21%
E20800	76,666,240,960	77,086,502,360	(420,261,400)	-0.55%
E21040	35,152,244,217	33,859,704,662	1,292,539,555	3.68%
E22320	232,285,931,330	223,516,676,394	8,769,254,936	3.78%
E22370	51,000,527,539	50,576,072,682	424,454,857	0.83%
E24515	25,018,082,144	24,810,314,196	207,767,948	0.83%
E24516	860,961,538,916	815,638,992,101	45,322,546,815	5.26%
E24518	3,351,630,133	3,143,095,360	208,534,773	6.22%
E24535	3,648,140,336	3,640,563,571	7,576,765	0.21%
E24560	540,986,441,931	532,100,545,025	8,885,896,906	1.64%
E24570	706,928,206	662,579,004	44,349,202	6.27%
E24598	107,400,877,074	101,089,948,279	6,310,928,795	5.88%
E24615	3,882,050,178	3,889,707,361	(7,657,183)	-0.20%
E25350	234,069,578,929	232,695,682,106	1,373,896,823	0.59%
E25360	22,848,211,672	22,438,950,578	409,261,094	1.79%
E25370	69,927,493,867	69,692,349,250	235,144,617	0.34%
E25380	6,177,826,915	6,033,366,776	144,460,139	2.34%
E25470	2,383,526,120	2,387,130,346	(3,604,226)	-0.15%
E25500	52,398,830,564	52,358,691,153	40,139,411	0.08%
E25700	(10,648,863,273)	(10,543,930,795)	(104,932,478)	0.99%
E25800	17,040,795,092	16,776,947,016	263,848,076	1.55%
E25820	51,342,377,375	50,866,211,297	476,166,078	0.93%
E25850	79,570,208,654	78,543,280,874	1,026,927,780	1.29%
E25860	59,174,927,592	58,782,454,318	392,473,274	0.66%
E25920	21,606,600,167	21,088,273,634	518,326,533	2.40%
E25940	63,906,643,375	61,356,267,530	2,550,375,845	3.99%
E25960	69,904,264,391	66,823,330,054	3,080,934,337	4.41%
E25980	191,697,983,092	184,015,045,451	7,682,937,641	4.01%
E26100	18,684,692,452	18,492,961,579	191,730,873	1.03%
E26110	4,532,094,145	4,406,898,996	125,195,149	2.76%
E26160	4,766,894,850	4,310,469,022	456,425,828	9.57%

2006 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

Codes and Values	2006 Full SOI Individual Sample	2006 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E26170	43,121,251,676	40,564,638,797	2,556,612,879	5.93%
E26180	57,856,980,156	54,699,790,805	3,157,189,351	5.46%
E26190	304,102,961,568	301,268,545,638	2,834,415,930	0.93%
E26270	425,477,313,550	417,384,551,430	8,092,762,120	1.90%
E26390	19,701,424,053	19,819,546,944	(118,122,891)	-0.60%
E26400	2,518,000,612	2,627,673,123	(109,672,511)	-4.36%
E27200	2,997,396,646	3,007,276,289	(9,879,643)	-0.33%
E30400	279,477,561,141	279,909,822,505	(432,261,364)	-0.15%
E30500	45,582,650,266	45,420,283,664	162,366,602	0.36%
E32800	18,035,415,482	17,133,138,877	902,276,605	5.00%
E33000	17,727,982,446	16,873,074,553	854,907,893	4.82%
E53220	220,535,271	245,623,959	(25,088,688)	-11.38%
E53240	320,726,853	317,885,890	2,840,963	0.89%
E53280	387,959,420	463,003,400	(75,043,980)	-19.34%
E53410	5,223,949,355	5,193,947,705	30,001,650	0.57%
E58950	48,456,721,820	43,039,313,900	5,417,407,920	11.18%
E58990	4,740,312,945	4,493,087,469	247,225,476	5.22%
E59560	350,736,617,829	353,581,084,937	(2,844,467,108)	-0.81%
E59680	797,162,257	787,246,819	9,915,438	1.24%
E59700	4,518,181,767	4,659,694,890	(141,513,123)	-3.13%
E59720	39,072,222,059	39,620,445,201	(548,223,142)	-1.40%
E60000	1,978,427,355,302	1,933,651,178,762	44,776,176,540	2.26%
E62100	2,171,427,757,229	2,121,363,127,452	50,064,629,777	2.31%
E62720	645,194,121,976	605,247,128,705	39,946,993,271	6.19%
E62730	18,654,088,960	19,298,995,598	(644,906,638)	-3.46%
E62740	664,577,414,999	624,746,549,843	39,830,865,156	5.99%
E62900	9,500,971,520	8,723,975,876	776,995,644	8.18%
E68000	34,837,148,328	33,690,664,785	1,146,483,543	3.29%
E82200	9,559,108,783	11,105,886,430	(1,546,777,647)	-16.18%
E87500	14,612,290	10,089,080	4,523,210	30.95%
E87510	5,749,836	2,973,091	2,776,745	48.29%
E87520	4,316,530,465	4,367,764,248	(51,233,783)	-1.19%
E87530	25,609,965,984	25,162,161,143	447,804,841	1.75%
E87540	20,519,170,756	20,307,782,623	211,388,133	1.03%
E87550	4,207,687,624	4,137,629,123	70,058,501	1.67%
E90040	1,295,743,259,208	1,283,454,929,702	12,288,329,506	0.95%

2006 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

Codes and Values	2006 Full SOI Individual Sample	2006 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E90050	446,661,854,378	459,730,689,976	(13,068,835,598)	-2.93%
E90080	23,092,738,967	25,873,581,269	(2,780,842,302)	-12.04%
E90100	581,307,776,358	574,579,264,147	6,728,512,211	1.16%
E90190	38,924,071,490	38,501,427,059	422,644,431	1.09%
E90210	19,042,605,942	19,056,953,089	(14,347,147)	-0.08%
E90240	6,289,255,771	6,460,178,541	(170,922,770)	-2.72%
E90250	7,112,164,636	6,963,236,587	148,928,049	2.09%
E90280	13,067,027,944	13,205,205,750	(138,177,806)	-1.06%
E90370	77,046,865,879	76,828,701,353	218,164,526	0.28%
P04470	1,865,508,421,021	1,848,994,105,586	16,514,315,435	0.89%
P08000	739,379,072	801,160,028	(61,780,956)	-8.36%
P22250	27,595,401,409	19,109,740,883	8,485,660,526	30.75%
P23250	756,750,595,611	708,243,292,926	48,507,302,685	6.41%
P27895	1,274,852,219	1,257,396,510	17,455,709	1.37%
P60100	24,874,831,853	20,209,554,908	4,665,276,945	18.76%
P61850	193,438,618,608	191,800,972,553	1,637,646,055	0.85%
P65300	54,683,445,288	54,938,401,484	(254,956,196)	-0.47%
P65400	62,990,793,659	61,747,880,585	1,242,913,074	1.97%
S27860	2,136,274,768	2,043,484,657	92,790,111	4.34%
T27800	1,714,368,545	1,831,086,517	(116,717,972)	-6.81%

2006 PUBLIC USE TAX FILE

2006 FEDERAL TAX FORMS (with element numbers referenced)

2006 PUBLIC USE TAX FILE

ELEMENT NUMBERS

Element Numbers presented on the tax forms and schedules lines can be used to cross reference to the Core Record Layout.

