

General Description Booklet

For the

2014 PUBLIC USE TAX FILE

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2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

INTRODUCTION

The Internal Revenue Service 2014 Public Use Tax File, which contains 178,130 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 149.6 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 2014. The Individual Tax File, from which this public use version was derived, is designed for making national level estimates. Subsequently, the 2014 Public Use Tax File is only appropriate for national level estimates. This file is sold in an unidentifiable form, with names, Social Security Numbers (SSN), and other similar information omitted.

The 2014 Public Use 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) 803-9400

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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, fiscal year returns have been converted to reflect the most recent year-end Tax Year and returns filed for years earlier than Tax Year 2011 have been removed from the file.

Second, returns that contain one or more amount fields with values deemed extremely large¹ have been excluded from the microdata sample and are aggregated into one of four records², identified by RECID=999996 for returns reporting negative Adjusted Gross Income (AGI), RECID=999997 for returns reporting positive AGI between \$0 and \$10,000,000, RECID=999998 for returns reporting positive AGI between \$10,000,001 and \$100,000,000, and RECID=999999 for returns reporting positive AGI of \$100,000,001 or more. The rules for identifying extremely large values are not applied to amount fields that are statutorily capped, subject to income limits, or calculated from other fields that are subject to these rules. Information regarding these aggregate returns can be found in the accompanying tabulation entitled “Weighted Counts and Sum of Amounts for Returns Used to Populate Aggregate Records”.

Third, returns that were sampled as a high income no tax return, at a rate of 100 percent, have been placed back in their regular strata based on total income and subsampled at the corresponding strata rate.

Fourth, to make sure the impossibility of knowing whether a given taxpayer is represented in the sample, all remaining returns sampled at rates greater than 10 percent³ have been subsampled at 10 percent.

Fifth, those records sampled at a rate greater than 0.07 percent have been altered in the following manner:

- Alimony paid, alimony received, and State sales tax deduction have been removed.
- Marital status has been modified (see Code Definitions section for specific changes).
- Personal exemption amounts have been modified according to the phase-out limitations and moved to other items.
- Multivariate blurring has been applied to these 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, these returns are grouped into one of 10 categories based on their filing status and the number of dependents, and then further grouped

¹ Values are considered extremely large if they are, generally, within the highest 30 amounts reported for any income amount value or within the lowest 30 amounts reported for any negative income.

² A total of 1,094 returns were aggregated, representing 1,214 returns in the population.

³ See Table A in the Sample Description section of this booklet for the strata subject to subsampling.

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by the pattern of nonzero values on these three fields plus presence of Schedule C, 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."

Sixth, all remaining returns, sampled at a 0.07 percent rate, have been altered in the following manner:

- Alimony paid and alimony received have been blurred on a univariate basis nationally.
- Multivariate blurring has been applied to itemized tax returns with nonzero values in at least two of the following fields: wages and salaries, state and local income taxes, and real estate taxes. Blurring of these fields is handled in the same manner as those records sampled at a rate greater than 0.07 percent.
- For nonitemized tax returns, up to 10 percent of random noise, drawn from a uniform distribution, has been added to wages and salaries. The random noise has been constrained as to not disqualify previously qualifying Earned Income Tax Credit recipients or Retirement Saver's Credit recipients.

Seventh, all returns filed with marital status "Surviving Spouse" have been converted to Married Filing Jointly.

Eighth, for all records on the file, the total number of dependents is capped based on filing status. For joint and head of household returns the total number of dependents shown is capped at 3, for single returns the total number of dependents shown is capped at 2, and for married filing separately returns the total number of dependents shown is capped at 1.

Ninth, for all records on the file, all amount fields have been rounded. Amounts, in absolute values, above \$100,000 are rounded to the four most significant digits from left to right(e.g., \$228,867 = \$228,900 and \$1,158,235 = \$1,158,000). Amounts between \$10,000 and \$100,000 are rounded to the nearest \$100. Amounts between \$5 and \$10,000 are rounded to the nearest \$10. Nonzero amounts less than \$5 are set to \$2, with sign retained.

Finally, all records in the file are rebalanced to ensure accounting accuracy after the above disclosure procedures are applied.

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.

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CORE RECORD LAYOUT

Code Fields

1. AGIR1	16. F8867	31. SCHCF
2. CLAIM8965 ^{1,2}	17. F8949	32. SCHE
3. DSI	18. F8959	33. TFORM
4. EFI	19. F8960	34. TXST
5. EIC	20. F8962	35. XFPT
6. ELECT	21. F8965	36. XFST
7. FDED	22. IE	37. XOCAH ¹
8. FLPDYR	23. MARS	38. XOCAWH ¹
9. FLPDMO	24. MIDR	39. XOODEP ¹
10. F2441	25. N24 ¹	40. XOPAR ¹
11. F3800	26. N25 ¹	41. XTOT ^{1,2}
12. F6251	27. N30 ¹	42. XTOT8962 ^{1,2}
13. F8582	28. PREP	43. XTOT8965 ^{1,2}
14. F8606	29. PREMNTS	
15. F8829	30. SCHB	

¹Counts have been limited depending on filing status. For joint and head of household returns the limit is 3, for single returns the limit is 2 and for married filing separately returns the limit is 1. These limits are applied sequentially by type of dependent, starting with children living at home, then children living away from home, then other dependents, then parents.

²Counts are limited by filing status due to limits on counts of dependents.

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RECORD LAYOUT

Amount Fields and Large Codes

2014 PUF			
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	20	E03150	Total deductible individual retirement account (IRA) payments
Adjustments	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 KEOGH accounts
	29	E03400	Forfeited interest penalty
	30	E03500	Alimony paid
AGI	31	E00100	Adjusted Gross Income (deficit) (AGI) (+/-)

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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 Credits
	52	E07150	Total tax credit (SOI)
Taxes	53	E06500	Total income tax
	54	E08800	Income Tax after Credits (SOI)
	55	E09400	Self-employment tax
	56	E09700	Recapture taxes
	57	E09730	Total Additional Medicare Tax
	58	E09740	Net Investment Income Tax
	59	E09750	Health Care Individual Responsibility Payment
	60	E09800	Social security tax on tip income
	61	E09900	Penalty tax on IRA
	62	E10300	Total tax liability (SOI)

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Payments	63	E10700	Income tax withheld
	64	E10900	Estimated tax payments
	65	E10950	Making Work Pay Credit (Prior Year)
	66	E10960	Refundable American Opportunity Credit
	67	E59560	Earned income for earned income credit (EIC)
	68	E59680	EIC used to offset income tax before credits
	69	E59700	EIC used to offset all other taxes except advance EIC
	70	E59720	EIC refundable portion
	71	E11550	Refundable prior year minimum tax credit
	72	E11560	Net Premium Tax Credit
	73	E11561	Net Premium Tax Credit Used to Offset Income Tax Before Credits
	74	E11562	Net Premium Tax Credit Used to Offset All Other Taxes
	75	E11563	Net Premium Tax Credit Refundable Portion
	76	E11070	Additional Child Tax Credit
	77	E11100	Amount paid with Form 4868 (Request for Extension)
	78	E11200	Excess FICA/RRTA
	79	E11300	Credit for federal tax on special fuels and oils
	80	E11400	Regulated investment company credit
	81	E11601	Total Refundable Credits Used to Offset Income Tax Before Credits
	82	E11602	Total Refundable Credits Used to Offset All Other Taxes
	83	E11603	Total Refundable Credits Refundable Parts
	84	E10605	Total tax payments (SOI)
Refund etc.	85	E11900	Balance due (overpayment) (+/-)
	86	E12000	Credit elect
	87	E12200	Predetermined estimated tax penalty
Schedule A	88	E17500	Medical and dental expenses subject to reduction by AGI limit
	89	E18400	State and local taxes
	90	E18500	Real estate tax deductions
	91	E19200	Total interest paid deduction
	92	E19550	Qualified Mortgage Insurance Premiums
	93	E19800	Cash contributions
	94	E20100	Other than cash contributions
	95	E19700	Contributions deduction, total
	96	E20550	Unreimbursed employee business expense
	97	E20600	Tax preparation fee
	98	E20400	Miscellaneous deductions subject to AGI limitation, total
	99	E20800	Net limited miscellaneous deductions
	100	E20500	Net casualty or theft loss
	101	E21040	Itemized deduction limitation

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Schedule D	102	P22250	Short-term gains less losses
	103	E22320	Long term gain/loss from other forms on Schedule D
	104	E22370	Schedule D capital gain distributions
	105	P23250	Long-term gains less losses
	106	E24515	Unrecaptured Section 1250 gain
	107	E24516	Capital gain less investment expense
	108	E24518	28% Rate Gain or Loss
	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	P25350	Total rents and royalties received
	114	P25380	Rent/Royalty Expenses
	115	E25550	Total Depreciation and Depletion of all Property
	116	P25700	Rent/royalty net income or loss (+/-)
	117	E25820	Deductible rental loss
	118	E25850	Rent/royalty net income
	119	E25860	Rent/royalty net loss
Partnerships	120	E25940	Total passive income
	121	E25980	Total non-passive income
	122	E25920	Total passive loss
	123	E25960	Total non-passive loss
	124	E26110	Partnership Section 179 expense deduction
Small Business Corp	125	E26170	Total passive income
	126	E26190	Total non-passive income
	127	E26160	Total passive loss
	128	E26180	Total non-passive loss
	129	E26270	Combined partnership and S corporation net income/loss (+/-)
	130	E26100	S-corp. Section 179 expense deduction
Estate or Trust	131	E26390	Total income
	132	E26400	Total loss
Farm Rental	133	E27200	Farm rent net income or loss (+/-)
Schedule SE	134	E30400	Self-employment income subject to SS Tax, primary taxpayer
	135	E30500	Self-employment income subject to SS Tax, secondary taxpayer
Form 2441	136	E32800	Qualifying individuals' Expenses
	137	E33000	Expenses limited to earned income
Form 3800	138	E53240	Work Opportunity - Jobs (included in general business credit)
	139	E53280	Research and experimentation (included in general business credit)
	140	E53300	Low Income Housing Credit
	141	E53317	Employer Credit for Social Security Tax on Tips

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Form 4952	142	E58950	Total investment Interest Expense
	143	E58990	Investment income Elected Amount (Form 4952 part 2 line 4g)
Form 6251	144	P60100	Net operating loss tax preference
	145	P61850	Total adjustments and preferences (+/-)
	146	E60000	Form 1040 Taxable Income for AMT (Form 6251, Line 1)
	147	E62100	Alternative minimum taxable income
	148	E62900	Alternative tax foreign tax credit
	149	E62720	Alternative minimum Schedule D less investment interest amount
	150	E62730	Alternative minimum Schedule D unrecaptured section 1250 gain
	151	E62740	Alternative minimum capital gain amount
Form 8582	152	P65300	Total passive net income
	153	P65400	Total passive losses
	154	E68000	Total losses allowed from all passive activities
Form 8801	155	E82200	Carry forward of minimum tax credit
Schedule J	156	T27800	Elected Farm Income
	157	S27860	Tentative Current and Prior-Year Tax
	158	P27895	Actual Prior-Year Tax
Form 8863	159	P87482	American Opportunity Qualified Expenses
	160	E87521	American Opportunity Credit
	161	E87530	Lifetime Learning Total Qualified Expenses
	162	E87550	Lifetime Learning Credit
Form 8888	163	P86421	Bond Purchase Amount
Form 8960	164	E85050	Total Rental Real Estate, Royalties, Partnerships, S Corps, Trusts, Etc.
	165	E85090	Total Net Gain or Loss from Disposition of Property
	166	E85120	Total Investment Income
	167	E85180	Total Deductions and Modifications
Form 8962	168	E85570	Dependents Modified Adjusted Gross Income Amount
	169	E85595	Annual Contribution Health Care Amount
	170	E85600	Monthly Contribution Health Care Amount
	171	E85770	Total Premium Tax Credit Amount
	172	E85775	Advance Premium Tax Credit Amount
	173	E85785	Excess Advance Payment of Premium Tax Credit
	174	E85790	Repayment Limitation Amount
Misc Codes	175	RECID	Return ID [1]
	176	S006	Decimal weight
	177	S008	Sample count
	178	S009	Population count
	179	WSAMP	Sample code
	180	TXRT	Tax rate code

[1] Records containing aggregated amounts are identified by RECID=999996, 999997, 999998, and 999999

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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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Aggregated Return, negative AGI	96
Aggregated Return, AGI \$0 under \$1,000,000.....	97
Aggregated Return, AGI \$1,000,000 under \$100,000,000.....	98
Aggregated Return, AGI \$100,000,000 or more	99

2. CLAIM8965 Health Coverage Exemptions

Number of exemptions..... 0-5

NOTE: CLAIM8965 is capped at XTOT

3. DSI Dependent Status Indicator:

Taxpayer not being claimed as a dependent on another tax return.....	0
Taxpayer claimed as a dependent on another tax return	1

4. EFI Electronic Filing Indicator:

Return not filed electronically	0
Return filed through modernized e-file	2

5. EIC Earned Income Credit Code:

No children claimed	0
One child claimed.....	1
Two children claimed	2
Three children claimed	3

6. ELECT Presidential Election Campaign Fund Boxes:

No "yes" boxes checked	0
One "yes" box or both "yes" & "no" boxes checked).....	1
Two "yes" boxes checked.....	2

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7. FDED	Form of Deduction Code:	
	Aggregated Return.....	0
	Itemized deductions.....	1
	Standard deduction	2
	Taxpayer did not use itemized or standard deduction	3
8. FLPDYR	Filing (Accounting) Period, Year:	
	Tax Year	2011-2014
9. FLPDMO	Filing (Accounting) Period, Month:	
	Month Taxpayer's year ended.....	12
10. F2441	Form 2441, Child Care Credit Qualified Individual:	
	No Form 2441 attached to return.....	0
	Number of qualifying individuals	1-3
11. F3800	Form 3800, General Business credit:	
	No Form 3800 attached to return.....	0
	Form 3800 attached to return	1
12. F6251	Form 6251, Alternative Minimum Tax	
	No Form 6251 attached to return.....	0
	Form 6251 attached to return	1
13. F8582	Form 8582, Passive Activity Loss Limitation:	
	No Form 8582 attached to return	0
	Form 8582 attached to return	1

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14. F8606	Form 8606, Nondeductible IRA Contributions:
	No Form 8606 attached to return0
	Form(s) 8606 attached to return..... 1-2
15. F8829	Form 8829, Expenses for business use of your Home:
	No Form 8829 attached to return0
	Form(s) 8829 attached to return..... 1-3
16. F8867	Form 8867, Paid Preparer's Earned Income Credit Checklist
	No Form 8867 attached to return0
	Form 8867 attached to return1
17. F8949	Form 8949, Sales and Other Dispositions of Capital Assets
	No Form 8949 attached to return0
	Form 8949 attached to return1
18. F8959	Form 8959, Additional Medicare Tax
	No Form 8959 attached to return0
	Form 8959 attached to return1
19. F8960	Form 8960, Net Investment Income Tax
	No Form 8960 attached to return0
	Form 8960 attached to return1
20. F8962	Form 8962, Premium Tax Credit
	No Form 8962 attached to return0
	Form 8962 attached to return1

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21. F8965	Form 8965, Health Coverage Exemptions	
	No Form 8965 attached to return	0
	Form 8965 attached to return	1
22. 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 did not use itemized election option	0
	Taxpayer used itemized election option	1
23. MARS	Marital (Filing) Status:	
	Aggregated Return	0
	Single	1
	Married filing a joint return or Widow(er) with dependent child (surviving spouse)	2
	Married filing separately	3
	Head of household	4
<i>NOTE: For returns sampled above a 0.07 percent rate, returns filed with a marital status of head of household claiming no dependents have been converted to single.</i>		
24. MIDR	Married Filing Separately Itemized Deductions Requirement Indicator	
	Not necessary to itemize because of filing status	0
	Necessary to itemize when filing separately	1
25. N24	Number of Children for Child Tax Credit	
	Number of Children	0-3
26. N25	Number of Qualified Students for Lifetime Learning Credit	
	Number of Qualified Students	0-2

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27. N30	Number of Qualified Students for American Opportunity Credit	
	Number of Qualified Students.....	0-4
28. PREP	Tax Preparer:	
	No preparer other than taxpayer indicated on the form	0
	Return prepared by paid tax preparer.....	1
	IRS prepared return	2
	IRS reviewed return	3
	Voluntary Income Tax Assistance prepared return	4
	Tax counseling for the elderly	6
29. PREMNTHS	Number of months enrolled in Health Insurance Marketplace:	
	Number of months enrolled.....	0-12
30. SCHB	Schedule B Indicator:	
	No Schedule B attached to return	0
	Schedule B attached to return	1
31. SCHCF	Schedule C or F Indicator:	
	Neither Schedule C or F present	0
	Schedule C present only.....	1
	Schedule F present only	2
	Schedule C and F present, Schedule C Gross Receipts Larger.....	3
	Schedule C and F present, Schedule F Gross Receipts Larger	4
32. SCHE	Schedule E Indicator:	
	No Schedule E attached to the return.....	0
	Schedule E attached to the return.....	1

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33. TFORM Form of Return:

1040 Return.....	0
1040A Return.....	1
1040EZ Return.....	2

34. TXST TAX STATUS:

No tax owed and IRS did not compute tax	0
Regular tax only, not computed by IRS	1
Taxes are owed and IRS computed tax	2
No taxes due as computed by IRS	3
Tax based on Form 8615, Schedule D tax has no entry.....	4
Form 8814 tax at children's 15% rate; Sch. D tax has no entry	5
Form 8814 tax at children's 15% rate; Sch. D tax has entry	6
Sch. D tax has an entry, no tax from Form 8615 or Form 8814	7
Tax based on Form 8615, Schedule D tax also has an entry	8
Schedule J, Farm Income Averaging has an entry.....	9
Foreign Earned Income Tax Indicator has an entry.....	10
Form 962 Election for domestic shareholder of a foreign controlled Corporation	11
Aggregated Return	99

NOTE: Schedule D tax includes qualified dividends.

35. XFPT Primary Taxpayer Exemption:

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

36. XFST Secondary Taxpayer Exemption:

No secondary taxpayer or joint return filed by dependents.....	0
Secondary taxpayer exemption.....	1

37. XOCAH Exemptions for Children Living at Home:

Number of children.....	0-3
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NOTE: XOCAH cannot exceed the cap for number of dependents based on marital (filing) status.

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38. XOCAWH Exemptions for Children Living Away from Home:

Number of children..... 0-3

NOTE: XOCAWH cannot exceed the difference between the cap for the marital (filing) status and XOCAH.

39. XOODEP Exemptions for Other Dependents:

Number of other dependents 0-3

NOTE: XOODEP cannot exceed the difference between the cap for the marital (filing) status and the sum of XOCAH and XOCAWH.

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

Number of parents0-3

NOTE: XOPAR cannot exceed the difference between the cap for the marital (filing) status and the sum of XOCAH, XOCAWH, and XOODEP.

41. XTOT Total Exemptions:

Number of exemptions..... 0-5

NOTE: XTOT is set to the sum of XFPT, XFST, XOCAH, XOCAWH, XOODEP and XOPAR.

42. XTOT8962 Number of Exemptions on Form 8962:

Number of exemptions..... 0-5

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS

The following explanations define data fields contained in the 2014 Public Use 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 "2014 Federal Tax Forms" section of this booklet for further information.

<u>Field Number</u>	<u>Definition</u>
P04470	TOTAL 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 she was eligible, this amount is shown in P04470; else the standard deduction for which 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 caps on 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 Form 1040, 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 0, 10, 15, 20, 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 rate schedule to impute a

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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 2014 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.
E07200	ELDERLY OR DISABLED CREDIT Elderly or disabled credit as reported on the 1040 line 54c as part of other credits.
P08000	OTHER TAX CREDITS (NOT INCLUDED IN THE OTHER CREDIT FIELDS) The sum of the amounts for Other Tax Credits on Form 1040 line 54 for which separate fields have not been listed.
E07150	TOTAL TAX CREDITS (SOI) Total credits from Form 1040 line 55 plus the portion of refundable credits used to offset tax before credits.
E06500	TOTAL INCOME TAX Income Tax After Credits (E08800) plus Form 4970 tax less the portion of refundable credits used to offset all other taxes (but never less than zero).
E08800	INCOME TAX AFTER CREDITS (SOI) Income Tax after Credits from Form 1040 line 56 minus the portion of refundable credits used to offset income tax before credits. For Form 1040EZ, which does not allow for any credits or any other taxes, this is the same as "Total Tax Liability."
E09700	RECAPTURE TAXES Amount shown in Form 1040 line 66 margin for Recapture of Investment Credits from Form 4255 and recapture of other credits.
E09800	SOCIAL SECURITY TAX ON TIP INCOME Amount shown in Form 1040 line 58 when Form 4137 box is checked.
E10300	TOTAL TAX LIABILITY (SOI) Total tax liability (Form 1040, line 63, Form 1040A, line 39, Form 1040-EZ, line 10) minus the portion of refundable credits used to offset income tax before

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credits minus the portion of refundable credits used to offset all other taxes (but never less than zero).

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). 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 the Making Work Pay Credit (prior year returns).

If Total Earned Income Credit (EIC) is greater than Income Tax Before Credits (reduced by the Making Work Pay 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 (E59680); 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 and all other taxes (margin entries on line 62).

E59720 - EARNED INCOME CREDIT, REFUNDABLE PORTION
EIC minus E59680 minus E59700 (see above for definitions and conditions).

E11561 NET PREMIUM TAX CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS

This amount is the lesser of: Total Net Premium Tax Credit or Income Tax Before Credits (E05800) minus Total Earned Income Credit and Making Work Pay Credit (prior year returns).

If Total Net Premium Tax Credit is greater than Income Tax Before Credits (reduced by the Earned Income Credit and Making Work Pay Credit), the following fields are computed:

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E11562 - NET PREMIUM TAX CREDIT USED TO OFFSET ALL OTHER TAXES

The lesser of:

1. Total Net Premium Tax Credit minus Net Premium Tax Credit used to offset Income Tax Before Credits (E11561); 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 and all other taxes (margin entries on line 62).

E11563 - NET PREMIUM TAX CREDIT, REFUNDABLE PORTION

Net Premium Tax Credit minus E11561 minus E11562 (see above for definitions and conditions).

E11601 TOTAL REFUNDABLE CREDITS USED TO OFFSET INCOME TAX BEFORE CREDITS

This amount is the summation of the amount of all refundable credits used to offset income tax before credits. The refundable credits applied, and the order, were Making Work Pay Credit (prior year), EIC (E59680), American Opportunity Credit, First Time Homebuyer Credit, Regulated Investment Company Credit, Adoption Credit, Prior Year Minimum Tax Credit, and Health Insurance Tax Credit.

If the total of all refundable credits is greater than Income Tax Before Credits, the following fields are computed:

E11602 - TOTAL REFUNDABLE CREDITS USED TO OFFSET ALL OTHER TAXES

The lesser of:

1. Total amount of refundable credits minus Total refundable credits used to offset income tax before credits (E11601); 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 and all other taxes (margin entries on line 62).

E11603 - TOTAL REFUNDABLE CREDITS, REFUNDABLE PARTS

Total amount of refundable credits minus E11601 minus E11602 (see above for definitions and conditions).

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E10605	TOTAL TAX PAYMENTS Total payments shown on the tax form, minus total refundable credits. This is limited to zero if there are refundable credits ⁴ .
E21040	ITEMIZED DEDUCTION LIMITATION The amount used to reduce deductible itemized deductions, as shown on line 9 of the Itemized Deductions Worksheet in the Form 1040 Schedule A Instructions for Tax Year 2014.
P22250	SHORT-TERM GAINS LESS LOSSES NET OF CARRYOVER All short-term capital gains less losses shown in column (h) of Schedule D except for the short-term capital loss carryover.
P23250	LONG-TERM GAINS LESS LOSSES NET OF CARRYOVER All long-term capital gains less losses shown in column (h) of Schedule D except for the long-term capital loss carryover
P25350	TOTAL RENTS AND ROYALTIES RECEIVED The sum of lines 23a through 23b on Schedule E
P25380	RENT/ROYALTY INTEREST EXPENSES The sum of lines 12 and 13 on Schedule E
P25700	RENT/ROYALTY NET INCOME OR LOSS The sum of income or loss from rental real estate or royalty properties as reported on line 21 on Schedule E.
E30400	NET EARNINGS FROM SELF-EMPLOYMENT INCOME SUBJECT TO SOCIAL SECURITY TAX, PRIMARY TAXPAYER The lesser of Schedule SE, Section B, Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the primary taxpayer's Schedule SE. For Section A of Schedule SE, this is line 4.
E30500	NET EARNINGS FROM SELF-EMPLOYMENT INCOME SUBJECT TO SOCIAL SECURITY TAX, SECONDARY TAXPAYER The lesser of Schedule SE, Section B, 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 Section A of Schedule SE, this is line 4.

⁴ Refundable credits include the Making Work Pay Credit (prior year), Earned Income Credit, Education Credit, First Time Homebuyers Credit, Additional Child Tax Credit, Net Premium Tax Credit and Prior Year Minimum Tax Credit.

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P60100	NET OPERATING LOSS TAX PREFERENCE PLUS OTHER ADJUSTMENTS Line 10 less line 11 plus line 27, Form 6251.
P61850	TOTAL ADJUSTMENTS & PREFERENCES EXCLUDING OTHER ADJUSTMENTS AND PREFERENCES Lines 2 through 26 excluding lines 10 and 11, Form 6251.
P65300	TOTAL CURRENT YEAR PASSIVE NET INCOME Line 1a plus 3a, Form 8582
P65400	TOTAL CURRENT YEAR PASSIVE NET LOSSES Sum of Lines 1b, 2c, and 3b, Form 8582
P27895	ACTUAL PRIOR-YEAR TAX Tentative current and Prior-Year Tax (S27860) less current year tax on Schedule J.
P87482	AMERICAN OPPORTUNITY QUALIFIED EXPENSES The total amount of qualified expenses reported on Part III line 27, Form 8863.
P86421	BOND PURCHASE AMOUNT The total of lines 4, 5a, and 6a on Form 8888.
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 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. Aggregated returns have a WSAMP set equal to 0.
TXRT	MARGINAL TAX RATE

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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)	10 percent marginal tax rate	10.0
(C)	15 percent marginal tax rate	15.0
(D)	20 percent marginal tax rate	20.0
(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
(I)	39.6 percent marginal tax rate	39.6

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TECHNICAL DESCRIPTION OF THE FILE

The Public Use file is available in CSV format. This comma separated file contains 178,135 records where the first record consists of only field names. Field names have been ordered first by code fields followed by amount fields in the same order as presented on pages 5 through 10.

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SAMPLE DESCRIPTION

This section describes the domain of the study, sample design and selection, data capture and cleaning, and the method of estimation.

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 2015.

All returns processed during 2015 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 or frivolous or fraudulent income information when recognized, were excluded in calculating estimates. This file excludes returns older than four years (Tax Year 2010 or less). 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 2014. While most returns processed during Calendar Year 2015 were for Tax Year 2014, some were returns for prior years. Returns for prior years were used in place of 2014 returns received and processed after December 31, 2015. 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 2015.

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. High combined business and farm total receipts of \$50,000,000 or more.
2. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).

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3. 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.
4. 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 0.07 percent to 10 percent⁵.

Tax data posting to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 2015 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 Submission Processing 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.

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.

⁵ See Bryant, Victoria, John Czajka, Goergia Ivsin, and Jim Nunns. "Design Changes to the SOI Public Use File (PUF)" Proceedings of the 107th Annual Conference on Taxation, 2014, National Tax Association for a more detailed description of the Public Use Tax File sample rates.

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In addition, all records in the Public Use Tax File are rebalanced to ensure accounting accuracy after disclosure avoidance procedures are applied.

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 2014, 0.02 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.

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Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2014

Description of the sample strata													Number of returns			
													Population counts [1]	Sample counts	Public-use sample counts [2]	
Grand total													149,647,908	343,748	178,130	
Form 1040 returns only with adjusted gros income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total													32,238	30,883	0	
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total													339	339	26	
Other Returns, total													149,615,331	312,526	178,104	
Description of the sample strata	Degree of interest [3]	Number of Returns by type of form attached														
		Form 1040, with Form 1116 or Form 2555			Form 1040, with Schedule C but without Form 1116 or Form 2555			Form 1040, with Schedule F but without Scheudle C, Form 1116 or Form 2555			All other forms					
		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.....		6,675,654	82,968	38,294	23,755,976	57,776	32,974	1,278,356	7,106	4,158	117,905,345	164,676	102,678	149,615,331	312,526	178,104
Indexed Negative Income [4]																
\$10,000,000 or more.....	All	388	388	35	1,228	1,228	125	164	164	14	1,324	1,324	128	3,104	3,104	302
\$5,000,000 under \$10,000,000....	All	692	692	67	1,833	1,833	192	256	256	22	2,304	2,304	225	5,085	5,085	506
\$2,000,000 under \$5,000,000.....	All	2,934	960	306	7,004	2,347	669	1,022	344	105	8,794	3,007	866	19,754	6,658	1,946
\$1,000,000 under \$2,000,000.....	All	6,282	963	641	13,953	2,181	1,293	2,433	382	242	17,788	2,814	1,759	40,456	6,340	3,935
\$500,000 under \$1,000,000.....	All	14,213	496	505	32,011	1,067	1,051	6,150	205	202	40,699	1,330	1,312	93,073	3,098	3,070
\$250,000 under \$500,000.....	All	28,458	313	308	67,440	661	643	11,440	131	131	88,680	827	801	196,018	1,932	1,883
\$120,000 under \$250,000.....	All	48,914	251	30	129,050	685	89	17,434	97	17	183,375	922	124	378,773	1,955	260
\$60,000 under \$120,000.....	All	51,990	154	37	156,314	478	99	18,030	62	20	249,903	761	172	476,237	1,455	328
Under \$60,000.....	All	37,787	76	29	372,050	695	269	23,184	45	14	532,327	993	373	965,348	1,809	685
Indexed Positive Income [3]																
Under \$30,000.....	1										34,735,335	34,935	24,211	34,735,335	34,935	24,211
Under \$30,000.....	2	241,228	254	178	3,937,688	3,889	2,678	67,548	71	48	26,540,550	26,290	18,038	30,787,014	30,504	20,942
Under \$30,000.....	3-4	320,547	283	193	5,843,729	5,730	4,005	87,668	93	71	6,861,944	6,865	4,714	13,113,888	12,971	8,983
\$30,000 under \$60,000.....	1-2	591,816	601	434	1,923,476	1,954	1,351	131,086	132	100	21,907,794	21,695	14,994	24,554,172	24,382	16,879
\$30,000 under \$60,000.....	3-4	727,455	757	509	3,819,709	3,737	2,606	222,424	232	170	6,831,751	6,853	4,743	11,601,339	11,579	8,028
\$60,000 under \$120,000.....	1-3	1,120,119	1,162	817	2,252,997	2,250	1,550	190,979	209	140	11,707,711	11,753	8,124	15,271,806	15,374	10,631
\$60,000 under \$120,000.....	4	843,053	852	595	2,545,632	2,536	1,781	187,955	179	119	3,342,170	3,441	2,364	6,918,810	7,008	4,859
\$120,000 under \$250,000.....	1-3	373,526	1,273	256	422,614	1,413	287	76,717	263	59	1,463,871	5,010	1,023	2,336,728	7,959	1,625
\$120,000 under \$250,000.....	4	1,063,822	3,513	746	1,477,658	4,902	1,029	105,563	337	79	2,321,654	7,660	1,575	4,968,697	16,412	3,429
\$250,000 under \$500,000.....	All	687,466	5,003	4,808	537,521	3,942	3,750	82,197	597	578	797,498	5,674	5,385	2,104,682	15,216	14,521
\$500,000 under \$1,000,000.....	All	311,080	7,695	7,612	156,059	3,858	3,796	33,616	813	808	199,860	4,933	4,834	700,615	17,299	17,050
\$1,000,000 under \$2,000,000.....	All	123,041	14,936	12,279	41,912	5,129	4,168	9,424	1,134	932	50,302	6,118	4,976	224,679	27,317	22,355
\$2,000,000 under \$5,000,000.....	All	56,991	18,494	5,611	13,008	4,171	1,226	2,478	772	235	15,619	5,075	1,541	88,096	28,512	8,613
\$5,000,000 under \$10,000,000.....	All	14,379	14,379	1,391	2,196	2,196	216	408	408	37	2,786	2,786	267	19,769	19,769	1,911
\$10,000,000 or more.....	All	9,473	9,473	907	894	894	101	180	180	15	1,306	1,306	129	11,853	11,853	1,152

[1] This population includes an estimated 951,330 returns that contained no income information or frivolous or fraudulent income information when recognized or represented amended or tentative returns identified after sampling.

[2] This sample count excludes the 4 aggregated records capturing extremely high/low income returns.

[3] 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.

[4] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.5403 to represent a base year of 1991.

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Table B - Sample Codes

					Sample Code
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 1116 or 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	
	(2)	(3)	(4)	(5)	
Indexed Negative Income [1]					
\$10,000,000 or more.....	401	601	801	1	
\$5,000,000 under \$10,000,000.....	402	602	802	2	
\$2,000,000 under \$5,000,000.....	403	603	803	3	
\$1,000,000 under \$2,000,000.....	404	604	804	4	
\$500,000 under \$1,000,000.....	405	605	805	5	
\$250,000 under \$500,000.....	406	606	806	6	
\$120,000 under \$250,000.....	407	607	807	7	
\$60,000 under \$120,000.....	408	608	808	8	
Under \$60,000.....	409	609	809	9	
Indexed Positive Income [1]					
Under \$30,000.....	410	610	810	10	
Under \$30,000.....	411	611	811	11	
Under \$30,000.....	412	612	812	12	
\$30,000 under \$60,000.....	413	613	813	13	
\$30,000 under \$60,000.....	414	614	814	14	
\$60,000 under \$120,000.....	415	615	815	15	
\$60,000 under \$120,000.....	416	616	816	16	
\$120,000 under \$250,000.....	417	617	817	17	
\$120,000 under \$250,000.....	418	618	818	18	
\$250,000 under \$500,000.....	419	619	819	19	
\$500,000 under \$1,000,000.....	420	620	820	20	
\$1,000,000 under \$2,000,000.....	421	621	821	21	
\$2,000,000 under \$5,000,000.....	422	622	822	22	
\$5,000,000 under \$10,000,000.....	423	623	823	23	
\$10,000,000 or more.....	424	624	824	24	

[1] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.5403 to represent a base year of 1991.