Label

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

Label Here

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20 OMB No. 1545-0074 Your first name and initial Last name Your social security number If a joint return, spouse's first name and initial Last name Spouse's social security number Home address (number and street). If you have a P.O. box, see page 16. Apt. no. City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. You must enter your SSN(s) above. Checking a box below will not change your tax or refund.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) You Spouse

Filing Status

Check only one box.

- 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 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. 5 Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 19.

6a Yourself. If someone can claim you as a dependent, do not check box 6a 6b Spouse 6c 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) 6d Total number of exemptions claimed

Income

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

If you did not get a W-2, see page 23.

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

Table with 2 columns: Description and Amount. Rows include: 7 Wages, salaries, tips, etc. Attach Form(s) W-2; 8a Taxable interest; 8b Tax-exempt interest; 9a Ordinary dividends; 9b Qualified dividends; 10 Taxable refunds, credits, or offsets of state and local income taxes; 11 Alimony received; 12 Business income or (loss); 13 Capital gain or (loss); 14 Other gains or (losses); 15a IRA distributions; 15b Taxable amount; 16a Pensions and annuities; 16b Taxable amount; 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.; 18 Farm income or (loss); 19 Unemployment compensation; 20a Social security benefits; 20b Taxable amount; 21 Other income; 22 Add the amounts in the far right column for lines 7 through 21. This is your total income.

Adjusted Gross Income

Table with 2 columns: Description and Amount. Rows include: 23 Archer MSA deduction; 24 Certain business expenses; 25 Health savings account deduction; 26 Moving expenses; 27 One-half of self-employment tax; 28 Self-employed SEP, SIMPLE, and qualified plans; 29 Self-employed health insurance deduction; 30 Penalty on early withdrawal of savings; 31a Alimony paid; 31b Recipient's SSN; 32 IRA deduction; 33 Student loan interest deduction; 34 Jury duty pay; 35 Domestic production activities deduction; 36 Add lines 23 through 31a and 32 through 35; 37 Subtract line 36 from line 22. This is your adjusted gross income.

Tax and Credits

Standard Deduction for—

- People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34.
- All others:
 - Single or Married filing separately, \$5,150
 - Married filing jointly or Qualifying widow(er), \$10,300
 - Head of household, \$7,550

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1942, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1942, <input type="checkbox"/> Blind. Total boxes checked 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	
45	Alternative minimum tax (see page 39). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Residential energy credits. Attach Form 5695	52	
53	Child tax credit (see page 42). Attach Form 8901 if required	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8839 c <input type="checkbox"/> Form 8859	54	
55	Other credits: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	
56	Add lines 47 through 55. These are your total credits	56	
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	

Other Taxes

58	Self-employment tax. Attach Schedule SE	58	
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2, box 9	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your total tax	63	

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2006 estimated tax payments and amount applied from 2005 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 60)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see page 60)	69	
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
71	Credit for federal telephone excise tax paid. Attach Form 8913 if required	71	
72	Add lines 64, 65, 66a, and 67 through 71. These are your total payments	72	

Refund

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
75	Amount of line 73 you want applied to your 2007 estimated tax	75	
76		76	

Amount You Owe

76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 62	76	
77	Estimated tax penalty (see page 62)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 63)? **Yes.** Complete the following. **No**

Designee's name <input type="text"/>	Phone no. <input type="text"/>	Personal identification number (PIN) <input type="text"/>
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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 <input type="text"/>	Date <input type="text"/>	Your occupation <input type="text"/>	Daytime phone number <input type="text"/>
Spouse's signature. If a joint return, both must sign. <input type="text"/>	Date <input type="text"/>	Spouse's occupation <input type="text"/>	<input type="text"/>

Paid Preparer's Use Only

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

Label (See page 18.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign

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

Form fields for OMB No., social security numbers, and a warning to enter SSN(s).

Filing status

Check only one box.

- 1 Single, 2 Married filing jointly, 3 Married filing separately, 4 Head of household, 5 Qualifying widow(er)

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a.

b Spouse

c Dependents:

If more than six dependents, see page 21.

Table with columns for dependent name, social security number, relationship, and child tax credit eligibility.

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, Dependents on 6c not entered above

d Total number of exemptions claimed.

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.

Table for income reporting with rows for wages, interest, dividends, capital gain, IRA, pensions, unemployment, and social security benefits.

Adjusted gross income

Table for adjusted gross income with rows for penalty on early withdrawal, IRA deduction, student loan interest, jury duty pay, and total adjustments.

Tax, credits, and payments	22	Enter the amount from line 21 (adjusted gross income).	22	
	23a	Check if: <input type="checkbox"/> You were born before January 2, 1942, <input type="checkbox"/> Blind } Total boxes checked <input type="checkbox"/> 23a		
	b	If you are married filing separately and your spouse itemizes deductions, see page 32 and check here <input type="checkbox"/> 23b		
	24	Enter your standard deduction (see left margin).	24	
	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
	26	If line 22 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 32. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d.	26	
	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income .	27	
	28	Tax , including any alternative minimum tax (see page 32).	28	
	29	Credit for child and dependent care expenses. Attach Schedule 2.	29	
	30	Credit for the elderly or the disabled. Attach Schedule 3.	30	
	31	Education credits. Attach Form 8863.	31	
	32	Retirement savings contributions credit. Attach Form 8880.	32	
	33	Child tax credit (see page 37). Attach Form 8901 if required.	33	
	34	Add lines 29 through 33. These are your total credits .	34	
	35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	35	
36	Advance earned income credit payments from Form(s) W-2, box 9.	36		
37	Add lines 35 and 36. This is your total tax .	37		
38	Federal income tax withheld from Forms W-2 and 1099.	38		
39	2006 estimated tax payments and amount applied from 2005 return.	39		
40a	Earned income credit (EIC) .	40a		
b	Nontaxable combat pay election.	40b		
41	Additional child tax credit. Attach Form 8812.	41		
42	Credit for federal telephone excise tax paid. Attach Form 8913 if required.	42		
43	Add lines 38, 39, 40a, 41, and 42. These are your total payments .	43		
Refund	44	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid .	44	
45a	Amount of line 44 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> 45a			
b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
d	Account number <input type="text"/>			
46	Amount of line 44 you want applied to your 2007 estimated tax .	46		
Amount you owe	47	Amount you owe . Subtract line 43 from line 37. For details on how to pay, see page 54.	47	
48	Estimated tax penalty (see page 54).	48		

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, \$5,150
 - Married filing jointly or Qualifying widow(er), \$10,300
 - Head of household, \$7,550

If you have a qualifying child, attach Schedule EIC.