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Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records

(Amounts in Thousands)

Codes and Values	Total		All Positive Values		All Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E00100	1,214	136,081,136	1,087	150,224,132	127	-14,142,996
E00200	839	8,226,499	839	8,226,499	0	0
E00300	1,191	7,874,477	1,191	7,874,477	0	0
E00400	900	1,275,416	900	1,275,416	0	0
E00600	1,124	16,866,568	1,124	16,866,568	0	0
E00650	1,097	14,147,176	1,097	14,147,176	0	0
E00700	589	779,614	589	779,614	0	0
E00900	447	-825,703	252	1,342,382	195	-2,168,085
E01000	1,155	87,227,990	914	87,228,660	241	-670
E01100	0	0	0	0	0	0
E01200	754	7,608,627	452	8,910,007	302	-1,301,380
E01400	193	339,693	193	339,693	0	0
E01500	325	527,977	325	527,977	0	0
E01700	280	346,116	280	346,116	0	0
E02000	1,116	17,450,679	639	31,608,613	477	-14,157,934
E02100	100	-120,460	28	125,123	72	-245,583
E02300	5	32	5	32	0	0
E02400	363	13,055	363	13,055	0	0
E02500	318	9,610	318	9,610	0	0
E03150	30	361	30	361	0	0
E03210	0	0	0	0	0	0
E03220	0	0	0	0	0	0
E03230	0	0	0	0	0	0
E03240	388	667,915	388	667,915	0	0
E03260	580	78,290	580	78,290	0	0
E03270	326	8,461	326	8,461	0	0
E03290	21	84	21	84	0	0
E03300	135	29,152	135	29,152	0	0
E03400	13	83	13	83	0	0
E04600	166	1,469	166	1,469	0	0
E04800	1,037	123,353,403	1,037	123,353,403	0	0
E05100	1,024	33,206,281	1,024	33,206,281	0	0
E05200	1,037	48,711,337	1,037	48,711,337	0	0
E05800	1,084	34,377,423	1,084	34,377,423	0	0

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E06000	780	44,523,609	780	44,523,609	0	0
E06200	780	44,206,223	780	44,206,223	0	0
E06300	780	17,594,324	780	17,594,324	0	0
E06500	1,097	35,407,918	1,097	35,407,918	0	0
E07150	934	2,032,915	934	2,032,915	0	0
E07180	0	0	0	0	0	0
E07200	0	0	0	0	0	0
E07220	8	12	8	12	0	0
E07230	0	0	0	0	0	0
E07240	8	16	8	16	0	0
E07260	16	816	16	816	0	0
E07300	826	1,681,184	826	1,681,184	0	0
E07400	429	251,978	429	251,978	0	0
E07600	60	48,495	60	48,495	0	0
E08800	1,069	32,344,508	1,069	32,344,508	0	0
E09400	580	156,580	580	156,580	0	0
E09600	402	941,689	402	941,689	0	0
E09700	6	8	6	8	0	0
E09730	733	112,394	733	112,394	0	0
E09740	981	3,063,410	981	3,063,410	0	0
E09750	14	70	14	70	0	0
E09800	0	0	0	0	0	0
E09900	16	51	16	51	0	0
E10300	1,154	35,723,991	1,154	35,723,991	0	0
E10605	1,180	41,509,311	1,180	41,509,311	0	0
E10700	887	3,526,990	887	3,526,990	0	0
E10900	998	21,043,792	998	21,043,792	0	0
E10950	0	0	0	0	0	0
E10960	0	0	0	0	0	0
E11070	6	12	6	12	0	0
E11100	768	16,936,078	768	16,936,078	0	0
E11200	129	1,117	129	1,117	0	0
E11300	52	255	52	255	0	0
E11400	18	8,413	18	8,413	0	0

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E11550	0	0	0	0	0	0
E11560	0	0	0	0	0	0
E11561	0	0	0	0	0	0
E11562	0	0	0	0	0	0
E11563	0	0	0	0	0	0
E11601	16	6,699	16	6,699	0	0
E11602	11	15	11	15	0	0
E11603	6	1,718	6	1,718	0	0
E11900	1,193	-5,753,368	217	1,775,144	976	-7,528,512
E12000	837	6,359,607	837	6,359,607	0	0
E12200	234	33,670	234	33,670	0	0
E17500	10	14,984	10	14,984	0	0
E18400	1,041	10,173,940	1,041	10,173,940	0	0
E18500	986	203,089	986	203,089	0	0
E19200	890	2,648,108	890	2,648,108	0	0
E19550	0	0	0	0	0	0
E19700	1,016	16,541,696	1,016	16,541,696	0	0
E19800	1,007	8,983,207	1,007	8,983,207	0	0
E20100	489	15,138,300	489	15,138,300	0	0
E20400	930	2,493,344	930	2,493,344	0	0
E20500	38	52,232	38	52,232	0	0
E20550	60	74,712	60	74,712	0	0
E20600	436	44,935	436	44,935	0	0
E20800	299	1,303,260	299	1,303,260	0	0
E21040	1,021	3,799,451	1,021	3,799,451	0	0
E22320	789	18,800,612	649	19,652,002	140	-851,390
E22370	766	556,062	766	556,062	0	0
E24515	341	1,240,924	341	1,240,924	0	0
E24516	978	91,587,920	978	91,587,920	0	0
E24518	146	451,906	146	451,906	0	0
E24560	721	16,593,353	721	16,593,353	0	0
E24570	84	89,971	84	89,971	0	0
E24598	287	264,161	287	264,161	0	0
E24615	188	158,035	188	158,035	0	0

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Returns	Amount	Returns	Amount	Returns	Amount
E25550	491	578,266	491	578,266	0	0
E25820	313	407,108	313	407,108	0	0
E25850	836	1,662,147	836	1,662,147	0	0
E25860	461	441,102	461	441,102	0	0
E25920	787	2,389,733	787	2,389,733	0	0
E25940	791	2,345,268	791	2,345,268	0	0
E25960	800	12,413,260	800	12,413,260	0	0
E25980	785	13,103,348	785	13,103,348	0	0
E26100	78	9,626	78	9,626	0	0
E26110	153	11,630	153	11,630	0	0
E26160	294	519,625	294	519,625	0	0
E26170	285	2,740,393	285	2,740,393	0	0
E26180	370	5,513,381	370	5,513,381	0	0
E26190	428	16,538,451	428	16,538,451	0	0
E26270	1,089	13,870,205	604	27,560,728	485	-13,690,523
E26390	250	3,254,052	250	3,254,052	0	0
E26400	191	936,197	191	936,197	0	0
E27200	21	41,874	21	41,874	0	0
E30400	353	30,453	353	30,453	0	0
E30500	90	5,668	90	5,668	0	0
E32800	0	0	0	0	0	0
E33000	0	0	0	0	0	0
E53240	300	157,658	300	157,658	0	0
E53280	349	295,635	349	295,635	0	0
E53300	42	52,011	42	52,011	0	0
E53317	268	50,203	268	50,203	0	0
E58950	894	7,461,133	894	7,461,133	0	0
E58990	62	560,717	62	560,717	0	0
E59560	0	0	0	0	0	0
E59680	0	0	0	0	0	0
E59700	0	0	0	0	0	0
E59720	0	0	0	0	0	0
E60000	1,029	103,360,738	887	114,091,618	142	-10,730,880
E62100	1,026	119,830,873	947	121,317,994	79	-1,487,121
E62720	930	88,773,732	930	88,773,732	0	0

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E62730	315	1,148,291	315	1,148,291	0	0
E62740	931	89,927,189	931	89,927,189	0	0
E62900	786	1,524,325	786	1,524,325	0	0
E68000	871	4,097,071	871	4,097,071	0	0
E82200	208	229,883	208	229,883	0	0
E85050	851	303,077	447	7,627,745	404	-7,324,668
E85090	949	66,464,882	778	66,996,729	171	-531,847
E85120	993	91,922,919	988	91,974,034	5	-51,115
E85180	941	9,614,488	941	9,614,488	0	0
E85570	0	0	0	0	0	0
E85595	0	0	0	0	0	0
E85600	0	0	0	0	0	0
E85770	0	0	0	0	0	0
E85775	0	0	0	0	0	0
E85785	0	0	0	0	0	0
E85790	0	0	0	0	0	0
E87521	0	0	0	0	0	0
E87530	0	0	0	0	0	0
E87550	0	0	0	0	0	0
P04470	1,214	27,606,027	1,214	27,606,027	0	0
P08000	26	43,687	26	43,687	0	0
P22250	1,037	-4,441,186	594	6,598,515	443	-11,039,701
P23250	1,118	82,241,849	1,029	84,245,503	89	-2,003,654
P25350	887	3,513,877	887	3,513,877	0	0
P25380	780	2,311,505	780	2,311,505	0	0
P25700	899	1202371	679	1525110	220	-322739
P27895	19	220274	19	220274	0	0
P60100	312	9208241	257	9308226	55	-99985
P61850	1023	10833051	954	11145111	69	-312060
P65300	915	10258334	915	10258334	0	0
P65400	936	4715086	936	4715086	0	0
P86421	0	0	0	0	0	0
P87482	0	0	0	0	0	0
S27860	19	396382	19	396382	0	0
T27800	24	429414	24	429414	0	0

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
AGIR1				
0	2,034,138	2,030,341	3,797	0.19%
1	1,834,463	1,852,298	-17,835	-0.97%
2	1,970,641	2,017,141	-46,500	-2.36%
3	2,155,135	2,185,624	-30,489	-1.41%
4	2,182,731	2,130,675	52,056	2.38%
5	2,119,540	2,120,505	-965	-0.05%
6	2,207,109	2,170,978	36,131	1.64%
7	2,255,877	2,204,845	51,032	2.26%
8	2,186,470	2,245,983	-59,513	-2.72%
9	2,363,171	2,332,856	30,315	1.28%
10	2,777,563	2,773,029	4,534	0.16%
11	2,476,068	2,376,786	99,282	4.01%
12	2,361,435	2,366,070	-4,635	-0.20%
13	2,351,758	2,366,269	-14,511	-0.62%
14	2,657,491	2,673,923	-16,432	-0.62%
15	2,443,042	2,473,809	-30,767	-1.26%
16	2,285,875	2,281,054	4,821	0.21%
17	2,364,851	2,418,033	-53,182	-2.25%
18	2,333,699	2,306,608	27,091	1.16%
19	2,223,399	2,191,619	31,780	1.43%
20	2,123,626	2,055,045	68,581	3.23%
21	10,061,750	9,916,752	144,998	1.44%
22	8,818,876	9,048,757	-229,881	-2.61%
23	14,599,675	14,328,124	271,551	1.86%
24	11,472,714	11,405,189	67,525	0.59%
25	19,394,648	19,381,241	13,407	0.07%
26	12,825,769	12,689,940	135,829	1.06%
27	17,501,251	17,551,202	-49,951	-0.29%
28	4,978,534	4,978,751	-217	0.00%
29	834,981	839,546	-4,565	-0.55%
30	180,446	183,082	-2,636	-1.46%
31	77,065	77,096	-31	-0.04%
32	109,475	110,654	-1,179	-1.08%
33	26,579	26,918	-339	-1.28%
34	16,733	15,909	824	4.92%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
96		127		
97		255		
98		379		
99		453		
CLAIM8965				
0	139,680,452	139,288,286	392,166	0.28%
1	5,417,136	5,380,449	36,687	0.68%
2	1,679,442	1,680,662	-1,220	-0.07%
3	823,400	888,195	-64,795	-7.87%
4	575,161	598,167	-23,006	-4.00%
5	274,757	292,106	-17,349	-6.31%
6	106,751	0	106,751	100.00%
7	36,356	0	36,356	100.00%
8	6,024	0	6,024	100.00%
9	4,166	0	4,166	100.00%
10 or more	2,934	0	2,934	100.00%
DSI				
0	139,562,034	139,114,658	447,376	0.32%
1	9,044,544	9,013,207	31,337	0.35%
EFI				
0	20,487,675	20,009,548	478,127	2.33%
2	128,118,903	128,118,317	586	0.00%
EIC				
0	127,452,954	127,026,091	426,863	0.33%
1	10,491,013	10,549,033	-58,020	-0.55%
2	7,213,246	7,178,471	34,775	0.48%
3	3,449,364	3,374,271	75,093	2.18%
ELECT				
0	139,933,708	139,452,639	481,069	0.34%
1	5,148,344	5,126,973	21,371	0.42%
2	3,524,526	3,548,253	-23,727	-0.67%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
FDED				
0		1,214		
1	43,965,083	44,011,232	-46,149	-0.10%
2	102,594,719	102,064,552	530,167	0.52%
3	2,046,775	2,050,868	-4,093	-0.20%
FLPDYR				
2001 or earlier	4,311	0	4,311	100.00%
2002	2,150	0	2,150	100.00%
2003	3,150	0	3,150	100.00%
2004	3,068	0	3,068	100.00%
2005	7,212	0	7,212	100.00%
2006	9,044	0	9,044	100.00%
2007	14,475	0	14,475	100.00%
2008	59,170	0	59,170	100.00%
2009	126,261	0	126,261	100.00%
2010	214,137	465,451	-251,314	-117.36%
2011	433,830	449,596	-15,766	-3.63%
2012	954,616	945,020	9,596	1.01%
2013	2,607,135	2,528,406	78,729	3.02%
2014	144,166,808	144,204,843	-38,035	-0.03%
2015	1,211	0	1,211	100.00%
FLPDMO				
1	17	0	17	100.00%
2	159	0	159	100.00%
3	33	0	33	100.00%
4	24	0	24	100.00%
5	3	0	3	100.00%
6	1,138	0	1,138	100.00%
7	32	0	32	100.00%
9	9	0	9	100.00%
10	43	0	43	100.00%
11	113	0	113	0.00%
12	147,347,264	148,127,865	-780,601	-0.53%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values		2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
F2441					
	0	141,488,651	140,995,507	493,144	0.35%
	1	4,633,194	4,640,484	-7,290	-0.16%
	2	2,473,003	2,480,740	-7,737	-0.31%
	3	8,824	11,134	-2,310	-26.18%
	4	2,905	0	2,905	100.00%
F3800					
	0	148,020,739	147,548,016	472,723	0.32%
	1	585,839	579,849	5,990	1.02%
F6251					
	0	138,587,356	138,028,378	558,978	0.40%
	1	10,019,222	10,099,487	-80,265	-0.80%
F8582					
	0	141,208,353	140,677,277	531,076	0.38%
	1	7,398,225	7,450,589	-52,364	-0.71%
F8606					
	0	146,755,420	146,299,794	455,626	0.31%
	1	1,392,615	1,394,262	-1,647	-0.12%
	2	458,543	433,809	24,734	5.39%
F8829					
	0	145,558,163	145,114,122	444,041	0.31%
	1	2,917,454	2,891,255	26,199	0.90%
	2	126,107	114,815	11,292	8.95%
	3	4,855	7,673	-2,818	-58.04%
F8867					
	0	132,960,594	132,524,352	436,242	0.33%
	1	15,645,984	15,603,513	42,471	0.27%
F8949					
	0	133,791,816	133,227,363	564,453	0.42%
	1	14,814,762	14,900,502	-85,740	-0.58%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
F8959				
0	144,772,088	144,255,246	516,842	0.36%
1	3,834,490	3,872,620	-38,130	-0.99%
F8960				
0	144,963,602	144,510,072	453,530	0.31%
1	3,642,976	3,617,793	25,183	0.69%
F8962				
0	144,986,536	144,571,182	415,354	0.29%
1	3,620,042	3,556,683	63,359	1.75%
F8965				
0	135,258,207	134,886,400	371,807	0.27%
1	13,348,371	13,241,465	106,906	0.80%
IE				
0	148,465,105	147,984,552	480,553	0.32%
1	141,473	143,314	-1,841	-1.30%
MARS				
0		1,214		
1	69,579,590	69,397,100	182,490	0.26%
2	53,924,864	53,972,734	-47,870	-0.09%
3	2,915,087	2,865,633	49,454	1.70%
4	22,077,498	21,891,184	186,314	0.84%
5	75,256	0	75,256	100.00%
6	34,284	0	34,284	100.00%
MIDR				
0	147,725,745	147,270,113	455,632	0.31%
1	880,833	857,752	23,081	2.62%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
N24				
0	107,939,284	107,560,213	379,071	0.35%
1	20,155,361	20,235,125	-79,764	-0.40%
2	13,962,836	14,179,891	-217,055	-1.55%
3	4,891,945	6,152,636	-1,260,691	-25.77%
4	1,246,442	0	1,246,442	100.00%
5	294,344	0	294,344	100.00%
6	71,603	0	71,603	100.00%
7	29,073	0	29,073	100.00%
8 or more	15,690	0	15,690	100.00%
N25				
0	146,035,128	145,518,400	516,728	0.35%
1	2,526,011	2,569,156	-43,145	-1.71%
2	45,440	40,310	5,130	11.29%
N30				
0	138,352,048	137,816,905	535,143	0.39%
1	9,438,284	9,482,052	-43,768	-0.46%
2	762,169	770,872	-8,703	-1.14%
3	51,718	55,115	-3,397	-6.57%
4	2,359	2,923	-564	-23.91%
PREP				
0	63,503,712	63,262,580	241,132	0.38%
1	81,779,257	81,483,138	296,119	0.36%
2	5,472	3,075	2,397	43.80%
3	0	0	0	
4	1,638,832	1,683,982	-45,150	-2.76%
6	1,679,306	1,695,091	-15,785	-0.94%
PREMNTHS				
0	145,235,965	144,834,517	401,448	0.28%
1	72,725	55,339	17,386	23.91%
2	92,016	86,760	5,256	5.71%
3	105,145	116,887	-11,742	-11.17%
4	120,713	121,720	-1,007	-0.83%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
5	123,572	108,923	14,649	11.85%
6	131,911	121,299	10,612	8.04%
7	119,501	121,659	-2,158	-1.81%
8	735,272	716,589	18,683	2.54%
9	493,133	477,647	15,486	3.14%
10	305,326	295,376	9,950	3.26%
11	254,959	268,231	-13,272	-5.21%
12	816,340	802,919	13,421	1.64%
SCHB				
0	127,656,551	127,223,514	433,037	0.34%
1	20,950,027	20,904,352	45,675	0.22%
SCHCF				
0	122,578,383	122,228,700	349,683	0.29%
1	24,205,058	24,067,962	137,096	0.57%
2	1,394,001	1,413,963	-19,962	-1.43%
3	274,605	269,063	5,542	2.02%
4	154,530	148,177	6,353	4.11%
SCHE				
0	128,903,245	128,464,754	438,491	0.34%
1	19,703,333	19,663,112	40,221	0.20%
TFORM				
0	84,921,477	84,532,702	388,775	0.46%
1	40,466,308	40,389,679	76,629	0.19%
2	23,218,794	23,205,484	13,310	0.06%
TXST				
0	36,918,245	36,804,257	113,988	0.31%
1	89,104,018	88,709,194	394,824	0.44%
2	5,998	5,707	291	4.85%
3	35,094	36,006	-912	-2.60%
4	203,719	189,898	13,821	6.78%
5	40,872	47,552	-6,680	-16.34%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
6	54,436	46,843	7,593	13.95%
7	21,810,383	21,841,382	-30,999	-0.14%
8	161,076	174,725	-13,649	-8.47%
9	96,012	95,038	974	1.01%
10	173,950	174,449	-499	-0.29%
11	2,776	1,601	1,175	42.33%
99		1,214		
XFPT				
0	9,046,856	9,015,547	31,309	0.35%
1	139,559,722	139,112,319	447,403	0.32%
XFST				
0	94,670,983	94,252,121	418,862	0.44%
1	53,935,595	53,875,744	59,851	0.11%
XOCAH				
0	101,368,853	101,133,904	234,949	0.23%
1	22,245,209	22,286,857	-41,648	-0.19%
2	16,777,272	16,811,591	-34,319	-0.20%
3	6,153,570	7,895,513	-1,741,943	-28.31%
4	1,538,156	0	1,538,156	100.00%
5	377,967	0	377,967	100.00%
6	91,770	0	91,770	100.00%
7	28,361	0	28,361	100.00%
8	11,733	0	11,733	100.00%
9 or more	13,687	0	13,687	100.00%
XOCAWH				
0	148,222,769	147,743,968	478,801	0.32%
1	317,918	319,734	-1,816	-0.57%
2	57,981	61,129	-3,148	-5.43%
3	7,900	3,034	4,866	61.59%
4 or more	10	0	10	100.00%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
XOODEP				
0	141,772,535	141,603,199	169,336	0.12%
1	4,858,481	4,797,232	61,249	1.26%
2	1,282,479	1,333,262	-50,783	-3.96%
3	484,136	394,173	89,963	18.58%
4	137,148	0	137,148	100.00%
5	57,092	0	57,092	100.00%
6	11,691	0	11,691	100.00%
7 or more	3,016	0	3,016	100.00%
XOPAR				
0	145,786,631	145,687,256	99,375	0.07%
1	2,285,409	2,124,484	160,925	7.04%
2	516,631	313,165	203,466	39.38%
3	15,732	2,960	12,772	81.18%
4	2,174	0	2,174	100.00%
XTOT				
0	9,044,132	9,011,351	32,781	0.36%
1	59,920,239	59,697,436	222,803	0.37%
2	40,847,940	40,928,656	-80,716	-0.20%
3	17,510,308	17,739,898	-229,590	-1.31%
4	13,672,387	14,085,358	-412,971	-3.02%
5	5,189,305	6,665,166	-1,475,861	-28.44%
6	1,707,391	0	1,707,391	100.00%
7	484,146	0	484,146	100.00%
8	146,677	0	146,677	100.00%
9	49,663	0	49,663	100.00%
10	16,368	0	16,368	100.00%
11	11,400	0	11,400	100.00%
12 or more	6,622	0	6,622	100.00%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
XTOT8962				
0	144,986,536	144,571,182	415,354	0.29%
1	1,517,982	1,491,703	26,279	1.73%
2	1,123,578	1,078,370	45,208	4.02%
3	454,169	450,820	3,349	0.74%
4	331,048	330,048	1,000	0.30%
5	125,820	205,742	-79,922	-63.52%
6	52,511	0	52,511	100.00%
7 or more	14,935	0	14,935	100.00%
XTOT8965				
0	147,986,028	147,511,447	474,581	0.32%
1	389,533	394,539	-5,006	-1.29%
2	121,077	115,283	5,794	4.79%
3	43,986	44,437	-451	-1.03%
4	35,256	28,072	7,184	20.38%
5	15,511	34,088	-18,577	-119.77%
6	4,735	0	4,735	100.00%
7 or more	10,452	0	10,452	100.00%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E00100	9,771,035,412	9,770,794,219	241,193	0.00%
E00200	6,784,947,852	6,771,680,428	13,267,424	0.20%
E00300	93,894,280	94,011,467	(117,187)	-0.12%
E00400	62,473,659	60,992,876	1,480,783	2.37%
E00600	254,702,232	257,813,772	(3,111,540)	-1.22%
E00650	192,447,711	195,303,148	(2,855,437)	-1.48%
E00700	30,088,465	30,366,636	(278,171)	-0.92%
E00800	10,052,345	8,742,098	1,310,247	13.03%
E00900	317,258,762	316,736,754	522,008	0.16%
E01000	687,387,778	685,486,333	1,901,445	0.28%
E01100	11,260,842	11,017,516	243,326	2.16%
E01200	8,972,556	8,879,570	92,986	1.04%
E01400	235,005,032	235,063,490	(58,458)	-0.02%
E01500	1,110,596,904	1,112,325,362	(1,728,458)	-0.16%
E01700	663,223,262	662,303,124	920,138	0.14%
E02000	679,383,869	684,804,765	(5,420,896)	-0.80%
E02100	-8,276,215	-7,416,705	(859,510)	10.39%
E02300	33,288,898	31,924,519	1,364,379	4.10%
E02400	575,126,918	577,078,113	(1,951,195)	-0.34%
E02500	261,155,939	261,669,506	(513,567)	-0.20%
E03150	13,229,272	12,962,807	266,465	2.01%
E03210	12,812,975	12,755,522	57,453	0.45%
E03220	959,210	984,263	(25,053)	-2.61%
E03230	3,871,885	3,857,070	14,815	0.38%
E03240	11,975,861	12,198,081	(222,220)	-1.86%
E03260	29,287,458	29,250,107	37,351	0.13%
E03270	28,112,970	27,398,015	714,955	2.54%
E03290	4,105,729	4,101,567	4,162	0.10%
E03300	23,214,590	22,983,187	231,403	1.00%
E03400	140,135	150,050	(9,915)	-7.08%
E03500	11,808,353	7,125,136	4,683,217	39.66%
E04600	1,121,602,989	1,099,637,194	21,965,795	1.96%
E04800	6,997,855,643	7,026,041,727	(28,186,084)	-0.40%
E05100	1,402,408,892	1,408,583,075	(6,174,183)	-0.44%
E05200	1,530,154,570	1,538,351,047	(8,196,477)	-0.54%
E05800	1,432,797,923	1,438,098,404	(5,300,481)	-0.37%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E06000	6,238,362,865	6,270,765,243	(32,402,378)	-0.52%
E06200	2,644,263,649	2,660,170,010	(15,906,361)	-0.60%
E06300	1,276,367,137	1,285,514,198	(9,147,061)	-0.72%
E06500	1,377,797,136	1,387,461,054	(9,663,918)	-0.70%
E07150	76,242,715	74,038,108	2,204,607	2.89%
E07180	3,504,960	3,544,217	(39,257)	-1.12%
E07200	7,704	8,531	(827)	-10.73%
E07220	27,201,568	26,954,565	247,003	0.91%
E07230	10,445,440	10,346,383	99,057	0.95%
E07240	1,380,719	1,337,149	43,570	3.16%
E07260	1,638,353	1,613,406	24,947	1.52%
E07300	21,648,047	20,656,438	991,609	4.58%
E07400	3,137,282	3,045,189	92,093	2.94%
E07600	963,909	949,916	13,993	1.45%
E08800	1,355,304,645	1,364,059,206	(8,754,561)	-0.65%
E09400	58,467,503	58,405,680	61,823	0.11%
E09600	28,645,905	28,609,480	36,425	0.13%
E09700	737	749	(12)	-1.63%
E09730	7,260,966	7,314,669	(53,703)	-0.74%
E09740	22,480,136	22,552,984	(72,848)	-0.32%
E09750	1,694,088	1,719,139	(25,051)	-1.48%
E09800	20,816	16,188	4,628	22.23%
E09900	5,840,378	6,083,343	(242,965)	-4.16%
E10300	1,444,390,211	1,445,830,805	(1,440,594)	-0.10%
E10605	1,589,290,274	1,591,593,732	(2,303,458)	-0.14%
E10700	1,126,411,434	1,126,281,015	130,419	0.01%
E10900	334,458,863	336,516,436	(2,057,573)	-0.62%
E10950	30,354	0	30,354	100.00%
E10960	9,111,582	9,109,521	2,061	0.02%
E11070	27,062,605	25,066,434	1,996,171	7.38%
E11100	125,325,287	125,724,124	(398,837)	-0.32%
E11200	2,890,863	2,885,289	5,574	0.19%
E11300	148,234	164,593	(16,359)	-11.04%
E11400	44,117	47,705	(3,588)	-8.13%
E11550	426	114	312	73.24%
E11560	1,010,733	996,331	14,402	1.42%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E11561	194,651	200,093	(5,442)	-2.80%
E11562	177,118	173,774	3,344	1.89%
E11563	638,964	622,494	16,470	2.58%
E11601	5,537,624	5,186,744	350,880	6.34%
E11602	9,754,986	9,116,234	638,752	6.55%
E11603	90,276,034	86,564,303	3,711,731	4.11%
E11900	-233,682,003	-232,102,739	(1,579,264)	0.68%
E12000	70,216,740	70,627,048	(410,308)	-0.58%
E12200	1,176,691	1,178,448	(1,757)	-0.15%
E17500	128,952,980	126,854,461	2,098,519	1.63%
E18400	328,303,527	335,000,925	(6,697,398)	-2.04%
E18500	181,035,692	181,892,733	(857,041)	-0.47%
E19200	307,962,385	307,928,477	33,908	0.01%
E19550	5,951,842	5,962,526	(10,684)	-0.18%
E19700	210,598,779	213,984,308	(3,385,529)	-1.61%
E19800	155,455,053	158,332,757	(2,877,704)	-1.85%
E20100	65,330,485	66,301,832	(971,347)	-1.49%
E20400	147,809,864	147,882,810	(72,946)	-0.05%
E20500	2,204,349	1,713,573	490,776	22.26%
E20550	90,653,325	90,453,359	199,966	0.22%
E20600	7,580,415	7,566,883	13,532	0.18%
E20800	104,902,010	104,959,421	(57,411)	-0.05%
E21040	44,699,003	44,811,930	(112,927)	-0.25%
E22320	185,667,658	181,945,206	3,722,452	2.00%
E22370	67,798,357	67,946,698	(148,341)	-0.22%
E24515	22,677,825	22,420,752	257,073	1.13%
E24516	828,634,364	857,591,375	(28,957,011)	-3.49%
E24518	4,980,299	4,654,562	325,737	6.54%
E24560	699,928,922	699,743,781	185,141	0.03%
E24570	1,015,992	888,045	127,947	12.59%
E24598	34,614,836	34,567,744	47,092	0.14%
E24615	3,260,811	3,162,733	98,078	3.01%
E25550	81,094,429	80,336,306	758,123	0.93%
E25820	48,866,235	48,203,315	662,920	1.36%
E25850	121,134,002	121,219,324	(85,322)	-0.07%
E25860	60,363,664	60,486,201	(122,537)	-0.20%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E25920	27,258,724	26,639,988	618,736	2.27%
E25940	67,018,292	67,682,502	(664,210)	-0.99%
E25960	92,375,613	91,754,694	620,919	0.67%
E25980	290,332,062	294,437,470	(4,105,408)	-1.41%
E26100	34,839,347	34,975,695	(136,348)	-0.39%
E26110	8,538,497	8,493,478	45,019	0.53%
E26160	4,674,260	4,585,042	89,218	1.91%
E26170	38,233,198	35,507,240	2,725,958	7.13%
E26180	62,861,575	61,578,066	1,283,509	2.04%
E26190	418,755,959	420,059,241	(1,303,282)	-0.31%
E26270	583,791,496	589,658,207	(5,866,711)	-1.00%
E26390	34,108,794	33,661,188	447,606	1.31%
E26400	4,316,612	4,314,900	1,712	0.04%
E27200	5,018,457	5,052,371	(33,914)	-0.68%
E30400	288,153,013	342,377,248	(54,224,235)	-18.82%
E30500	55,172,334	58,612,339	(3,440,005)	-6.24%
E32800	17,997,402	18,330,382	(332,980)	-1.85%
E33000	17,752,945	17,555,432	197,513	1.11%
E53240	642,248	608,371	33,877	5.27%
E53280	1,988,157	1,993,809	(5,652)	-0.28%
E53300	408,399	421,576	(13,177)	-3.23%
E53317	1,312,129	1,241,474	70,655	5.38%
E58950	51,966,858	51,277,745	689,113	1.33%
E58990	4,033,633	4,053,444	(19,811)	-0.49%
E59560	507,240,350	505,503,362	1,736,988	0.34%
E59680	1,387,075	1,265,035	122,040	8.80%
E59700	8,063,112	7,769,622	293,490	3.64%
E59720	58,888,995	57,611,587	1,277,408	2.17%
E60000	2,370,992,604	2,384,891,547	(13,898,943)	-0.59%
E62100	2,667,435,414	2,679,145,778	(11,710,364)	-0.44%
E62720	613,596,495	818,317,202	(204,720,707)	-33.36%
E62730	16,991,444	21,505,002	(4,513,558)	-26.56%
E62740	630,897,111	632,649,228	(1,752,117)	-0.28%
E62900	18,073,057	18,884,091	(811,034)	-4.49%
E68000	67,255,940	66,856,726	399,214	0.59%
E82200	9,847,473	9,455,966	391,507	3.98%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E85050	93,670,932	92,649,563	1,021,369	1.09%
E85090	447,177,265	444,408,845	2,768,420	0.62%
E85120	741,955,321	741,008,761	946,560	0.13%
E85180	65,068,964	66,126,100	(1,057,136)	-1.62%
E85570	782,694	716,116	66,578	8.51%
E85595	6,371,386	6,259,396	111,990	1.76%
E85600	531,120	523,333	7,787	1.47%
E85770	11,175,462	11,052,614	122,848	1.10%
E85775	11,993,488	11,839,113	154,375	1.29%
E85785	1,828,759	1,782,697	46,062	2.52%
E85790	1,702,926	1,650,548	52,378	3.08%
E87521	23,292,831	23,410,516	(117,685)	-0.51%
E87530	16,793,102	17,145,906	(352,804)	-2.10%
E87550	2,380,328	2,400,202	(19,874)	-0.83%
P04470	2,111,954,546	1,213,767,292	898,187,254	42.53%
P08000	777,273	780,227	(2,954)	-0.38%
P22250	8,681,915	3,863,766	4,818,149	55.50%
P23250	698,236,214	697,584,083	652,131	0.09%
P25350	359,704,477	356,520,207	3,184,270	0.89%
P25380	305,518,880	301,259,560	4,259,320	1.39%
P25700	54,185,597	55,253,609	(1,068,012)	-1.97%
P27895	5,380,287	5,925,777	(545,490)	-10.14%
P60100	72,574,699	69,444,240	3,130,459	4.31%
P61850	256,021,509	257,360,893	(1,339,384)	-0.52%
P65300	211,808,427	211,067,844	740,583	0.35%
P65400	87,128,576	85,562,054	1,566,522	1.80%
P86421	30,052	32,356	(2,304)	-7.67%
P87482	31,300,484	34,176,980	(2,876,496)	-9.19%
S27860	8,764,287	9,577,181	(812,894)	-9.28%
T27800	6,997,667	7,622,925	(625,258)	-8.94%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

2014 FEDERAL TAX FORMS (with element numbers referenced)

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning

, 2014, ending

, 20

See separate instructions.

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 instructions.

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Presidential Election CampaignCheck here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status1 ☐ Single2 ☐ 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 instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6ab ☐ Spouse**c Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a **Taxable** interest. Attach Schedule B if requiredb **Tax-exempt** interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

9b

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

16a Pensions and annuities

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your **total 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 instructions.

Adjusted Gross Income

23 Educator expenses

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 35

37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,200

Married filing jointly or Qualifying widow(er), \$12,400

Head of household, \$9,100

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) <input type="text"/>	62	
63	Add lines 56 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	2014 estimated tax payments and amount applied from 2013 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b <input type="checkbox"/>		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	

Refund

Direct deposit? See instructions.

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

Amount You Owe

77	Amount of line 75 you want applied to your 2015 estimated tax ▶	77	
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78	
79	Estimated tax penalty (see instructions)	79	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

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

Joint return? See instructions. Keep a copy for your records.

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.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶				Firm's EIN ▶
Firm's address ▶				Phone no.

Your first name and initial		Last name		OMB No. 1545-0074	
				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 instructions.				Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).					
Foreign country name		Foreign province/state/county		Foreign postal code	
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse					

Filing status Check only one box.	1 <input type="checkbox"/> Single					4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ►
	2 <input type="checkbox"/> Married filing jointly (even if only one had income)					
	3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ►					5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)

Exemptions If more than six dependents, see instructions.	6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a.					Boxes checked on 6a and 6b No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above
	b <input type="checkbox"/> Spouse					
	c Dependents:					Add numbers on lines above ►
	(1) First name Last name		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)	
					<input type="checkbox"/>	
					<input type="checkbox"/>	
				<input type="checkbox"/>		
d Total number of exemptions claimed.					<input type="text"/>	

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 instructions.	7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7				
	8a Taxable interest. Attach Schedule B if required. 8a				
	b Tax-exempt interest. Do not include on line 8a. 8b				
	9a Ordinary dividends. Attach Schedule B if required. 9a				
	b Qualified dividends (see instructions). 9b				
	10 Capital gain distributions (see instructions). 10				
	11a IRA distributions. 11a		11b Taxable amount (see instructions). 11b		
	12a Pensions and annuities. 12a		12b Taxable amount (see instructions). 12b		
	13 Unemployment compensation and Alaska Permanent Fund dividends. 13				
	14a Social security benefits. 14a		14b Taxable amount (see instructions). 14b		
15 Add lines 7 through 14b (far right column). This is your total income . ► 15					

Adjusted gross income	16 Educator expenses (see instructions). 16				
	17 IRA deduction (see instructions). 17				
	18 Student loan interest deduction (see instructions). 18				
	19 Tuition and fees. Attach Form 8917. 19				
	20 Add lines 16 through 19. These are your total adjustments . 20				
	21 Subtract line 20 from line 15. This is your adjusted gross income . ► 21				

Tax, credits, and payments**Standard Deduction for—**

• People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,200

Married filing jointly or Qualifying widow(er), \$12,400

Head of household, \$9,100

If you have a qualifying child, attach Schedule EIC.

22	Enter the amount from line 21 (adjusted gross income).	22	
23a	Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind } Total boxes checked <input type="checkbox"/> 23a		
b	If you are married filing separately and your spouse itemizes deductions, check here <input type="checkbox"/> 23b		
24	Enter your standard deduction .	24	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
26	Exemptions. Multiply \$3,950 by the number on line 6d.	26	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.	27	
	This is your taxable income .		
28	Tax , including any alternative minimum tax (see instructions).	28	
29	Excess advance premium tax credit repayment. Attach Form 8962.	29	
30	Add lines 28 and 29.	30	
31	Credit for child and dependent care expenses. Attach Form 2441.	31	
32	Credit for the elderly or the disabled. Attach Schedule R.	32	
33	Education credits from Form 8863, line 19.	33	
34	Retirement savings contributions credit. Attach Form 8880.	34	
35	Child tax credit. Attach Schedule 8812, if required.	35	
36	Add lines 31 through 35. These are your total credits .	36	
37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.	37	
38	Health care: individual responsibility (see instructions). Full-year coverage <input type="checkbox"/>	38	
39	Add line 37 and line 38. This is your total tax .	39	
40	Federal income tax withheld from Forms W-2 and 1099.	40	
41	2014 estimated tax payments and amount applied from 2013 return.	41	
42a	Earned income credit (EIC).	42a	
b	Nontaxable combat pay election. 42b		
43	Additional child tax credit. Attach Schedule 8812.	43	
44	American opportunity credit from Form 8863, line 8.	44	
45	Net premium tax credit. Attach Form 8962.	45	
46	Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments .	46	

Refund

Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.

47	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid .	47	
48a	Amount of line 47 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	48a	
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
49	Amount of line 47 you want applied to your 2015 estimated tax .	49	

Amount you owe

50	Amount you owe. Subtract line 46 from line 39. For details on how to pay, see instructions.	50	
51	Estimated tax penalty (see instructions).	51	

Third party designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **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


Joint return? See instructions. Keep a copy for your records.