Direct deposit? See page 13 and fill in 45b, 45c, and 45d or Form 8888.

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 <input type="text"/>	Phone no. <input type="text"/> (<input type="text"/>) <input type="text"/>	Personal identification number (PIN) <input type="text"/>
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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 <input type="text"/>	Date <input type="text"/>	Your occupation <input type="text"/>	Daytime phone number () <input type="text"/>
Spouse's signature. If a joint return, both must sign. <input type="text"/>	Date <input type="text"/>	Spouse's occupation <input type="text"/>	<input type="text"/>

Paid preparer's use only

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

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

Presidential Election Campaign
(page 11)

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Your first name and initial	Last name
If a joint return, spouse's first name and initial	Last name
Home address (number and street). If you have a P.O. box, see page 11.	Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 11.	

Your social security number
____-____-____

Spouse's social security number
____-____-____

▲ You must enter your SSN(s) above. ▲

Checking a box below will not change your tax or refund.

Check here if you, or your spouse if a joint return, want \$3 to go to this fund ▶ **You** **Spouse**

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1
2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
3 Unemployment compensation and Alaska Permanent Fund dividends (see page 13).	3
4 Add lines 1, 2, and 3. This is your adjusted gross income .	4
5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$8,450 if single ; \$16,900 if married filing jointly . See back for explanation.	5
6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	▶ 6

Payments and tax

7 Federal income tax withheld from box 2 of your Form(s) W-2.	7
8a Earned income credit (EIC).	8a
b Nontaxable combat pay election.	8b
9 Credit for federal telephone excise tax paid. Attach Form 8913 if required.	9
10 Add lines 7, 8a, and 9. These are your total payments .	▶ 10
11 Tax. Use the amount on line 6 above to find your tax in the tax table on pages 24–32 of the booklet. Then, enter the tax from the table on this line.	11

Refund

Have it directly deposited! See page 18 and fill in 12b, 12c, and 12d or Form 8888.

12a If line 10 is larger than line 11, subtract line 11 from line 10. This is your refund . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	12a
▶ b Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
▶ d Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

Amount you owe

13 If line 11 is larger than line 10, subtract line 10 from line 11. This is the amount you owe . For details on how to pay, see page 19.	▶ 13
---	------

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 20)? **Yes**. Complete the following. **No**

Designee's name ▶ _____ Phone no. ▶ () _____ Personal identification number (PIN) ▶

Sign here

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

Joint return? See page 11. Keep a copy for your records.	Your signature	Date	Your occupation	Daytime phone number ()
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid preparer's use only

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

SCHEDULES A&B
(Form 1040)

Schedule A—Itemized Deductions

OMB No. 1545-0074

2006

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

(Schedule B is on back)

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

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
1	Medical and dental expenses (see page A-1)	1			
2	Enter amount from Form 1040, line 38 2				
3	Multiply line 2 by 7.5% (.075)	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4
Taxes You Paid	5 State and local income taxes	5			
(See page A-3.)	6 Real estate taxes (see page A-3)	6			
	7 Personal property taxes	7			
	8 Other taxes. List type and amount ▶	8			
	9 Add lines 5 through 8				9
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10			
(See page A-3.)	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶	11			
	12 Points not reported to you on Form 1098. See page A-4 for special rules	12			
	13 Investment interest. Attach Form 4952 if required. (See page A-4.)	13			
Note. Personal interest is not deductible.	14 Add lines 10 through 13				14
Gifts to Charity	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-5	15			
If you made a gift and got a benefit for it, see page A-4.	16 Other than by cash or check. If any gift of \$250 or more, see page A-5. You must attach Form 8283 if over \$500	16			
	17 Carryover from prior year	17			
	18 Add lines 15 through 17				18
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-6.)				19
Job Expenses and Certain Miscellaneous Deductions	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶	20			
(See page A-6.)	21 Tax preparation fees	21			
	22 Other expenses—investment, safe deposit box, etc. List type and amount ▶	22			
	23 Add lines 20 through 22	23			
	24 Enter amount from Form 1040, line 38 24	24			
	25 Multiply line 24 by 2% (.02)	25			
	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-				26
Other Miscellaneous Deductions	27 Other—from list on page A-7. List type and amount ▶				27
Total Itemized Deductions	28 Is Form 1040, line 38, over \$150,500 (over \$75,250 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-7 for the amount to enter.				28
	29 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>				

**SCHEDULE C
(Form 1040)**

**Profit or Loss From Business
(Sole Proprietorship)**

OMB No. 1545-0074

2006

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ **Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.**
▶ **Attach to Form 1040, 1040NR, or 1041.** ▶ **See Instructions for Schedule C (Form 1040).**

Name of proprietor	Social security number (SSN)
A Principal business or profession, including product or service (see page C-2 of the instructions)	B Enter code from pages C-8, 9, & 10
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), if any
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code	
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶	
G Did you "materially participate" in the operation of this business during 2006? If "No," see page C-3 for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No	
H If you started or acquired this business during 2006, check here <input type="checkbox"/>	

Part I Income

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

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

8 Advertising	8			18 Office expense	18		
9 Car and truck expenses (see page C-4)	9			19 Pension and profit-sharing plans	19		
10 Commissions and fees	10			20 Rent or lease (see page C-5):	20a		
11 Contract labor (see page C-4)	11			a Vehicles, machinery, and equipment	20b		
12 Depletion	12			b Other business property	21		
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13			21 Repairs and maintenance	22		
14 Employee benefit programs (other than on line 19)	14			22 Supplies (not included in Part III)	23		
15 Insurance (other than health)	15			23 Taxes and licenses	24		
16 Interest:				24 Travel, meals, and entertainment:	24a		
a Mortgage (paid to banks, etc.)	16a			a Travel	24b		
b Other	16b			b Deductible meals and entertainment (see page C-6)	25		
17 Legal and professional services	17			25 Utilities	26		
				26 Wages (less employment credits)	27		
				27 Other expenses (from line 48 on page 2)			
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns					28		
29 Tentative profit (loss). Subtract line 28 from line 7					29		
30 Expenses for business use of your home. Attach Form 8829					30		
31 Net profit or (loss). Subtract line 30 from line 29.					31		
<ul style="list-style-type: none"> • If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 							
32 If you have a loss, check the box that describes your investment in this activity (see page C-6).							
<ul style="list-style-type: none"> • If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited. 				32a <input type="checkbox"/> All investment is at risk.			
				32b <input type="checkbox"/> Some investment is not at risk.			