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"/>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid preparer use only

Print/type preparer's name <input type="text"/>	Preparer's signature <input type="text"/>	Date <input type="text"/>	Check <input type="checkbox"/> if self-employed	PTIN <input type="text"/>
Firm's name <input type="text"/>			Firm's EIN <input type="text"/>	
Firm's address <input type="text"/>			Phone no. <input type="text"/>	

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 instructions.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		 Make sure the SSN(s) above are correct.
Foreign country name	Foreign province/state/country	Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☐ 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 instructions).	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 \$10,150 if single ; \$20,300 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, Credits, and Tax	7	Federal income tax withheld from Form(s) W-2 and 1099.	7	
	8a	Earned income credit (EIC) (see instructions)	8a	
	b	Nontaxable combat pay election. 8b		
	9	Add lines 7 and 8a. These are your total payments and credits .	9	
	10	Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	
	11	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	11	
Refund Have it directly deposited! See instructions and fill in 13b, 13c, and 13d, or Form 8888.	12	Add lines 10 and 11. This is your total tax .	12	
	13a	If line 9 is larger than line 12, subtract line 12 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	13a	
	b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
Amount You Owe	d	Account number <input type="text"/>		
	14	If line 12 is larger than line 9, subtract line 9 from line 12. This is the amount you owe . For details on how to pay, see instructions.	14	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No		
	Designee's name <input type="text"/>	Phone no. <input type="text"/>	Personal identification number (PIN) <input type="text"/>

Sign Here Joint return? See instructions. Keep a copy for your records.	Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
	Your signature <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"/>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid Preparer Use Only	Print/Type preparer's name <input type="text"/>	Preparer's signature <input type="text"/>	Date <input type="text"/>	Check <input type="checkbox"/> if self-employed	PTIN <input type="text"/>
	Firm's name <input type="text"/>	Firm's EIN <input type="text"/>			
	Firm's address <input type="text"/>	Phone no. <input type="text"/>			

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Itemized Deductions► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

► Attach to Form 1040.

OMB No. 1545-0074

2014Attachment
Sequence No. **07**

Your social security number

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1			
2	Enter amount from Form 1040, line 38 2				
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead	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 (check only one box):			
	a <input type="checkbox"/> Income taxes, or	5			
	b <input type="checkbox"/> General sales taxes				
6	Real estate taxes (see instructions)	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		
Note. Your mortgage interest deduction may be limited (see instructions).	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►	11			
	12 Points not reported to you on Form 1098. See instructions for special rules	12			
	13 Mortgage insurance premiums (see instructions)	13			
	14 Investment interest. Attach Form 4952 if required. (See instructions.)	14			
	15 Add lines 10 through 14				15
Gifts to Charity		16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16		
If you made a gift and got a benefit for it, see instructions.	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17			
	18 Carryover from prior year	18			
	19 Add lines 16 through 18				19
Casualty and Theft Losses		20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20
Job Expenses and Certain Miscellaneous Deductions		21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	21		
	22 Tax preparation fees	22			
	23 Other expenses—investment, safe deposit box, etc. List type and amount ►	23			
	24 Add lines 21 through 23	24			
	25 Enter amount from Form 1040, line 38 25				
	26 Multiply line 25 by 2% (.02)	26			
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-				27
Other Miscellaneous Deductions		28 Other—from list in instructions. List type and amount ►			28
Total Itemized Deductions		29 Is Form 1040, line 38, over \$152,525?			29
	<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.				
	<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.				
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here				

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2014Attachment
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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
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 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
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 the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15

Part III Summary

16	Combine lines 7 and 15 and enter the result	16				
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 					
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.					
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ►	18				
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ►	19				
20	Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.					
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <table style="margin-left: 20px;"> <tr> <td> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) </td> <td style="font-size: 3em; vertical-align: middle;">}</td> <td style="vertical-align: middle;">.</td> </tr> </table>	<ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) 	}	21	()
<ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) 	}				
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.					
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.					

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 in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42) to figure your tax. Before completing this worksheet, complete Form 1040 through line 43 (or Form 1040NR through line 41).

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 41) is zero or less.
- Instead, see the instructions for Form 1040, line 44 (or Form 1040NR, line 42).

1.	Enter your taxable income from Form 1040, line 43 (or Form 1040NR, line 41). (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040, line 44)	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 (used to figure investment interest expense deduction), 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: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> • \$36,900 if single or married filing separately; • \$73,800 if married filing jointly or qualifying widow(er); or • \$49,400 if head of household </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div>.....</div> </div>	15.	<input type="text"/>
16.	Enter the smaller of line 1 or line 15	16.	<input type="text"/>
17.	Enter the smaller of line 14 or line 16	17.	<input type="text"/>
18.	Subtract line 10 from line 1. If zero or less, enter -0-	18.	<input type="text"/>
19.	Enter the larger of line 17 or line 18	19.	<input type="text"/>
20.	Subtract line 17 from line 16. This amount is taxed at 0%.	20.	<input type="text"/>
If lines 1 and 16 are the same, skip lines 21 through 41 and go to line 42. 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 20 (if line 20 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.	Enter: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> • \$406,750 if single; • \$228,800 if married filing separately; • \$457,600 if married filing jointly or qualifying widow(er); or • \$432,200 if head of household </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div>.....</div> </div>	24.	<input type="text"/>
25.	Enter the smaller of line 1 or line 24	25.	<input type="text"/>
26.	Add lines 19 and 20	26.	<input type="text"/>
27.	Subtract line 26 from line 25. If zero or less, enter -0-	27.	<input type="text"/>
28.	Enter the smaller of line 23 or line 27	28.	<input type="text"/>
29.	Multiply line 28 by 15% (.15)	29.	<input type="text"/>
30.	Add lines 22 and 28	30.	<input type="text"/>

If lines 1 and 30 are the same, skip lines 31 through 41 and go to line 42. Otherwise, go to line 31.

Schedule D Tax Worksheet—Continued

31.	Subtract line 30 from line 21	31.	<input type="text"/>
32.	Multiply line 31 by 20% (.20)	32.	<input type="text"/>
If Schedule D, line 19, is zero or blank, skip lines 33 through 38 and go to line 39. Otherwise, go to line 33.			
33.	Enter the smaller of line 9 above or Schedule D, line 19	33.	<input type="text"/>
34.	Add lines 10 and 19	34.	<input type="text"/>
35.	Enter the amount from line 1 above	35.	<input type="text"/>
36.	Subtract line 35 from line 34. If zero or less, enter -0-	36.	<input type="text"/>
37.	Subtract line 36 from line 33. If zero or less, enter -0-	37.	<input type="text"/>
38.	Multiply line 37 by 25% (.25)	38.	<input type="text"/>
If Schedule D, line 18, is zero or blank, skip lines 39 through 41 and go to line 42. Otherwise, go to line 39.			
39.	Add lines 19, 20, 28, 31, and 37	39.	<input type="text"/>
40.	Subtract line 39 from line 1	40.	<input type="text"/>
41.	Multiply line 40 by 28% (.28)	41.	<input type="text"/>
42.	Figure the tax on the amount on line 19 . If the amount on line 19 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 19 is \$100,000 or more, use the Tax Computation Worksheet	42.	<input type="text"/>
43.	Add lines 29, 32, 38, 41, and 42	43.	<input type="text"/>
44.	Figure the tax on the amount on line 1 . If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	44.	<input type="text"/>
45.	Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 43 or line 44. Also include this amount on Form 1040, line 44 (or Form 1040NR, line 42). (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Form 1040 instructions)	45.	<input type="text"/>

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

**If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040, line 44, before completing this line.

SCHEDULE E
(Form 1040)

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

Supplemental Income and Loss

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

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

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

2014

Attachment
Sequence No. **13**

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 instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No
B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a	Physical address of each property (street, city, state, ZIP code)				
A					
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A		A			<input type="checkbox"/>
B		B			<input type="checkbox"/>
C		C			<input type="checkbox"/>

Type of Property:

- | | | | |
|---------------------------|------------------------------|-------------|--------------------|
| 1 Single Family Residence | 3 Vacation/Short-Term Rental | 5 Land | 7 Self-Rental |
| 2 Multi-Family Residence | 4 Commercial | 6 Royalties | 8 Other (describe) |

Income:		Properties:	A	B	C
3	Rents received	3			
4	Royalties received	4			
Expenses:					
5	Advertising	5			
6	Auto and travel (see instructions)	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 instructions)	12			
13	Other interest.	13			
14	Repairs.	14			
15	Supplies	15			
16	Taxes	16			
17	Utilities.	17			
18	Depreciation expense or depletion	18			
19	Other (list) ▶	19			
20	Total expenses. Add lines 5 through 19	20			
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21			
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	(
23a	Total of all amounts reported on line 3 for all rental properties	23a			
b	Total of all amounts reported on line 4 for all royalty properties	23b			
c	Total of all amounts reported on line 12 for all properties	23c			
d	Total of all amounts reported on line 18 for all properties	23d			
e	Total of all amounts reported on line 20 for all properties	23e			
24	Income. Add positive amounts shown on line 21. Do not include any losses	24			
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. 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 instructions.**27** Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, 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? If you answered "Yes," see instructions before completing this section. ☐ **Yes** ☐ **No**

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

Passive Income and Loss				Nonpassive Income and Loss					
(f) Passive loss allowed (attach Form 8582 if required)		(g) Passive income from Schedule K-1		(h) Nonpassive loss from Schedule K-1		(i) Section 179 expense deduction from Form 4562		(j) Nonpassive income from Schedule K-1	
A									
B									
C									
D									
29a	Totals								
b	Totals								
30	Add columns (g) and (j) of line 29a							30	
31	Add columns (f), (h), and (i) of line 29b							31	()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below							32	

Part III Income or Loss From Estates and Trusts

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

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

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

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

Part V Summary

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions) . . .	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . .	43	

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► **Information about Schedule SE and its separate instructions is at www.irs.gov/schedulese.**
► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2014
Attachment
Sequence No. **17**

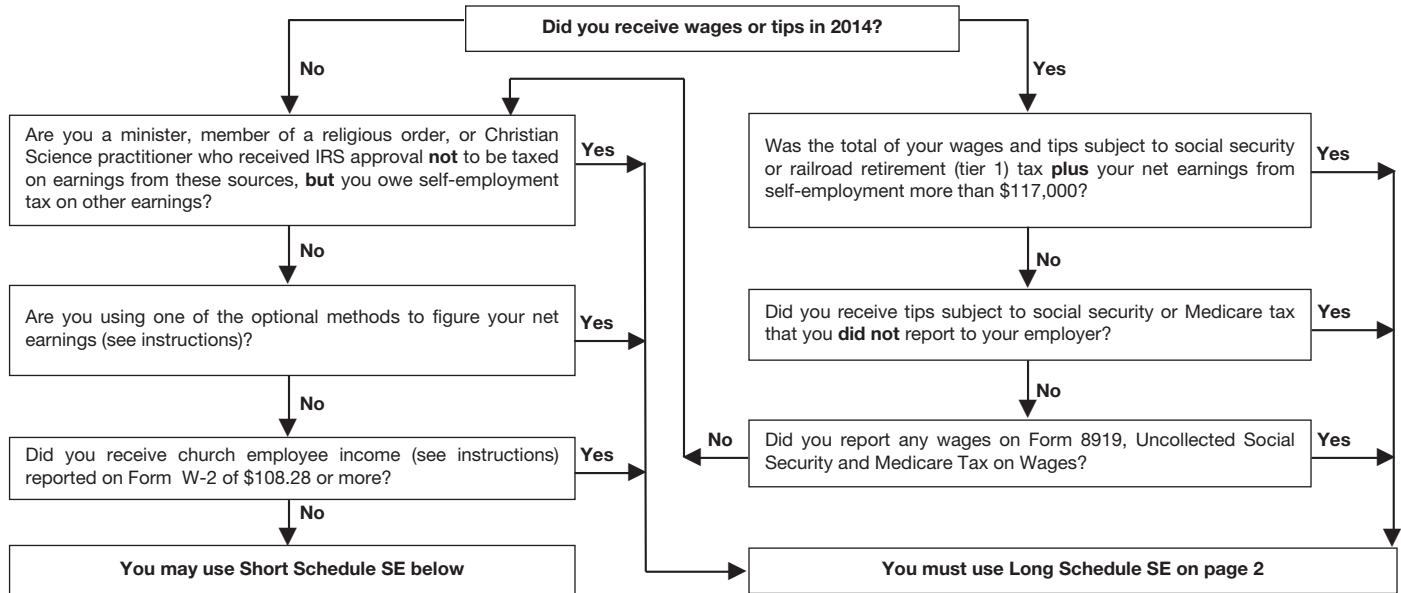
Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)

Social security number of person
with **self-employment** income ►

Before you begin: To determine if you must file Schedule SE, see the instructions.

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* in the instructions.



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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a		
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	()
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 instructions for types of income to report on this line. See instructions for other income to report	2		
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ► Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4		
5	Self-employment tax. If the amount on line 4 is: • \$117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 • More than \$117,000, multiply line 4 by 2.9% (.029). Then, add \$14,508 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	5		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11358Z

Schedule SE (Form 1040) 2014

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)Social security number of person
with **self-employment** income ►**Section B—Long Schedule SE****Part I Self-Employment Tax****Note.** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

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"/>
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	()
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 instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions)	2	
3	Combine lines 1a, 1b, and 2	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	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 instructions for definition of church employee income	5a	
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b	
6	Add lines 4c and 5b	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 2014	7	117,000 00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$117,000 or more, skip lines 8b through 10, and go to line 11	8a	
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b	
c	Wages subject to social security tax (from Form 8919, line 10)	8c	
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d 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	
11	Multiply line 6 by 2.9% (.029)	11	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55	12	
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	13	

Part II Optional Methods To Figure Net Earnings (see instructions)**Farm Optional Method.** You may use this method **only** if (a) your gross farm income¹ was not more than \$7,200, or (b) your net farm profits² were less than \$5,198.

14	Maximum income for optional methods	14	4,800 00
15	Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$4,800. Also include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$5,198 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 (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Child and Dependent Care Expenses1040
1040A
1040NR

OMB No. 1545-0074

2014Attachment
Sequence No. **21**Department of the Treasury
Internal Revenue Service (99)

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

▶ Information about Form 2441 and its separate instructions is at
www.irs.gov/form2441.

Name(s) shown on return

Your social security number

Part I Persons or Organizations Who Provided the Care—You must complete this part.
(If you have more than two care providers, see the instructions.)

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. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 60a, or Form 1040NR, line 59a.**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 2014 for the person listed in column (a)
First	Last		

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 31**3****4** Enter your **earned income**. See instructions**4****5** If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4**5****6** Enter the **smallest** of line 3, 4, or 5**6****7** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.**7****8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

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

If line 7 is:

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

X .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2013 expenses in 2014, see the instructions**9****10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.**10****11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47**11**

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11862M

Form **2441** (2014)

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2014. 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 2013 and used in 2014 during the grace period. See instructions	13		
14	Enter the amount, if any, you forfeited or carried forward to 2015. See instructions	14	()
15	Combine lines 12 through 14. See instructions	15		
16	Enter the total amount of qualified expenses incurred in 2014 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 you or your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see instructions. All others, enter the amount from line 18. 	19		
20	Enter the smallest of line 17, 18, or 19	20		
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).	21		
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22		
23	Subtract line 22 from line 15	23		
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24		
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25		
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. 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." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	26		

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27		
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28		
29	Subtract line 28 from line 27. If zero or less, stop . You cannot take the credit. Exception. If you paid 2013 expenses in 2014, see the instructions for line 9	29		
30	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30		
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31		

General Business Credit

► Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.
► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Identifying number

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked	1		
2	Passive activity credits from line 2 of all Parts III with box B checked	2		
3	Enter the applicable passive activity credits allowed for 2014 (see instructions)	3		
4	Carryforward of general business credit to 2014. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4		
5	Carryback of general business credit from 2015. Enter the amount from line 2 of Part III with box D checked (see instructions)	5		
6	Add lines 1, 3, 4, and 5	6		

Part II Allowable Credit

7	Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return 	7		
8	Alternative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 	8		
9	Add lines 7 and 8	9		
10a	Foreign tax credit	10a		
b	Certain allowable credits (see instructions)	10b		
c	Add lines 10a and 10b	10c		
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11		
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12		
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13		
14	Tentative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 	14		
15	Enter the greater of line 13 or line 14	15		
16	Subtract line 15 from line 11. If zero or less, enter -0-	16		
17	Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17		

Part II Allowable Credit (Continued)**Note.** If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions)	18		
19	Enter the greater of line 13 or line 18	19		
20	Subtract line 19 from line 11. If zero or less, enter -0-	20		
21	Subtract line 17 from line 20. If zero or less, enter -0-	21		
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22		
23	Passive activity credit from line 3 of all Parts III with box B checked 23			
24	Enter the applicable passive activity credit allowed for 2014 (see instructions)	24		
25	Add lines 22 and 24	25		
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26		
27	Subtract line 13 from line 11. If zero or less, enter -0-	27		
28	Add lines 17 and 26	28		
29	Subtract line 28 from line 27. If zero or less, enter -0-	29		
30	Enter the general business credit from line 5 of all Parts III with box A checked	30		
31	Reserved	31		
32	Passive activity credits from line 5 of all Parts III with box B checked 32			
33	Enter the applicable passive activity credits allowed for 2014 (see instructions)	33		
34	Carryforward of business credit to 2014. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34		
35	Carryback of business credit from 2015. Enter the amount from line 5 of Part III with box D checked (see instructions)	35		
36	Add lines 30, 33, 34, and 35	36		
37	Enter the smaller of line 29 or line 36	37		
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b	38		

Name(s) shown on return

Identifying number

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A** ☐ General Business Credit From a Non-Passive Activity **E** ☐ Reserved
B ☐ General Business Credit From a Passive Activity **F** ☐ Reserved
C ☐ General Business Credit Carryforwards **G** ☐ Eligible Small Business Credit Carryforwards
D ☐ General Business Credit Carrybacks **H** ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ☐

(a) Description of credit		(b)	(c)
Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		If claiming the credit from a pass-through entity, enter the EIN	Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	
b	Reserved	1b	
c	Increasing research activities (Form 6765)	1c	
d	Low-income housing (Form 8586, Part I only)	1d	
e	Disabled access (Form 8826) (see instructions for limitation)	1e	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g	Indian employment (Form 8845)	1g	
h	Orphan drug (Form 8820)	1h	
i	New markets (Form 8874)	1i	
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m	Low sulfur diesel fuel production (Form 8896)	1m	
n	Distilled spirits (Form 8906)	1n	
o	Nonconventional source fuel (Form 8907)	1o	
p	Energy efficient home (Form 8908)	1p	
q	Energy efficient appliance (Form 8909)	1q	
r	Alternative motor vehicle (Form 8910)	1r	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	
t	Reserved	1t	
u	Mine rescue team training (Form 8923)	1u	
v	Agricultural chemicals security (Form 8931) (see instructions for limitation) .	1v	
w	Employer differential wage payments (Form 8932)	1w	
x	Carbon dioxide sequestration (Form 8933)	1x	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z	Qualified plug-in electric vehicle (carryforward only)	1z	
aa	New hire retention (carryforward only)	1aa	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	
zz	Other	1zz	
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	
3	Enter the amount from Form 8844 here and on the applicable line of Part II .	3	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	
b	Work opportunity (Form 5884)	4b	
c	Biofuel producer (Form 6478)	4c	
d	Low-income housing (Form 8586, Part II)	4d	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g	Qualified railroad track maintenance (Form 8900)	4g	
h	Small employer health insurance premiums (Form 8941)	4h	
i	Reserved	4i	
j	Reserved	4j	
z	Other	4z	
5	Add lines 4a through 4z and enter here and on the applicable line of Part II .	5	
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II .	6	

Investment Interest Expense Deduction► Information about Form 4952 and its instructions is at www.irs.gov/form4952.

► Attach to your tax return.

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2014 (see instructions)	1		
2	Disallowed investment interest expense from 2013 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)	4a				
4b	Qualified dividends included on line 4a	4b				
4c	Subtract line 4b from line 4a	4c				
4d	Net gain from the disposition of property held for investment	4d				
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e				
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 2015. 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		

Alternative Minimum Tax—Individuals► Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.

► 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, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1		
2	Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	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 in the instructions for this line	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 27.	5		
6	If Form 1040, line 38, is \$152,525 or less, enter -0-. Otherwise, see instructions	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	Alternative tax net operating loss deduction	11	()
12	Interest from specified private activity bonds exempt from the regular tax	12		
13	Qualified small business stock (7% of gain excluded under section 1202)	13		
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14		
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15		
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16		
17	Disposition of property (difference between AMT and regular tax gain or loss)	17		
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18		
19	Passive activities (difference between AMT and regular tax income or loss)	19		
20	Loss limitations (difference between AMT and regular tax income or loss)	20		
21	Circulation costs (difference between regular tax and AMT)	21		
22	Long-term contracts (difference between AMT and regular tax income)	22		
23	Mining costs (difference between regular tax and AMT)	23		
24	Research and experimental costs (difference between regular tax and AMT)	24		
25	Income from certain installment sales before January 1, 1987	25	()
26	Intangible drilling costs preference	26		
27	Other adjustments, including income-based related adjustments	27		
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$242,450, see instructions.)	28		

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2014, see instructions.)			
IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . .				
Single or head of household . . . \$117,300 . . . \$52,800				
Married filing jointly or qualifying widow(er) 156,500 . . . 82,100				
Married filing separately . . . 78,250 . . . 41,050				
29	If line 28 is over the amount shown above for your filing status, see instructions.			
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30		
31	• If you are filing Form 2555 or 2555-EZ, see 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 64 here. • All others: If line 30 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result.	31		
32	Alternative minimum tax foreign tax credit (see instructions)	32		
33	Tentative minimum tax. Subtract line 32 from line 31	33		
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34		
35	AMT. 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

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	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 in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	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 refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	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 \$182,500 or less (\$91,250 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result ▶	42		
43	Enter: <ul style="list-style-type: none"> • \$73,800 if married filing jointly or qualifying widow(er), • \$36,900 if single or married filing separately, or • \$49,400 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 in 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 the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	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. This amount is taxed at 0%	47		
48	Subtract line 47 from line 46	48		
49	Enter: <ul style="list-style-type: none"> • \$406,750 if single • \$228,800 if married filing separately • \$457,600 if married filing jointly or qualifying widow(er) • \$432,200 if head of household 	49		
50	Enter the amount from line 45	50		
51	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 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	51		
52	Add line 50 and line 51	52		
53	Subtract line 52 from line 49. If zero or less, enter -0-	53		
54	Enter the smaller of line 48 or line 53	54		
55	Multiply line 54 by 15% (.15) ▶	55		
56	Add lines 47 and 54	56		
If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.				
57	Subtract line 56 from line 46	57		
58	Multiply line 57 by 20% (.20) ▶	58		
If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.				
59	Add lines 41, 56, and 57	59		
60	Subtract line 59 from line 36	60		
61	Multiply line 60 by 25% (.25) ▶	61		
62	Add lines 42, 55, 58, and 61	62		
63	If line 36 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result	63		
64	Enter the smaller of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	64		

Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

Name(s) shown on return

Identifying number

Part I 2014 Passive Activity Loss**Caution:** Complete Worksheets 1, 2, and 3 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** in the instructions.)

- 1a** Activities with net income (enter the amount from Worksheet 1, column (a))
- b** Activities with net loss (enter the amount from Worksheet 1, column (b))
- c** Prior years unallowed losses (enter the amount from Worksheet 1, column (c))
- d** Combine lines 1a, 1b, and 1c

1a		
1b	()
1c	()

1d**Commercial Revitalization Deductions From Rental Real Estate Activities**

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

2a	()
2b	()

2c**All Other Passive Activities**

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

3a		
3b	()
3c	()

3d

- 4** Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. 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 instructions for an example.

- 5** Enter the **smaller** of the loss on line 1d or the loss on line 4
- 6** Enter \$150,000. If married filing separately, see instructions
- 7** Enter modified adjusted gross income, but not less than zero (see instructions)
- Note:** If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.
- 8** Subtract line 7 from line 6
- 9** Multiply line 8 by 50% (.5). **Do not** enter more than \$25,000. If married filing separately, see instructions
- 10** Enter the **smaller** of line 5 or line 9
- If line 2c is a loss, go to Part III. Otherwise, go to line 15.

6		
7		
8		

5**9****10****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 in the instructions.

- 11** Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions
- 12** Enter the loss from line 4
- 13** Reduce line 12 by the amount on line 10
- 14** Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13

11**12****13****14****Part IV Total Losses Allowed**

- 15** Add the income, if any, on lines 1a and 3a and enter the total
- 16** **Total losses allowed from all passive activities for 2014.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return

15**16**

**Credit for Prior Year Minimum Tax—
Individuals, Estates, and Trusts**► Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.

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

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2013 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 \$238,550 and you were married filing separately for 2013, see instructions	4		
5	Enter: \$80,800 if married filing jointly or qualifying widow(er) for 2013; \$51,900 if single or head of household for 2013; or \$40,400 if married filing separately for 2013. Estates and trusts, enter \$23,100	5		
6	Enter: \$153,900 if married filing jointly or qualifying widow(er) for 2013; \$115,400 if single or head of household for 2013; or \$76,950 if married filing separately for 2013. Estates and trusts, enter \$76,950	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 under age 24 at the end of 2013, 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 2013 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2013 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 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions. 	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 2013 Form 6251, line 34, or 2013 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 2015

16	Enter the amount from your 2013 Form 6251, line 35, or 2013 Form 1041, Schedule I, line 56 . . .	16		
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2013 credit carryforward. Enter the amount from your 2013 Form 8801, line 26	19		
20	Enter your 2013 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21		
22	Enter your 2014 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2014 Form 6251, line 33, or 2014 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 2014 Form 1040, line 54 (check box b); Form 1040NR, line 51 (check box b); or Form 1041, Schedule G, line 2c	25		
26	Credit carryforward to 2015. 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

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

Caution. If you did not complete the 2013 Qualified Dividends and Capital Gain Tax Worksheet, the 2013 Schedule D Tax Worksheet, or Part V of the 2013 Schedule D (Form 1041), see the instructions before completing this part.

- 27** Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2013, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions

27

Caution. If for **2013** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.

- 28** Enter the amount from line 6 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2013 Schedule D Tax Worksheet, or the amount from line 26 of the 2013 Schedule D (Form 1041), whichever applies*

28

If you figured your 2013 tax using the 2013 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.

- 29** Enter the amount from line 19 of your 2013 Schedule D (Form 1040), or line 18b, column (2), of the 2013 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 2013 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 \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions ▶

33

- 34** Enter:

- \$72,500 if married filing jointly or qualifying widow(er) for 2013,
- \$36,250 if single or married filing separately for 2013,
- \$48,600 if head of household for 2013, or
- \$2,450 for an estate or trust.

Form 1040NR filers, see instructions.

34

- 35** Enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2013 Schedule D Tax Worksheet, or the amount from line 27 of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1040, line 43, or 2013 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions

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** Subtract line 38 from line 37

39

- 40** Enter:

- \$400,000 if single for 2013,
- \$225,000 if married filing separately for 2013,
- \$450,000 if married filing jointly or qualifying widow(er) for 2013,
- \$425,000 if head of household for 2013, or
- \$11,950 for an estate or trust.

Form 1040NR filers, see instructions.

40

- 41** Enter the amount from line 36

41

- 42** Form 1040 filers, enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2013 Schedule D (Form 1041) or line 18 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either the worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions

42

Part III Tax Computation Using Maximum Capital Gains Rates (continued)

43	Add lines 41 and 42	43		
44	Subtract line 43 from line 40. If zero or less, enter -0-	44		
45	Enter the smaller of line 39 or line 44	45		
46	Multiply line 45 by 15% (.15) ▶	46		
47	Add lines 38 and 45	47		
If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.				
48	Subtract line 47 from line 37	48		
49	Multiply line 48 by 20% (.20) ▶	49		
If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.				
50	Add lines 32, 47, and 48	50		
51	Subtract line 50 from line 27	51		
52	Multiply line 51 by 25% (.25) ▶	52		
53	Add lines 33, 46, 49, and 52	53		
54	If line 27 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions	54		
55	Enter the smaller of line 53 or line 54 here and on line 11. If you filed Form 2555 or 2555-EZ for 2013, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11	55		

* The 2013 Qualified Dividends and Capital Gain Tax Worksheet is in the 2013 Instructions for Form 1040. The 2013 Schedule D Tax Worksheet is in the 2013 Instructions for Schedule D (Form 1040) (or the 2013 Instructions for Schedule D (Form 1041)).

**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.

► Information about Schedule J and its separate instructions is at www.irs.gov/schedulej.

OMB No. 1545-0074

2014
Attachment
Sequence No. **20**

Name(s) shown on return

Social security number (SSN)

1	Enter the taxable income from your 2014 Form 1040, line 43, or Form 1040NR, line 41	1		
2a	Enter your elected farm income (see instructions). Do not enter more than the amount on line 1	2a		
Capital gain included on line 2a:				
b	Excess, if any, of net long-term capital gain over net short-term capital loss	2b		
c	Unrecaptured section 1250 gain	2c		
3	Subtract line 2a from line 1	3		
4	Figure the tax on the amount on line 3 using the 2014 tax rates (see instructions)	4		
5	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2013, enter the amount from your 2013 Schedule J, line 11. • 2012 but not 2013, enter the amount from your 2012 Schedule J, line 15. • 2011 but not 2012 or 2013, enter the amount from your 2011 Schedule J, line 3. Otherwise, enter the taxable income from your 2011 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	5		
6	Divide the amount on line 2a 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 2011 tax rates (see instructions)	8		
9	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2013, enter the amount from your 2013 Schedule J, line 15. • 2012 but not 2013, enter the amount from your 2012 Schedule J, line 3. Otherwise, enter the taxable income from your 2012 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	9		
10	Enter the amount from line 6	10		
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	11		
12	Figure the tax on the amount on line 11 using the 2012 tax rates (see instructions)	12		
13	If you used Schedule J to figure your tax for 2013, enter the amount from your 2013 Schedule J, line 3. Otherwise, enter the taxable income from your 2013 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions	13		
14	Enter the amount from line 6	14		
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	15		
16	Figure the tax on the amount on line 15 using the 2013 tax rates (see instructions)	16		
17	Add lines 4, 8, 12, and 16	17		

18	Amount from line 17	18	
19	<p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2013, enter the amount from your 2013 Schedule J, line 12. • 2012 but not 2013, enter the amount from your 2012 Schedule J, line 16. • 2011 but not 2012 or 2013, enter the amount from your 2011 Schedule J, line 4. <p>Otherwise, enter the tax from your 2011 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.</p>	19	
20	<p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2013, enter the amount from your 2013 Schedule J, line 16. • 2012 but not 2013, enter the amount from your 2012 Schedule J, line 4. <p>Otherwise, enter the tax from your 2012 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.</p>	20	
21	<p>If you used Schedule J to figure your tax for 2013, enter the amount from your 2013 Schedule J, line 4. Otherwise, enter the tax from your 2013 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15</p>	21	
	<p>*Only include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions). Do not include alternative minimum tax from Form 1040A.</p>		
22	Add lines 19 through 21	22	
23	Tax. Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42	23	
<p>Caution. Your tax may be less if you figure it using the 2014 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.</p>			

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ Attach to Form 1040 or Form 1040A.

▶ Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.

OMB No. 1545-0074

2014
Attachment
Sequence No. **50**

Your social security number

*Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.***Part I Refundable American Opportunity Credit**

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. 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	3	
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	
6	If line 4 is: <ul style="list-style-type: none"> • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) 	6	
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.	8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (.20)	12	
13	Enter: \$128,000 if married filing jointly; \$64,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. 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	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: <ul style="list-style-type: none"> • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) 	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33	19	

Name(s) shown on return

Your social security number



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return)	21 Student social security number (as shown on page 1 of your tax return)
22 Educational institution information (see instructions)	
a. Name of first educational institution	b. Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No	(2) Did the student receive Form 1098-T from this institution for 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No
(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No	(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
If you checked "No" in both (2) and (3) , skip (4) .	If you checked "No" in both (2) and (3) , skip (4) .
(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). _____	(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). _____
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2014? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 24.	
24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2014 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.	
25 Did the student complete the first 4 years of post-secondary education before 2014? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.	
26 Was the student convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student.	



You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000	27
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28
29 Multiply line 28 by 25% (.25)	29
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31
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Allocation of Refund (Including Savings Bond Purchases)► Information about Form 8888 and its instructions is at www.irs.gov/form8888.

► Attach to your income tax return.

Your social security number

Part I Direct Deposit

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

1a	Amount to be deposited in first account (see instructions)	1a	
b	Routing number <input type="text"/>	c	<input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
2a	Amount to be deposited in second account.	2a	
b	Routing number <input type="text"/>	c	<input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
3a	Amount to be deposited in third account.	3a	
b	Routing number <input type="text"/>	c	<input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		

Part II U.S. Series I Savings Bond Purchases

Complete this part if you want to buy paper bonds with a portion of your refund.



If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked.
See instructions for more details.

4	Amount to be used for bond purchases for yourself (and your spouse, if filing jointly)	4	
5a	Amount to be used to buy bonds for yourself, your spouse, or someone else.	5a	
b	Enter the owner's name (First then Last) for the bond registration <input type="text"/>		
c	If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/> <input type="text"/>		
6a	Amount to be used to buy bonds for yourself, your spouse, or someone else.	6a	
b	Enter the owner's name (First then Last) for the bond registration <input type="text"/>		
c	If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/> <input type="text"/>		

Part III Paper Check

Complete this part if you want a portion of your refund to be sent to you as a check.

7	Amount to be refunded by check	7	
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Part IV Total Allocation of Refund

8	Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the refund amount shown on your tax return	8	
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**Net Investment Income Tax—
Individuals, Estates, and Trusts**

▶ Attach to your tax return.

▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

Name(s) shown on your tax return

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	
2	Ordinary dividends (see instructions)		2	
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b		
c	Combine lines 4a and 4b		4c	
5a	Net gain or loss from disposition of property (see instructions)	5a		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		
b	State, local, and foreign income tax (see instructions)	9b		
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13–17. Estates and trusts complete lines 18a–21. If zero or less, enter -0-	12	
Individuals:			
13	Modified adjusted gross income (see instructions)	13	
14	Threshold based on filing status (see instructions)	14	
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	
16	Enter the smaller of line 12 or line 15	16	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions)	17	
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions)	21	

Premium Tax Credit (PTC)

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

▶ Information about Form 8962 and its separate instructions is at www.irs.gov/form8962.

Your social security number

Relief
(see instructions) ☐**Part 1: Annual and Monthly Contribution Amount**

1	Family Size: Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d	1	
2a	Modified AGI: Enter your modified AGI (see instructions) 2a	b	Enter total of your dependents' modified AGI (see instructions) 2b
3	Household Income: Add the amounts on lines 2a and 2b	3	
4	Federal Poverty Line: Enter the federal poverty amount as determined by the family size on line 1 and the federal poverty table for your state of residence during the tax year (see instructions). Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input type="checkbox"/> Other 48 states and DC	4	
5	Household Income as a Percentage of Federal Poverty Line: Divide line 3 by line 4. Enter the result rounded to a whole percentage. (For example, for 1.542 enter the result as 154, for 1.549 enter as 155.) (See instructions for special rules.)	5	%
6	Is the result entered on line 5 less than or equal to 400%? (See instructions if the result is less than 100%). <input type="checkbox"/> Yes. Continue to line 7. <input type="checkbox"/> No. You are not eligible to receive PTC. If you received advance payment of PTC, see the instructions for how to report your Excess Advance PTC Repayment amount.		
7	Applicable Figure: Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	
8a	Annual Contribution for Health Care: Multiply line 3 by line 7 8a	b	Monthly Contribution for Health Care: Divide line 8a by 12. Round to whole dollar amount 8b

Part 2: Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9** Did you share a policy with another taxpayer or get married during the year and want to use the alternative calculation? (see instructions)
☐ **Yes.** Skip to Part 4, Shared Policy Allocation, or Part 5, Alternative Calculation for Year of Marriage. ☐ **No. Continue to line 10.**
- 10** Do all Forms 1095-A for your tax household include coverage for January through December with no changes in monthly amounts shown on lines 21–32, columns A and B?
☐ **Yes. Continue to line 11.** Compute your annual PTC. Skip lines 12–23 and continue to line 24.
☐ **No. Continue to lines 12–23.** Compute your monthly PTC and continue to line 24.

Annual Calculation	A. Premium Amount (Form(s) 1095-A, line 33A)	B. Annual Premium Amount of SLCP (Form(s) 1095-A, line 33B)	C. Annual Contribution Amount (Line 8a)	D. Annual Maximum Premium Assistance (Subtract C from B)	E. Annual Premium Tax Credit Allowed (Smaller of A or D)	F. Annual Advance Payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						
Monthly Calculation	A. Monthly Premium Amount (Form(s) 1095-A, lines 21–32, column A)	B. Monthly Premium Amount of SLCP (Form(s) 1095-A, lines 21–32, column B)	C. Monthly Contribution Amount (Amount from line 8b or alternative marriage monthly contribution)	D. Monthly Maximum Premium Assistance (Subtract C from B)	E. Monthly Premium Tax Credit Allowed (Smaller of A or D)	F. Monthly Advance Payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						

24	Total Premium Tax Credit: Enter the amount from line 11E or add lines 12E through 23E and enter the total here	24	
25	Advance Payment of PTC: Enter the amount from line 11F or add lines 12F through 23F and enter the total here	25	
26	Net Premium Tax Credit: If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If you elected the alternative calculation for marriage, enter zero. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	

Part 3: Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess Advance Payment of PTC: If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	
28	Repayment Limitation: Using the percentage on line 5 and your filing status, locate the repayment limitation amount in the instructions. Enter the amount here	28	
29	Excess Advance Premium Tax Credit Repayment: Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44	29	

Part 4: Shared Policy Allocation

Complete the following information for up to four shared policy allocations. See instructions for allocation details.