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2006

Attachment
Sequence No. **12**

Name(s) shown on return

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-7 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					
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)					
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					5
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					6 ()
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)					7

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-7 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					
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)					
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
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					12
13 Capital gain distributions. See page D-2 of the instructions					13
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					14 ()
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

Schedule D Tax Worksheet

Keep for Your Records



Complete this worksheet only if line 18 or line 19 of Schedule D is more than zero. Otherwise, complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR) to figure your tax.

Exception: Do not use the Qualified Dividends and Capital Gain Tax Worksheet or this worksheet to figure your tax if:

- Line 15 or line 16 of Schedule D is zero or less **and** you have no qualified dividends on Form 1040, line 9b (or Form 1040NR, line 10b); or
- Form 1040, line 43 (or Form 1040NR, line 40) is zero or less.

Instead, see the instructions for Form 1040, line 44 (or Form 1040NR, line 41).

1.	Enter your taxable income from Form 1040, line 43 (or Form 1040NR, line 40)	1.	<input type="text"/>
2.	Enter your qualified dividends from Form 1040, line 9b (or Form 1040NR, line 10b)	2.	<input type="text"/>
3.	Enter the amount from Form 4952, line 4g	3.	<input type="text"/>
4.	Enter the amount from Form 4952, line 4e*	4.	<input type="text"/>
5.	Subtract line 4 from line 3. If zero or less, enter -0-	5.	<input type="text"/>
6.	Subtract line 5 from line 2. If zero or less, enter -0-	6.	<input type="text"/>
7.	Enter the smaller of line 15 or line 16 of Schedule D	7.	<input type="text"/>
8.	Enter the smaller of line 3 or line 4	8.	<input type="text"/>
9.	Subtract line 8 from line 7. If zero or less, enter -0-	9.	<input type="text"/>
10.	Add lines 6 and 9	10.	<input type="text"/>
11.	Add lines 18 and 19 of Schedule D	11.	<input type="text"/>
12.	Enter the smaller of line 9 or line 11	12.	<input type="text"/>
13.	Subtract line 12 from line 10	13.	<input type="text"/>
14.	Subtract line 13 from line 1. If zero or less, enter -0-	14.	<input type="text"/>
15.	Enter the smaller of:		
	• The amount on line 1 or		
	• \$30,650 if single or married filing separately;		
	\$61,300 if married filing jointly or qualifying widow(er); or		
	\$41,050 if head of household	15.	<input type="text"/>
16.	Enter the smaller of line 14 or line 15	16.	<input type="text"/>
17.	Subtract line 10 from line 1. If zero or less, enter -0-	17.	<input type="text"/>
18.	Enter the larger of line 16 or line 17	▶ 18.	<input type="text"/>
	If lines 15 and 16 are the same, skip lines 19 and 20 and go to line 21. Otherwise, go to line 19.		
19.	Subtract line 16 from line 15	▶ 19.	<input type="text"/>
20.	Multiply line 19 by 5% (.05)	20.	<input type="text"/>
	If lines 1 and 15 are the same, skip lines 21 through 33 and go to line 34. Otherwise, go to line 21.		
21.	Enter the smaller of line 1 or line 13	21.	<input type="text"/>
22.	Enter the amount from line 19 (if line 19 is blank, enter -0-)	22.	<input type="text"/>
23.	Subtract line 22 from line 21. If zero or less, enter -0-	▶ 23.	<input type="text"/>
24.	Multiply line 23 by 15% (.15)	24.	<input type="text"/>
	If Schedule D, line 19, is zero or blank, skip lines 25 through 30 and go to line 31. Otherwise, go to line 25.		
25.	Enter the smaller of line 9 above or Schedule D, line 19	25.	<input type="text"/>
26.	Add lines 10 and 18	26.	<input type="text"/>
27.	Enter the amount from line 1 above	27.	<input type="text"/>
28.	Subtract line 27 from line 26. If zero or less, enter -0-	28.	<input type="text"/>
29.	Subtract line 28 from line 25. If zero or less, enter -0-	▶ 29.	<input type="text"/>
30.	Multiply line 29 by 25% (.25)	30.	<input type="text"/>
	If Schedule D, line 18, is zero or blank, skip lines 31 through 33 and go to line 34. Otherwise, go to line 31.		
31.	Add lines 18, 19, 23, and 29	31.	<input type="text"/>
32.	Subtract line 31 from line 1	32.	<input type="text"/>
33.	Multiply line 32 by 28% (.28)	33.	<input type="text"/>
34.	Figure the tax on the amount on line 18 . Use the Tax Table or Tax Computation Worksheet, whichever applies	34.	<input type="text"/>
35.	Add lines 20, 24, 30, 33, and 34	35.	<input type="text"/>
36.	Figure the tax on the amount on line 1 . Use the Tax Table or Tax Computation Worksheet, whichever applies	36.	<input type="text"/>
37.	Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 35 or line 36. Also include this amount on Form 1040, line 44 (or Form 1040NR, line 41)	37.	<input type="text"/>

*If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

OMB No. 1545-0074

2006

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

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

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

Income:	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
3 Rents received	3			3
4 Royalties received	4			4
Expenses:				
5 Advertising	5			
6 Auto and travel (see page E-4).	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see page E-4)	12			12
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Other (list) ▶	18			
.....				
.....				
19 Add lines 5 through 18	19			19
20 Depreciation expense or depletion (see page E-4)	20			20
21 Total expenses. Add lines 19 and 20	21			
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	22			
23 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	23	()	()	()
24 Income. Add positive amounts shown on line 22. Do not include any losses	24			
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25	()		()
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			

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.

Table with 5 columns: (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. Rows A, B, C, D.

Table with 5 columns: (f) Passive loss allowed, (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. Includes rows for Totals and summary lines 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Includes rows for Totals and summary lines 35, 36, 37.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Includes line 39.

Part V Summary

Summary table with 2 columns: Description, Amount. Includes lines 40, 41, 42, 43.