Shared Policy Allocation 1

30	a Policy Number (Form 1095-A, line 2)	b SSN of taxpayer sharing allocation	c Allocation start month	d Allocation stop month
Allocation percentage applied to monthly amounts		e. Premium Percentage	f. SLCSP Percentage	g. Advance Payment of the PTC Percentage

Shared Policy Allocation 2

31	a Policy Number (Form 1095-A, line 2)	b SSN of taxpayer sharing allocation	c Allocation start month	d Allocation stop month
Allocation percentage applied to monthly amounts		e. Premium Percentage	f. SLCSP Percentage	g. Advance Payment of the PTC Percentage

Shared Policy Allocation 3

32	a Policy Number (Form 1095-A, line 2)	b SSN of taxpayer sharing allocation	c Allocation start month	d Allocation stop month
Allocation percentage applied to monthly amounts		e. Premium Percentage	f. SLCSP Percentage	g. Advance Payment of the PTC Percentage

Shared Policy Allocation 4

33	a Policy Number (Form 1095-A, line 2)	b SSN of taxpayer sharing allocation	c Allocation start month	d Allocation stop month
Allocation percentage applied to monthly amounts		e. Premium Percentage	f. SLCSP Percentage	g. Advance Payment of the PTC Percentage

34 Have you completed shared policy allocation information for all allocated Forms 1095-A?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add allocated amounts across all allocated policies with amounts for non-allocated policies from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns A, B, and F. Compute the amounts for lines 12–23, columns C–E, and continue to line 24.

☐ **No.** See the instructions to report additional shared policy allocations.

Part 5: Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part 5.

35	Alternative entries for your SSN	a Alternative family size	b Monthly contribution	c Alternative start month	d Alternative stop month
36	Alternative entries for your spouse's SSN	a Alternative family size	b Monthly contribution	c Alternative start month	d Alternative stop month

Health Coverage Exemptions

▶ Attach to Form 1040, Form 1040A, or Form 1040EZ.

▶ Information about Form 8965 and its separate instructions is at www.irs.gov/form8965.

Name as shown on return

Your social security number

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part I **Marketplace-Granted Coverage Exemptions for Individuals:** If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	a Name of Individual	b SSN	c Exemption Certificate Number
1			
2			
3			
4			
5			
6			

Part II **Coverage Exemptions for Your Household Claimed on Your Return:**7a Are you claiming an exemption because your household income is below the filing threshold? ☐ Yes ☐ Nob Are you claiming a hardship exemption because your gross income is below the filing threshold? ☐ Yes ☐ No**Part III** **Coverage Exemptions for Individuals Claimed on Your Return:** If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	a Name of Individual	b SSN	c Exemption Type	d Full Year	e Jan	f Feb	g Mar	h Apr	i May	j June	k July	l Aug	m Sept	n Oct	o Nov	p Dec
8																
9																
10																
11																
12																
13																

General Description Booklet

For the

2014 PUBLIC USE TAX FILE

Compiled by
Victoria Bryant
Individual Statistics Branch
Statistics of Income Division
Internal Revenue Service
June 2020

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2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

INTRODUCTION

The Internal Revenue Service 2014 Public Use Tax File, which contains 178,130 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 149.6 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 2014. The Individual Tax File, from which this public use version was derived, is designed for making national level estimates. Subsequently, the 2014 Public Use Tax File is only appropriate for national level estimates. This file is sold in an unidentifiable form, with names, Social Security Numbers (SSN), and other similar information omitted.

The 2014 Public Use 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) 803-9400

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

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, fiscal year returns have been converted to reflect the most recent year-end Tax Year and returns filed for years earlier than Tax Year 2011 have been removed from the file.

Second, returns that contain one or more amount fields with values deemed extremely large¹ have been excluded from the microdata sample and are aggregated into one of four records², identified by RECID=999996 for returns reporting negative Adjusted Gross Income (AGI), RECID=999997 for returns reporting positive AGI between \$0 and \$10,000,000, RECID=999998 for returns reporting positive AGI between \$10,000,001 and \$100,000,000, and RECID=999999 for returns reporting positive AGI of \$100,000,001 or more. The rules for identifying extremely large values are not applied to amount fields that are statutorily capped, subject to income limits, or calculated from other fields that are subject to these rules. Information regarding these aggregate returns can be found in the accompanying tabulation entitled “Weighted Counts and Sum of Amounts for Returns Used to Populate Aggregate Records”.

Third, returns that were sampled as a high income no tax return, at a rate of 100 percent, have been placed back in their regular strata based on total income and subsampled at the corresponding strata rate.

Fourth, to make sure the impossibility of knowing whether a given taxpayer is represented in the sample, all remaining returns sampled at rates greater than 10 percent³ have been subsampled at 10 percent.

Fifth, those records sampled at a rate greater than 0.07 percent have been altered in the following manner:

- Alimony paid, alimony received, and State sales tax deduction have been removed.
- Marital status has been modified (see Code Definitions section for specific changes).
- Personal exemption amounts have been modified according to the phase-out limitations and moved to other items.
- Multivariate blurring has been applied to these 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, these returns are grouped into one of 10 categories based on their filing status and the number of dependents, and then further grouped

¹ Values are considered extremely large if they are, generally, within the highest 30 amounts reported for any income amount value or within the lowest 30 amounts reported for any negative income.

² A total of 1,094 returns were aggregated, representing 1,214 returns in the population.

³ See Table A in the Sample Description section of this booklet for the strata subject to subsampling.

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

by the pattern of nonzero values on these three fields plus presence of Schedule C, 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."

Sixth, all remaining returns, sampled at a 0.07 percent rate, have been altered in the following manner:

- Alimony paid and alimony received have been blurred on a univariate basis nationally.
- Multivariate blurring has been applied to itemized tax returns with nonzero values in at least two of the following fields: wages and salaries, state and local income taxes, and real estate taxes. Blurring of these fields is handled in the same manner as those records sampled at a rate greater than 0.07 percent.
- For nonitemized tax returns, up to 10 percent of random noise, drawn from a uniform distribution, has been added to wages and salaries. The random noise has been constrained as to not disqualify previously qualifying Earned Income Tax Credit recipients or Retirement Saver's Credit recipients.

Seventh, all returns filed with marital status "Surviving Spouse" have been converted to Married Filing Jointly.

Eighth, for all records on the file, the total number of dependents is capped based on filing status. For joint and head of household returns the total number of dependents shown is capped at 3, for single returns the total number of dependents shown is capped at 2, and for married filing separately returns the total number of dependents shown is capped at 1.

Ninth, for all records on the file, all amount fields have been rounded. Amounts, in absolute values, above \$100,000 are rounded to the four most significant digits from left to right(e.g., \$228,867 = \$228,900 and \$1,158,235 = \$1,158,000). Amounts between \$10,000 and \$100,000 are rounded to the nearest \$100. Amounts between \$5 and \$10,000 are rounded to the nearest \$10. Nonzero amounts less than \$5 are set to \$2, with sign retained.

Finally, all records in the file are rebalanced to ensure accounting accuracy after the above disclosure procedures are applied.

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.

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

CORE RECORD LAYOUT

Code Fields

1. AGIR1	16. F8867	31. SCHCF
2. CLAIM8965 ^{1,2}	17. F8949	32. SCHE
3. DSI	18. F8959	33. TFORM
4. EFI	19. F8960	34. TXST
5. EIC	20. F8962	35. XFPT
6. ELECT	21. F8965	36. XFST
7. FDED	22. IE	37. XOCAH ¹
8. FLPDYR	23. MARS	38. XOCAWH ¹
9. FLPDMO	24. MIDR	39. XOODEP ¹
10. F2441	25. N24 ¹	40. XOPAR ¹
11. F3800	26. N25 ¹	41. XTOT ^{1,2}
12. F6251	27. N30 ¹	42. XTOT8962 ^{1,2}
13. F8582	28. PREP	43. XTOT8965 ^{1,2}
14. F8606	29. PREMNTS	
15. F8829	30. SCHB	

¹Counts have been limited depending on filing status. For joint and head of household returns the limit is 3, for single returns the limit is 2 and for married filing separately returns the limit is 1. These limits are applied sequentially by type of dependent, starting with children living at home, then children living away from home, then other dependents, then parents.

²Counts are limited by filing status due to limits on counts of dependents.

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

RECORD LAYOUT

Amount Fields and Large Codes

2014 PUF			
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	20	E03150	Total deductible individual retirement account (IRA) payments
Adjustments	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 KEOGH accounts
	29	E03400	Forfeited interest penalty
	30	E03500	Alimony paid
AGI	31	E00100	Adjusted Gross Income (deficit) (AGI) (+/-)

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

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 Credits
	52	E07150	Total tax credit (SOI)
Taxes	53	E06500	Total income tax
	54	E08800	Income Tax after Credits (SOI)
	55	E09400	Self-employment tax
	56	E09700	Recapture taxes
	57	E09730	Total Additional Medicare Tax
	58	E09740	Net Investment Income Tax
	59	E09750	Health Care Individual Responsibility Payment
	60	E09800	Social security tax on tip income
	61	E09900	Penalty tax on IRA
	62	E10300	Total tax liability (SOI)

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Payments	63	E10700	Income tax withheld
	64	E10900	Estimated tax payments
	65	E10950	Making Work Pay Credit (Prior Year)
	66	E10960	Refundable American Opportunity Credit
	67	E59560	Earned income for earned income credit (EIC)
	68	E59680	EIC used to offset income tax before credits
	69	E59700	EIC used to offset all other taxes except advance EIC
	70	E59720	EIC refundable portion
	71	E11550	Refundable prior year minimum tax credit
	72	E11560	Net Premium Tax Credit
	73	E11561	Net Premium Tax Credit Used to Offset Income Tax Before Credits
	74	E11562	Net Premium Tax Credit Used to Offset All Other Taxes
	75	E11563	Net Premium Tax Credit Refundable Portion
	76	E11070	Additional Child Tax Credit
	77	E11100	Amount paid with Form 4868 (Request for Extension)
	78	E11200	Excess FICA/RRTA
	79	E11300	Credit for federal tax on special fuels and oils
	80	E11400	Regulated investment company credit
	81	E11601	Total Refundable Credits Used to Offset Income Tax Before Credits
	82	E11602	Total Refundable Credits Used to Offset All Other Taxes
	83	E11603	Total Refundable Credits Refundable Parts
	84	E10605	Total tax payments (SOI)
Refund etc.	85	E11900	Balance due (overpayment) (+/-)
	86	E12000	Credit elect
	87	E12200	Predetermined estimated tax penalty
Schedule A	88	E17500	Medical and dental expenses subject to reduction by AGI limit
	89	E18400	State and local taxes
	90	E18500	Real estate tax deductions
	91	E19200	Total interest paid deduction
	92	E19550	Qualified Mortgage Insurance Premiums
	93	E19800	Cash contributions
	94	E20100	Other than cash contributions
	95	E19700	Contributions deduction, total
	96	E20550	Unreimbursed employee business expense
	97	E20600	Tax preparation fee
	98	E20400	Miscellaneous deductions subject to AGI limitation, total
	99	E20800	Net limited miscellaneous deductions
	100	E20500	Net casualty or theft loss
	101	E21040	Itemized deduction limitation

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Schedule D	102	P22250	Short-term gains less losses
	103	E22320	Long term gain/loss from other forms on Schedule D
	104	E22370	Schedule D capital gain distributions
	105	P23250	Long-term gains less losses
	106	E24515	Unrecaptured Section 1250 gain
	107	E24516	Capital gain less investment expense
	108	E24518	28% Rate Gain or Loss
	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	P25350	Total rents and royalties received
	114	P25380	Rent/Royalty Expenses
	115	E25550	Total Depreciation and Depletion of all Property
	116	P25700	Rent/royalty net income or loss (+/-)
	117	E25820	Deductible rental loss
	118	E25850	Rent/royalty net income
	119	E25860	Rent/royalty net loss
Partnerships	120	E25940	Total passive income
	121	E25980	Total non-passive income
	122	E25920	Total passive loss
	123	E25960	Total non-passive loss
	124	E26110	Partnership Section 179 expense deduction
Small Business Corp	125	E26170	Total passive income
	126	E26190	Total non-passive income
	127	E26160	Total passive loss
	128	E26180	Total non-passive loss
	129	E26270	Combined partnership and S corporation net income/loss (+/-)
	130	E26100	S-corp. Section 179 expense deduction
Estate or Trust	131	E26390	Total income
	132	E26400	Total loss
Farm Rental	133	E27200	Farm rent net income or loss (+/-)
Schedule SE	134	E30400	Self-employment income subject to SS Tax, primary taxpayer
	135	E30500	Self-employment income subject to SS Tax, secondary taxpayer
Form 2441	136	E32800	Qualifying individuals' Expenses
	137	E33000	Expenses limited to earned income
Form 3800	138	E53240	Work Opportunity - Jobs (included in general business credit)
	139	E53280	Research and experimentation (included in general business credit)
	140	E53300	Low Income Housing Credit
	141	E53317	Employer Credit for Social Security Tax on Tips

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Form 4952	142	E58950	Total investment Interest Expense
	143	E58990	Investment income Elected Amount (Form 4952 part 2 line 4g)
Form 6251	144	P60100	Net operating loss tax preference
	145	P61850	Total adjustments and preferences (+/-)
	146	E60000	Form 1040 Taxable Income for AMT (Form 6251, Line 1)
	147	E62100	Alternative minimum taxable income
	148	E62900	Alternative tax foreign tax credit
	149	E62720	Alternative minimum Schedule D less investment interest amount
	150	E62730	Alternative minimum Schedule D unrecaptured section 1250 gain
	151	E62740	Alternative minimum capital gain amount
Form 8582	152	P65300	Total passive net income
	153	P65400	Total passive losses
	154	E68000	Total losses allowed from all passive activities
Form 8801	155	E82200	Carry forward of minimum tax credit
Schedule J	156	T27800	Elected Farm Income
	157	S27860	Tentative Current and Prior-Year Tax
	158	P27895	Actual Prior-Year Tax
Form 8863	159	P87482	American Opportunity Qualified Expenses
	160	E87521	American Opportunity Credit
	161	E87530	Lifetime Learning Total Qualified Expenses
	162	E87550	Lifetime Learning Credit
Form 8888	163	P86421	Bond Purchase Amount
Form 8960	164	E85050	Total Rental Real Estate, Royalties, Partnerships, S Corps, Trusts, Etc.
	165	E85090	Total Net Gain or Loss from Disposition of Property
	166	E85120	Total Investment Income
	167	E85180	Total Deductions and Modifications
Form 8962	168	E85570	Dependents Modified Adjusted Gross Income Amount
	169	E85595	Annual Contribution Health Care Amount
	170	E85600	Monthly Contribution Health Care Amount
	171	E85770	Total Premium Tax Credit Amount
	172	E85775	Advance Premium Tax Credit Amount
	173	E85785	Excess Advance Payment of Premium Tax Credit
	174	E85790	Repayment Limitation Amount
Misc Codes	175	RECID	Return ID [1]
	176	S006	Decimal weight
	177	S008	Sample count
	178	S009	Population count
	179	WSAMP	Sample code
	180	TXRT	Tax rate code

[1] Records containing aggregated amounts are identified by RECID=999996, 999997, 999998, and 999999

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

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

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Aggregated Return, negative AGI	96
Aggregated Return, AGI \$0 under \$1,000,000	97
Aggregated Return, AGI \$1,000,000 under \$100,000,000	98
Aggregated Return, AGI \$100,000,000 or more	99

2. CLAIM8965 Health Coverage Exemptions

Number of exemptions..... 0-5

NOTE: CLAIM8965 is capped at XTOT

3. DSI Dependent Status Indicator:

Taxpayer not being claimed as a dependent on another tax return.....	0
Taxpayer claimed as a dependent on another tax return	1

4. EFI Electronic Filing Indicator:

Return not filed electronically	0
Return filed through modernized e-file	2

5. EIC Earned Income Credit Code:

No children claimed	0
One child claimed	1
Two children claimed	2
Three children claimed	3

6. ELECT Presidential Election Campaign Fund Boxes:

No "yes" boxes checked	0
One "yes" box or both "yes" & "no" boxes checked).....	1
Two "yes" boxes checked.....	2

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

7. FDED	Form of Deduction Code:	
	Aggregated Return.....	0
	Itemized deductions.....	1
	Standard deduction	2
	Taxpayer did not use itemized or standard deduction	3
8. FLPDYR	Filing (Accounting) Period, Year:	
	Tax Year	2011-2014
9. FLPDMO	Filing (Accounting) Period, Month:	
	Month Taxpayer's year ended.....	12
10. F2441	Form 2441, Child Care Credit Qualified Individual:	
	No Form 2441 attached to return.....	0
	Number of qualifying individuals	1-3
11. F3800	Form 3800, General Business credit:	
	No Form 3800 attached to return.....	0
	Form 3800 attached to return	1
12. F6251	Form 6251, Alternative Minimum Tax	
	No Form 6251 attached to return.....	0
	Form 6251 attached to return	1
13. F8582	Form 8582, Passive Activity Loss Limitation:	
	No Form 8582 attached to return	0
	Form 8582 attached to return	1

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

14. F8606	Form 8606, Nondeductible IRA Contributions:
	No Form 8606 attached to return0
	Form(s) 8606 attached to return..... 1-2
15. F8829	Form 8829, Expenses for business use of your Home:
	No Form 8829 attached to return0
	Form(s) 8829 attached to return..... 1-3
16. F8867	Form 8867, Paid Preparer's Earned Income Credit Checklist
	No Form 8867 attached to return0
	Form 8867 attached to return1
17. F8949	Form 8949, Sales and Other Dispositions of Capital Assets
	No Form 8949 attached to return0
	Form 8949 attached to return1
18. F8959	Form 8959, Additional Medicare Tax
	No Form 8959 attached to return0
	Form 8959 attached to return1
19. F8960	Form 8960, Net Investment Income Tax
	No Form 8960 attached to return0
	Form 8960 attached to return1
20. F8962	Form 8962, Premium Tax Credit
	No Form 8962 attached to return0
	Form 8962 attached to return1

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

21. F8965	Form 8965, Health Coverage Exemptions	
	No Form 8965 attached to return	0
	Form 8965 attached to return	1
22. 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 did not use itemized election option	0
	Taxpayer used itemized election option	1
23. MARS	Marital (Filing) Status:	
	Aggregated Return	0
	Single	1
	Married filing a joint return or Widow(er) with dependent child (surviving spouse)	2
	Married filing separately	3
	Head of household	4
<i>NOTE: For returns sampled above a 0.07 percent rate, returns filed with a marital status of head of household claiming no dependents have been converted to single.</i>		
24. MIDR	Married Filing Separately Itemized Deductions Requirement Indicator	
	Not necessary to itemize because of filing status	0
	Necessary to itemize when filing separately	1
25. N24	Number of Children for Child Tax Credit	
	Number of Children	0-3
26. N25	Number of Qualified Students for Lifetime Learning Credit	
	Number of Qualified Students	0-2

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

27. N30	Number of Qualified Students for American Opportunity Credit	
	Number of Qualified Students.....	0-4
28. PREP	Tax Preparer:	
	No preparer other than taxpayer indicated on the form	0
	Return prepared by paid tax preparer.....	1
	IRS prepared return	2
	IRS reviewed return	3
	Voluntary Income Tax Assistance prepared return	4
	Tax counseling for the elderly	6
29. PREMNTHS	Number of months enrolled in Health Insurance Marketplace:	
	Number of months enrolled.....	0-12
30. SCHB	Schedule B Indicator:	
	No Schedule B attached to return	0
	Schedule B attached to return	1
31. SCHCF	Schedule C or F Indicator:	
	Neither Schedule C or F present	0
	Schedule C present only.....	1
	Schedule F present only	2
	Schedule C and F present, Schedule C Gross Receipts Larger.....	3
	Schedule C and F present, Schedule F Gross Receipts Larger	4
32. SCHE	Schedule E Indicator:	
	No Schedule E attached to the return.....	0
	Schedule E attached to the return.....	1

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

33. TFORM Form of Return:

1040 Return.....	0
1040A Return.....	1
1040EZ Return.....	2

34. TXST TAX STATUS:

No tax owed and IRS did not compute tax	0
Regular tax only, not computed by IRS	1
Taxes are owed and IRS computed tax	2
No taxes due as computed by IRS	3
Tax based on Form 8615, Schedule D tax has no entry.....	4
Form 8814 tax at children's 15% rate; Sch. D tax has no entry	5
Form 8814 tax at children's 15% rate; Sch. D tax has entry	6
Sch. D tax has an entry, no tax from Form 8615 or Form 8814	7
Tax based on Form 8615, Schedule D tax also has an entry	8
Schedule J, Farm Income Averaging has an entry.....	9
Foreign Earned Income Tax Indicator has an entry.....	10
Form 962 Election for domestic shareholder of a foreign controlled Corporation	11
Aggregated Return	99

NOTE: Schedule D tax includes qualified dividends.