**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Income Averaging for
Farmers and Fishermen**

▶ Attach to Form 1040 or Form 1040NR.
▶ See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

2006
Attachment
Sequence No. **20**

Name(s) shown on return	Social security number (SSN)
-------------------------	------------------------------

1 Enter the taxable income from your 2006 Form 1040, line 43, or Form 1040NR, line 40	1	
2 Enter your elected farm income (see page J-1). Do not enter more than the amount on line 1	2	
3 Subtract line 2 from line 1	3	
4 Figure the tax on the amount on line 3 using the 2006 tax rates (see page J-2)	4	
5 If you used Schedule J to figure your tax for:		
• 2005, enter the amount from your 2005 Schedule J, line 11.	}	
• 2004 but not 2005, enter the amount from your 2004 Schedule J, line 15.		5
• 2003 but not 2004 nor 2005, 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; Form 1040EZ, line 6; or Form 1040NR, line 38. If zero or less, see page J-2.		
6 Divide the amount on line 2 by 3.0	6	
7 Combine lines 5 and 6. If zero or less, enter -0-	7	
8 Figure the tax on the amount on line 7 using the 2003 tax rates (see page J-3)	8	
9 If you used Schedule J to figure your tax for:		
• 2005, enter the amount from your 2005 Schedule J, line 15.	}	
• 2004 but not 2005, enter the amount from your 2004 Schedule J, line 3.		9
Otherwise, enter the taxable income from your 2004 Form 1040, line 42; Form 1040A, line 27; Form 1040EZ, line 6; or Form 1040NR, line 39. If zero or less, see page J-5.		
10 Enter the amount from line 6	10	
11 Combine lines 9 and 10. If less than zero, enter as a negative amount	11	
12 Figure the tax on the amount on line 11 using the 2004 tax rates (see page J-6)	12	
13 If you used Schedule J to figure your tax for 2005, enter the amount from your 2005 Schedule J, line 3. Otherwise, enter the taxable income from your 2005 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; or Form 1040NR, line 40. If zero or less, see page J-8	}	
14 Enter the amount from line 6		13
15 Combine lines 13 and 14. If less than zero, enter as a negative amount		14
16 Figure the tax on the amount on line 15 using the 2005 tax rates (see page J-8)	15	
17 Add lines 4, 8, 12, and 16	16	
18 If you used Schedule J to figure your tax for:		
• 2005, enter the amount from your 2005 Schedule J, line 12.	}	
• 2004 but not 2005, enter the amount from your 2004 Schedule J, line 16.		18
• 2003 but not 2004 nor 2005, 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;* Form 1040EZ, line 10; or Form 1040NR, line 39.*		
19 If you used Schedule J to figure your tax for:		
• 2005, enter the amount from your 2005 Schedule J, line 16.	}	
• 2004 but not 2005, enter the amount from your 2004 Schedule J, line 4.		19
Otherwise, enter the tax from your 2004 Form 1040, line 43;* Form 1040A, line 28;* Form 1040EZ, line 10; or Form 1040NR, line 40.*		
20 If you used Schedule J to figure your tax for 2005, enter the amount from your 2005 Schedule J, line 4. Otherwise, enter the tax from your 2005 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; or Form 1040NR, line 41*	20	
21 Add lines 18 through 20	21	
22 Tax. Subtract line 21 from line 17. Also include this amount on Form 1040, line 44 or Form 1040NR, line 41 Caution. Your tax may be less if you figure it using the 2006 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Foreign Earned Income Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.	22	

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

OMB No. 1545-0074

2006
Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶	: : :
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Who Must File Schedule SE

You must file Schedule SE if:

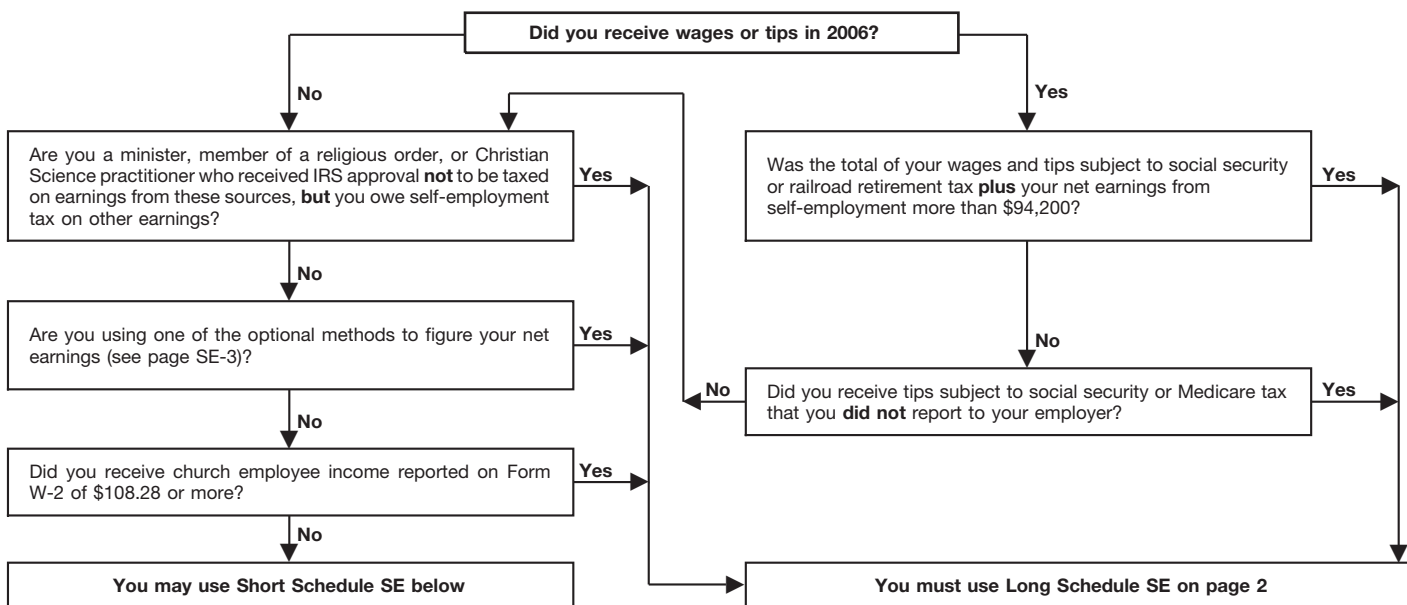
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious 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?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see Who Must File Schedule SE, above.



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

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1		
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, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 for other income to report	2		
3 Combine lines 1 and 2	3		
4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4		
5 Self-employment tax. If the amount on line 4 is: ● \$94,200 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58. ● More than \$94,200, multiply line 4 by 2.9% (.029). Then, add \$11,680.80 to the result. Enter the total here and on Form 1040, line 58.	5		
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	6		

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶
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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 <input type="checkbox"/>			
1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)	1		
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, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2		
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		
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
c Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue. ▶	4c		
5a Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income 5a	5a		
b 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	6		
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 2006	7	94,200	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 \$94,200 or more, skip lines 8b through 10, and go to line 11 8a	8a		
b Unreported tips subject to social security tax (from Form 4137, line 9) 8b	8b		
c Add lines 8a and 8b 8c	8c		
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	10		
11 Multiply line 6 by 2.9% (.029) 11	11		
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 58 12	12		
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	13		

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

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$2,400, or (b) your net farm profits ² were less than \$1,733.			
14 Maximum income for optional methods	14	1,600	00
15 Enter the smaller of: two-thirds (⅔) of gross farm income ¹ (not less than zero) or \$1,600. Also include this amount on line 4b above	15		
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income, ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.			
Caution. You may use this method no more than five times.			
16 Subtract line 15 from line 14	16		
17 Enter the smaller of: two-thirds (⅔) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17		

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

³From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

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

⁴From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Child and Dependent Care Expenses

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Name(s) shown on return	Your social security number
-------------------------	-----------------------------

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

- **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)

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, or Form 1040NR, line 57.

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 2006 for the person listed in column (a)
First	Last		

<p>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 33</p>	3																																																											
<p>4 Enter your earned income. See instructions</p>	4																																																											
<p>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</p>	5																																																											
<p>6 Enter the smallest of line 3, 4, or 5</p>	6																																																											
<p>7 Enter the amount from Form 1040, line 38, or Form 1040NR, line 36</p>	7																																																											
<p>8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; text-align: center;">If line 7 is:</td> <td style="width:50%; text-align: center;">If line 7 is:</td> </tr> <tr> <td style="text-align: center;"> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:33%">Over</th> <th style="width:33%">But not over</th> <th style="width:33%">Decimal amount is</th> </tr> <tr> <td>\$0—15,000</td> <td></td> <td style="text-align: center;">.35</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td style="text-align: center;">.34</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td style="text-align: center;">.33</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td style="text-align: center;">.32</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td style="text-align: center;">.31</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td style="text-align: center;">.30</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td style="text-align: center;">.29</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td style="text-align: center;">.28</td> </tr> </table> </td> <td style="text-align: center;"> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:33%">Over</th> <th style="width:33%">But not over</th> <th style="width:33%">Decimal amount is</th> </tr> <tr> <td>\$29,000—31,000</td> <td></td> <td style="text-align: center;">.27</td> </tr> <tr> <td>31,000—33,000</td> <td></td> <td style="text-align: center;">.26</td> </tr> <tr> <td>33,000—35,000</td> <td></td> <td style="text-align: center;">.25</td> </tr> <tr> <td>35,000—37,000</td> <td></td> <td style="text-align: center;">.24</td> </tr> <tr> <td>37,000—39,000</td> <td></td> <td style="text-align: center;">.23</td> </tr> <tr> <td>39,000—41,000</td> <td></td> <td style="text-align: center;">.22</td> </tr> <tr> <td>41,000—43,000</td> <td></td> <td style="text-align: center;">.21</td> </tr> <tr> <td>43,000—No limit</td> <td></td> <td style="text-align: center;">.20</td> </tr> </table> </td> </tr> </table>	If line 7 is:	If line 7 is:	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:33%">Over</th> <th style="width:33%">But not over</th> <th style="width:33%">Decimal amount is</th> </tr> <tr> <td>\$0—15,000</td> <td></td> <td style="text-align: center;">.35</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td style="text-align: center;">.34</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td style="text-align: center;">.33</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td style="text-align: center;">.32</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td style="text-align: center;">.31</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td style="text-align: center;">.30</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td style="text-align: center;">.29</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td style="text-align: center;">.28</td> </tr> </table>	Over	But not over	Decimal amount is	\$0—15,000		.35	15,000—17,000		.34	17,000—19,000		.33	19,000—21,000		.32	21,000—23,000		.31	23,000—25,000		.30	25,000—27,000		.29	27,000—29,000		.28	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:33%">Over</th> <th style="width:33%">But not over</th> <th style="width:33%">Decimal amount is</th> </tr> <tr> <td>\$29,000—31,000</td> <td></td> <td style="text-align: center;">.27</td> </tr> <tr> <td>31,000—33,000</td> <td></td> <td style="text-align: center;">.26</td> </tr> <tr> <td>33,000—35,000</td> <td></td> <td style="text-align: center;">.25</td> </tr> <tr> <td>35,000—37,000</td> <td></td> <td style="text-align: center;">.24</td> </tr> <tr> <td>37,000—39,000</td> <td></td> <td style="text-align: center;">.23</td> </tr> <tr> <td>39,000—41,000</td> <td></td> <td style="text-align: center;">.22</td> </tr> <tr> <td>41,000—43,000</td> <td></td> <td style="text-align: center;">.21</td> </tr> <tr> <td>43,000—No limit</td> <td></td> <td style="text-align: center;">.20</td> </tr> </table>	Over	But not over	Decimal amount is	\$29,000—31,000		.27	31,000—33,000		.26	33,000—35,000		.25	35,000—37,000		.24	37,000—39,000		.23	39,000—41,000		.22	41,000—43,000		.21	43,000—No limit		.20	8	× .
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<p>9 Multiply line 6 by the decimal amount on line 8. If you paid 2005 expenses in 2006, see the instructions</p>	9																																																											
<p>10 Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47, or Form 1040NR, line 43, minus any amount on Form 1040NR, line 44</p>	10																																																											
<p>11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 48, or Form 1040NR, line 45</p>	11																																																											

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2006. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership				12		
13	Enter the amount, if any, you carried over from 2005 and used in 2006 during the grace period. See instructions				13		
14	Enter the amount, if any, you forfeited or carried forward to 2007. See instructions				14	()
15	Combine lines 12 through 14. See instructions				15		
16	Enter the total amount of qualified expenses incurred in 2006 for the care of the qualifying person(s)	16					
17	Enter the smaller of line 15 or 16	17					
18	Enter your earned income . See instructions	18					
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 18. 	19					
20	Enter the smallest of line 17, 18, or 19	20					
21	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-				21		
22	Subtract line 21 from line 15	22					
23	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)				23		
24	Deductible benefits. Enter the smallest of line 20, 21, or 23. Also, include this amount on the appropriate line(s) of your return. See instructions				24		
25	Enter the smaller of line 20 or 23	25					
26	Enter the amount from line 24	26					
27	Excluded benefits. Subtract line 26 from line 25. If zero or less, enter -0-				27		
28	Taxable benefits. Subtract line 27 from line 22. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB".				28		

To claim the child and dependent care credit, complete lines 29–33 below.

29	Enter \$3,000 (\$6,000 if two or more qualifying persons)	29				
30	Add lines 24 and 27	30				
31	Subtract line 30 from line 29. If zero or less, stop . You cannot take the credit. Exception. If you paid 2005 expenses in 2006, see the instructions for line 9	31				
32	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 30 above. Then, add the amounts in column (c) and enter the total here	32				
33	Enter the smaller of line 31 or 32. Also, enter this amount on line 3 on the front of this form and complete lines 4–11	33				

General Business Credit

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

Name(s) shown on return	Identifying number
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Part I Current Year Credit

Important: You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the credit. For details, see **What's New** in the instructions.

1a Investment credit (attach Form 3468)	1a	
b Work opportunity credit (Form 5884)	1b	
c Welfare-to-work credit (Form 8861)	1c	
d Credit for increasing research activities (Form 6765)	1d	
e Low-income housing credit (Form 8586) (enter EIN if claiming this credit from a pass-through entity: -)	1e	
f Enhanced oil recovery credit only from partnerships and S corporations (see instructions)	1f	
g Disabled access credit (Form 8826) (do not enter more than \$5,000)	1g	
h Renewable electricity production credit (Form 8835, Section A only)	1h	
i Indian employment credit (Form 8845)	1i	
j Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1j	
k Orphan drug credit (Form 8820)	1k	
l New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: -)	1l	
m Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1m	
n Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: -)	1n	
o Qualified railroad track maintenance credit (Form 8900)	1o	
p Biodiesel and renewable diesel fuels credit (attach Form 8864)	1p	
q Low sulfur diesel fuel production credit (Form 8896)	1q	
r Distilled spirits credit (Form 8906)	1r	
s Nonconventional source fuel credit (Form 8907)	1s	
t Energy efficient home credit (Form 8908)	1t	
u Energy efficient appliance credit (Form 8909)	1u	
v Alternative motor vehicle credit (Form 8910)	1v	
w Alternative fuel vehicle refueling property credit (Form 8911)	1w	
x Credit for contributions to selected community development corporations (Form 8847)	1x	
y Mine rescue team training credit (Form 8923)	1y	
z General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1z	
aa Credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A)	1aa	
2 Add lines 1a through 1aa	2	
3 Passive activity credits included on line 2 (see instructions)	3	
4 Subtract line 3 from line 2	4	
5 Passive activity credits allowed for 2006 (see instructions)	5	
6 Carryforward of general business credit to 2006. See instructions for the schedule to attach	6	
7 Carryback of general business credit from 2007 (see instructions)	7	
8 Current year credit. Add lines 4 through 7	8	

Investment Interest Expense Deduction

▶ Attach to your tax return.

Name(s) shown on return	Identifying number
-------------------------	--------------------

Part I Total Investment Interest Expense			
1	Investment interest expense paid or accrued in 2006 (see instructions)	1	
2	Disallowed investment interest expense from 2005 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	
Part II Net Investment Income			
4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)		
4b	Qualified dividends included on line 4a		
4c	Subtract line 4b from line 4a	4c	
4d	Net gain from the disposition of property held for investment		
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)		
4f	Subtract line 4e from line 4d	4f	
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g	
4h	Investment income. Add lines 4c, 4f, and 4g	4h	
5	Investment expenses (see instructions)	5	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6	
Part III Investment Interest Expense Deduction			
7	Disallowed investment interest expense to be carried forward to 2007. Subtract line 6 from line 3. If zero or less, enter -0-	7	
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	8	

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 2006 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 income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- You do not have any carryover of disallowed investment interest expense from 2005.

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 trade or 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. Include investment income

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

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 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.)	1		
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 38	2		
3	Taxes from Schedule A (Form 1040), line 9	3		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5		
6	If Form 1040, line 38, is over \$150,500 (over \$75,250 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-7 of the instructions for Schedule A (Form 1040)	6	()
7	Tax refund from Form 1040, line 10 or line 21	7	()
8	Investment interest expense (difference between regular tax and AMT)	8		
9	Depletion (difference between regular tax and AMT)	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10		
11	Interest from specified private activity bonds exempt from the regular tax	11		
12	Qualified small business stock (7% of gain excluded under section 1202)	12		
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13		
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	14		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15		
16	Disposition of property (difference between AMT and regular tax gain or loss)	16		
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17		
18	Passive activities (difference between AMT and regular tax income or loss)	18		
19	Loss limitations (difference between AMT and regular tax income or loss)	19		
20	Circulation costs (difference between regular tax and AMT)	20		
21	Long-term contracts (difference between AMT and regular tax income)	21		
22	Mining costs (difference between regular tax and AMT)	22		
23	Research and experimental costs (difference between regular tax and AMT)	23		
24	Income from certain installment sales before January 1, 1987	24	()
25	Intangible drilling costs preference	25		
26	Other adjustments, including income-based related adjustments	26		
27	Alternative tax net operating loss deduction	27	()
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$200,100, see page 7 of the instructions.)	28		

Part II Alternative Minimum Tax

29	Exemption. (If this form is for a child under age 18, see page 7 of the instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . Single or head of household . . . \$112,500 . . . \$42,500 Married filing jointly or qualifying widow(er) . . . 150,000 . . . 62,550 Married filing separately . . . 75,000 . . . 31,275	29		
30	If line 28 is over the amount shown above for your filing status, see page 7 of the instructions. Subtract line 29 from line 28. If more than zero or you are filing Form 2555 or 2555-EZ, go to line 31. If zero or less and you are not filing Form 2555 or 2555-EZ, enter -0- on lines 33 and 35 and skip the rest of Part II	30		
31	<ul style="list-style-type: none"> If you are filing Form 2555 or 2555-EZ, see page 8 of the instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	31		
32	Alternative minimum tax foreign tax credit (see page 8 of the instructions)	32		
33	Tentative minimum tax. Subtract line 32 from line 31	33		
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)	34		
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35		

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30			36		
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see page 10 of the instructions)	37				
38	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see page 10 of the instructions)	38				
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary)	39				
40	Enter the smaller of line 36 or line 39				40	
41	Subtract line 40 from line 36				41	
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result ▶				42	
43	Enter: <ul style="list-style-type: none"> • \$61,300 if married filing jointly or qualifying widow(er), • \$30,650 if single or married filing separately, or • \$41,050 if head of household. 	43				
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44				
45	Subtract line 44 from line 43. If zero or less, enter -0-	45				
46	Enter the smaller of line 36 or line 37	46				
47	Enter the smaller of line 45 or line 46	47				
48	Multiply line 47 by 5% (.05) ▶				48	
49	Subtract line 47 from line 46	49				
50	Multiply line 49 by 15% (.15) ▶				50	
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.					
51	Subtract line 46 from line 40	51				
52	Multiply line 51 by 25% (.25) ▶				52	
53	Add lines 42, 48, 50, and 52				53	
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result				54	
55	Enter the smaller of line 53 or line 54 here and on line 31				55	

Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.

2006
Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

Part I 2006 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))	1a			
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	()	
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()	
d Combine lines 1a, 1b, and 1c.				1d

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a			
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	()	
c Add lines 2a and 2b.				2c

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a			
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	()	
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	()	
d Combine lines 3a, 3b, and 3c.				3d

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**

- 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 Activities 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	5			
6 Enter \$150,000. If married filing separately, see page 8	6			
7 Enter modified adjusted gross income, but not less than zero (see page 8)	7			
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	8			
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 8	9			
10 Enter the smaller of line 5 or line 9.	10			

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

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	11			
12 Enter the loss from line 4	12			
13 Reduce line 12 by the amount on line 10	13			
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14			

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total.	15			
16 Total losses allowed from all passive activities for 2006. Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return.	16			

**Credit for Prior Year Minimum Tax—
 Individuals, Estates, and Trusts**

▶ See separate 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 2005 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2		
3	Minimum tax credit net operating loss deduction (see instructions)	3	()
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 2005, see instructions	4		
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2005; \$40,250 if single or head of household for 2005; or \$29,000 if married filing separately for 2005. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2005; \$112,500 if single or head of household for 2005; or \$75,000 if married filing separately for 2005. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	<ul style="list-style-type: none"> • If for 2005 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. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2005), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2005) from the result. 	11		
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		
14	Enter the amount from your 2005 Form 6251, line 34, or 2005 Form 1041, Schedule I, line 55	14		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		

Part II Minimum Tax Credit and Carryforward to 2007

16	Enter the amount from your 2005 Form 6251, line 35, or 2005 Form 1041, Schedule I, line 56	16		
17	Enter the amount from line 15 above	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2005 minimum tax credit carryforward. Enter the amount from your 2005 Form 8801, line 26	19		
20	Enter the total of your 2005 unallowed nonconventional source fuel credit and 2005 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21		
22	Enter your 2006 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2006 Form 6251, line 33, or 2006 Form 1041, Schedule I, line 54	23		
24	Subtract line 23 from line 22. If zero or less, enter -0-	24		
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2006 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d	25		
26	Minimum tax credit carryforward to 2007. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26		

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2005 Qualified Dividends and Capital Gain Tax Worksheet, the 2005 Schedule D Tax Worksheet, or Part V of the 2005 Schedule D (Form 1041), see the instructions before completing this part.

27	Enter the amount from Form 8801, line 10			27	
28	Enter the amount from line 6 of your 2005 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2005 Schedule D Tax Worksheet, or the amount from line 22 of the 2005 Schedule D (Form 1041), whichever applies*	28			
<p>If you figured your 2005 tax using the 2005 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.</p>					
29	Enter the amount from line 19 of your 2005 Schedule D (Form 1040), or line 14b, column (2), of the 2005 Schedule D (Form 1041)	29			
30	Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2005 Schedule D Tax Worksheet	30			
31	Enter the smaller of line 27 or line 30			31	
32	Subtract line 31 from line 27			32	
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2005), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2005) from the result ▶			33	
34	Enter: <ul style="list-style-type: none"> • \$59,400 if married filing jointly or qualifying widow(er) for 2005, • \$29,700 if single or married filing separately for 2005, • \$39,800 if head of household for 2005, or • \$2,000 for an estate or trust 	34			
35	Enter the amount from line 7 of your 2005 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2005 Schedule D Tax Worksheet, or the amount from line 23 of the 2005 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2005 Schedule D (Form 1041), enter -0-	35			
36	Subtract line 35 from line 34. If zero or less, enter -0-	36			
37	Enter the smaller of line 27 or line 28	37			
38	Enter the smaller of line 36 or line 37	38			
39	Multiply line 38 by 5% (.05) ▶			39	
40	Subtract line 38 from line 37	40			
41	Multiply line 40 by 15% (.15) ▶			41	
<p>If line 29 is zero or blank, skip lines 42 and 43 and go to line 44. Otherwise, go to line 42.</p>					
42	Subtract line 37 from line 31	42			
43	Multiply line 42 by 25% (.25) ▶			43	
44	Add lines 33, 39, 41, and 43			44	
45	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2005), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2005) from the result			45	
46	Enter the smaller of line 44 or line 45 here and on line 11			46	

* The 2005 Qualified Dividends and Capital Gain Tax Worksheet is on page 38 of the 2005 Instructions for Form 1040. The 2005 Schedule D Tax Worksheet is on page D-9 of the 2005 Instructions for Schedule D (Form 1040) (page 38 of the 2005 Instructions for Form 1041).

Education Credits (Hope and Lifetime Learning Credits)

▶ See instructions.
 ▶ Attach to Form 1040 or Form 1040A.

2006

Attachment
 Sequence No. **50**

Name(s) shown on return	Your social security number
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Caution: You *cannot* take the Hope credit and the lifetime learning credit 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 \$2,200* for each student.	(d) Enter the smaller of the amount in column (c) or \$1,100**	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)
* For each student who attended an eligible educational institution in the Gulf Opportunity Zone, do not enter more than \$4,400. ** For each student who attended an eligible educational institution in the Gulf Opportunity Zone, enter the smaller of the amount in column (c) or \$2,200.						
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

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)
4	Add the amounts on line 3, column (c), and enter the total		
5a	Enter the smaller of line 4 or \$10,000		
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)		
c	Subtract line 5b from line 5a		
6a	Multiply line 5b by 40% (.40)		
b	Multiply line 5c by 20% (.20)		
c	Tentative lifetime learning credit. Add lines 6a and 6b and go to Part III		

Part III Allowable Education Credits

7	Tentative education credits. Add lines 2 and 6c				
8	Enter: \$110,000 if married filing jointly; \$55,000 if single, head of household, or qualifying widow(er)	8			
9	Enter the amount from Form 1040, line 38*, or Form 1040A, line 22	9			
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credits	10			
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11			
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			
13	Multiply line 7 by line 12 ▶	13			
14	Enter the amount from Form 1040, line 46, or Form 1040A, line 28	14			
15	Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30	15			
16	Subtract line 15 from line 14. If zero or less, stop ; you cannot take any education credits	16			
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			

* 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.