35. XFPT Primary Taxpayer Exemption:

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

36. XFST Secondary Taxpayer Exemption:

No secondary taxpayer or joint return filed by dependents.....	0
Secondary taxpayer exemption.....	1

37. XOCAH Exemptions for Children Living at Home:

Number of children.....	0-3
-------------------------	-----

NOTE: XOCAH cannot exceed the cap for number of dependents based on marital (filing) status.

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

38. XOCAWH Exemptions for Children Living Away from Home:

Number of children..... 0-3

NOTE: XOCAWH cannot exceed the difference between the cap for the marital (filing) status and XOCAH.

39. XOODEP Exemptions for Other Dependents:

Number of other dependents 0-3

NOTE: XOODEP cannot exceed the difference between the cap for the marital (filing) status and the sum of XOCAH and XOCAWH.

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

Number of parents0-3

NOTE: XOPAR cannot exceed the difference between the cap for the marital (filing) status and the sum of XOCAH, XOCAWH, and XOODEP.

41. XTOT Total Exemptions:

Number of exemptions..... 0-5

NOTE: XTOT is set to the sum of XFPT, XFST, XOCAH, XOCAWH, XOODEP and XOPAR.

42. XTOT8962 Number of Exemptions on Form 8962:

Number of exemptions..... 0-5

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS

The following explanations define data fields contained in the 2014 Public Use 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 "2014 Federal Tax Forms" section of this booklet for further information.

<u>Field Number</u>	<u>Definition</u>
P04470	TOTAL 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 she was eligible, this amount is shown in P04470; else the standard deduction for which 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 caps on 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 Form 1040, 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 0, 10, 15, 20, 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 rate schedule to impute a

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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 2014 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.
E07200	ELDERLY OR DISABLED CREDIT Elderly or disabled credit as reported on the 1040 line 54c as part of other credits.
P08000	OTHER TAX CREDITS (NOT INCLUDED IN THE OTHER CREDIT FIELDS) The sum of the amounts for Other Tax Credits on Form 1040 line 54 for which separate fields have not been listed.
E07150	TOTAL TAX CREDITS (SOI) Total credits from Form 1040 line 55 plus the portion of refundable credits used to offset tax before credits.
E06500	TOTAL INCOME TAX Income Tax After Credits (E08800) plus Form 4970 tax less the portion of refundable credits used to offset all other taxes (but never less than zero).
E08800	INCOME TAX AFTER CREDITS (SOI) Income Tax after Credits from Form 1040 line 56 minus the portion of refundable credits used to offset income tax before credits. For Form 1040EZ, which does not allow for any credits or any other taxes, this is the same as "Total Tax Liability."
E09700	RECAPTURE TAXES Amount shown in Form 1040 line 66 margin for Recapture of Investment Credits from Form 4255 and recapture of other credits.
E09800	SOCIAL SECURITY TAX ON TIP INCOME Amount shown in Form 1040 line 58 when Form 4137 box is checked.
E10300	TOTAL TAX LIABILITY (SOI) Total tax liability (Form 1040, line 63, Form 1040A, line 39, Form 1040-EZ, line 10) minus the portion of refundable credits used to offset income tax before

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credits minus the portion of refundable credits used to offset all other taxes (but never less than zero).

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). 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 the Making Work Pay Credit (prior year returns).

If Total Earned Income Credit (EIC) is greater than Income Tax Before Credits (reduced by the Making Work Pay 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 (E59680); 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 and all other taxes (margin entries on line 62).

E59720 - EARNED INCOME CREDIT, REFUNDABLE PORTION
EIC minus E59680 minus E59700 (see above for definitions and conditions).

E11561 NET PREMIUM TAX CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS

This amount is the lesser of: Total Net Premium Tax Credit or Income Tax Before Credits (E05800) minus Total Earned Income Credit and Making Work Pay Credit (prior year returns).

If Total Net Premium Tax Credit is greater than Income Tax Before Credits (reduced by the Earned Income Credit and Making Work Pay Credit), the following fields are computed:

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E11562 - NET PREMIUM TAX CREDIT USED TO OFFSET ALL OTHER TAXES

The lesser of:

1. Total Net Premium Tax Credit minus Net Premium Tax Credit used to offset Income Tax Before Credits (E11561); 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 and all other taxes (margin entries on line 62).

E11563 - NET PREMIUM TAX CREDIT, REFUNDABLE PORTION

Net Premium Tax Credit minus E11561 minus E11562 (see above for definitions and conditions).

E11601 TOTAL REFUNDABLE CREDITS USED TO OFFSET INCOME TAX BEFORE CREDITS

This amount is the summation of the amount of all refundable credits used to offset income tax before credits. The refundable credits applied, and the order, were Making Work Pay Credit (prior year), EIC (E59680), American Opportunity Credit, First Time Homebuyer Credit, Regulated Investment Company Credit, Adoption Credit, Prior Year Minimum Tax Credit, and Health Insurance Tax Credit.

If the total of all refundable credits is greater than Income Tax Before Credits, the following fields are computed:

E11602 - TOTAL REFUNDABLE CREDITS USED TO OFFSET ALL OTHER TAXES

The lesser of:

1. Total amount of refundable credits minus Total refundable credits used to offset income tax before credits (E11601); 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 and all other taxes (margin entries on line 62).

E11603 - TOTAL REFUNDABLE CREDITS, REFUNDABLE PARTS

Total amount of refundable credits minus E11601 minus E11602 (see above for definitions and conditions).

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E10605	TOTAL TAX PAYMENTS Total payments shown on the tax form, minus total refundable credits. This is limited to zero if there are refundable credits ⁴ .
E21040	ITEMIZED DEDUCTION LIMITATION The amount used to reduce deductible itemized deductions, as shown on line 9 of the Itemized Deductions Worksheet in the Form 1040 Schedule A Instructions for Tax Year 2014.
P22250	SHORT-TERM GAINS LESS LOSSES NET OF CARRYOVER All short-term capital gains less losses shown in column (h) of Schedule D except for the short-term capital loss carryover.
P23250	LONG-TERM GAINS LESS LOSSES NET OF CARRYOVER All long-term capital gains less losses shown in column (h) of Schedule D except for the long-term capital loss carryover
P25350	TOTAL RENTS AND ROYALTIES RECEIVED The sum of lines 23a through 23b on Schedule E
P25380	RENT/ROYALTY INTEREST EXPENSES The sum of lines 12 and 13 on Schedule E
P25700	RENT/ROYALTY NET INCOME OR LOSS The sum of income or loss from rental real estate or royalty properties as reported on line 21 on Schedule E.
E30400	NET EARNINGS FROM SELF-EMPLOYMENT INCOME SUBJECT TO SOCIAL SECURITY TAX, PRIMARY TAXPAYER The lesser of Schedule SE, Section B, Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the primary taxpayer's Schedule SE. For Section A of Schedule SE, this is line 4.
E30500	NET EARNINGS FROM SELF-EMPLOYMENT INCOME SUBJECT TO SOCIAL SECURITY TAX, SECONDARY TAXPAYER The lesser of Schedule SE, Section B, 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 Section A of Schedule SE, this is line 4.

⁴ Refundable credits include the Making Work Pay Credit (prior year), Earned Income Credit, Education Credit, First Time Homebuyers Credit, Additional Child Tax Credit, Net Premium Tax Credit and Prior Year Minimum Tax Credit.

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P60100	NET OPERATING LOSS TAX PREFERENCE PLUS OTHER ADJUSTMENTS Line 10 less line 11 plus line 27, Form 6251.
P61850	TOTAL ADJUSTMENTS & PREFERENCES EXCLUDING OTHER ADJUSTMENTS AND PREFERENCES Lines 2 through 26 excluding lines 10 and 11, Form 6251.
P65300	TOTAL CURRENT YEAR PASSIVE NET INCOME Line 1a plus 3a, Form 8582
P65400	TOTAL CURRENT YEAR PASSIVE NET LOSSES Sum of Lines 1b, 2c, and 3b, Form 8582
P27895	ACTUAL PRIOR-YEAR TAX Tentative current and Prior-Year Tax (S27860) less current year tax on Schedule J.
P87482	AMERICAN OPPORTUNITY QUALIFIED EXPENSES The total amount of qualified expenses reported on Part III line 27, Form 8863.
P86421	BOND PURCHASE AMOUNT The total of lines 4, 5a, and 6a on Form 8888.
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 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. Aggregated returns have a WSAMP set equal to 0.
TXRT	MARGINAL TAX RATE

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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)	10 percent marginal tax rate	10.0
(C)	15 percent marginal tax rate	15.0
(D)	20 percent marginal tax rate	20.0
(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
(I)	39.6 percent marginal tax rate	39.6

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TECHNICAL DESCRIPTION OF THE FILE

The Public Use file is available in CSV format. This comma separated file contains 178,135 records where the first record consists of only field names. Field names have been ordered first by code fields followed by amount fields in the same order as presented on pages 5 through 10.

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SAMPLE DESCRIPTION

This section describes the domain of the study, sample design and selection, data capture and cleaning, and the method of estimation.

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 2015.

All returns processed during 2015 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 or frivolous or fraudulent income information when recognized, were excluded in calculating estimates. This file excludes returns older than four years (Tax Year 2010 or less). 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 2014. While most returns processed during Calendar Year 2015 were for Tax Year 2014, some were returns for prior years. Returns for prior years were used in place of 2014 returns received and processed after December 31, 2015. 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 2015.

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. High combined business and farm total receipts of \$50,000,000 or more.
2. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).

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3. 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.
4. 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 0.07 percent to 10 percent⁵.

Tax data posting to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 2015 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 Submission Processing 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.

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.

⁵ See Bryant, Victoria, John Czajka, Goergia Ivsin, and Jim Nunns. "Design Changes to the SOI Public Use File (PUF)" Proceedings of the 107th Annual Conference on Taxation, 2014, National Tax Association for a more detailed description of the Public Use Tax File sample rates.

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In addition, all records in the Public Use Tax File are rebalanced to ensure accounting accuracy after disclosure avoidance procedures are applied.

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 2014, 0.02 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.

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Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2014

Description of the sample strata													Number of returns			
													Population counts [1]	Sample counts	Public-use sample counts [2]	
Grand total													149,647,908	343,748	178,130	
Form 1040 returns only with adjusted gros income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total													32,238	30,883	0	
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total													339	339	26	
Other Returns, total													149,615,331	312,526	178,104	
Description of the sample strata	Degree of interest [3]	Number of Returns by type of form attached														
		Form 1040, with Form 1116 or Form 2555			Form 1040, with Schedule C but without Form 1116 or Form 2555			Form 1040, with Schedule F but without Scheudle C, Form 1116 or Form 2555			All other forms					
		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.....		6,675,654	82,968	38,294	23,755,976	57,776	32,974	1,278,356	7,106	4,158	117,905,345	164,676	102,678	149,615,331	312,526	178,104
Indexed Negative Income [4]																
\$10,000,000 or more.....	All	388	388	35	1,228	1,228	125	164	164	14	1,324	1,324	128	3,104	3,104	302
\$5,000,000 under \$10,000,000....	All	692	692	67	1,833	1,833	192	256	256	22	2,304	2,304	225	5,085	5,085	506
\$2,000,000 under \$5,000,000.....	All	2,934	960	306	7,004	2,347	669	1,022	344	105	8,794	3,007	866	19,754	6,658	1,946
\$1,000,000 under \$2,000,000.....	All	6,282	963	641	13,953	2,181	1,293	2,433	382	242	17,788	2,814	1,759	40,456	6,340	3,935
\$500,000 under \$1,000,000.....	All	14,213	496	505	32,011	1,067	1,051	6,150	205	202	40,699	1,330	1,312	93,073	3,098	3,070
\$250,000 under \$500,000.....	All	28,458	313	308	67,440	661	643	11,440	131	131	88,680	827	801	196,018	1,932	1,883
\$120,000 under \$250,000.....	All	48,914	251	30	129,050	685	89	17,434	97	17	183,375	922	124	378,773	1,955	260
\$60,000 under \$120,000.....	All	51,990	154	37	156,314	478	99	18,030	62	20	249,903	761	172	476,237	1,455	328
Under \$60,000.....	All	37,787	76	29	372,050	695	269	23,184	45	14	532,327	993	373	965,348	1,809	685
Indexed Positive Income [3]																
Under \$30,000.....	1										34,735,335	34,935	24,211	34,735,335	34,935	24,211
Under \$30,000.....	2	241,228	254	178	3,937,688	3,889	2,678	67,548	71	48	26,540,550	26,290	18,038	30,787,014	30,504	20,942
Under \$30,000.....	3-4	320,547	283	193	5,843,729	5,730	4,005	87,668	93	71	6,861,944	6,865	4,714	13,113,888	12,971	8,983
\$30,000 under \$60,000.....	1-2	591,816	601	434	1,923,476	1,954	1,351	131,086	132	100	21,907,794	21,695	14,994	24,554,172	24,382	16,879
\$30,000 under \$60,000.....	3-4	727,455	757	509	3,819,709	3,737	2,606	222,424	232	170	6,831,751	6,853	4,743	11,601,339	11,579	8,028
\$60,000 under \$120,000.....	1-3	1,120,119	1,162	817	2,252,997	2,250	1,550	190,979	209	140	11,707,711	11,753	8,124	15,271,806	15,374	10,631
\$60,000 under \$120,000.....	4	843,053	852	595	2,545,632	2,536	1,781	187,955	179	119	3,342,170	3,441	2,364	6,918,810	7,008	4,859
\$120,000 under \$250,000.....	1-3	373,526	1,273	256	422,614	1,413	287	76,717	263	59	1,463,871	5,010	1,023	2,336,728	7,959	1,625
\$120,000 under \$250,000.....	4	1,063,822	3,513	746	1,477,658	4,902	1,029	105,563	337	79	2,321,654	7,660	1,575	4,968,697	16,412	3,429
\$250,000 under \$500,000.....	All	687,466	5,003	4,808	537,521	3,942	3,750	82,197	597	578	797,498	5,674	5,385	2,104,682	15,216	14,521
\$500,000 under \$1,000,000.....	All	311,080	7,695	7,612	156,059	3,858	3,796	33,616	813	808	199,860	4,933	4,834	700,615	17,299	17,050
\$1,000,000 under \$2,000,000.....	All	123,041	14,936	12,279	41,912	5,129	4,168	9,424	1,134	932	50,302	6,118	4,976	224,679	27,317	22,355
\$2,000,000 under \$5,000,000.....	All	56,991	18,494	5,611	13,008	4,171	1,226	2,478	772	235	15,619	5,075	1,541	88,096	28,512	8,613
\$5,000,000 under \$10,000,000....	All	14,379	14,379	1,391	2,196	2,196	216	408	408	37	2,786	2,786	267	19,769	19,769	1,911
\$10,000,000 or more.....	All	9,473	9,473	907	894	894	101	180	180	15	1,306	1,306	129	11,853	11,853	1,152

[1] This population includes an estimated 951,330 returns that contained no income information or frivolous or fraudulent income information when recognized or represented amended or tentative returns identified after sampling.

[2] This sample count excludes the 4 aggregated records capturing extremely high/low income returns.

[3] 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.

[4] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.5403 to represent a base year of 1991.

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Table B - Sample Codes

					Sample Code
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 1116 or 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	
	(2)	(3)	(4)	(5)	
Indexed Negative Income [1]					
\$10,000,000 or more.....	401	601	801	1	
\$5,000,000 under \$10,000,000.....	402	602	802	2	
\$2,000,000 under \$5,000,000.....	403	603	803	3	
\$1,000,000 under \$2,000,000.....	404	604	804	4	
\$500,000 under \$1,000,000.....	405	605	805	5	
\$250,000 under \$500,000.....	406	606	806	6	
\$120,000 under \$250,000.....	407	607	807	7	
\$60,000 under \$120,000.....	408	608	808	8	
Under \$60,000.....	409	609	809	9	
Indexed Positive Income [1]					
Under \$30,000.....	410	610	810	10	
Under \$30,000.....	411	611	811	11	
Under \$30,000.....	412	612	812	12	
\$30,000 under \$60,000.....	413	613	813	13	
\$30,000 under \$60,000.....	414	614	814	14	
\$60,000 under \$120,000.....	415	615	815	15	
\$60,000 under \$120,000.....	416	616	816	16	
\$120,000 under \$250,000.....	417	617	817	17	
\$120,000 under \$250,000.....	418	618	818	18	
\$250,000 under \$500,000.....	419	619	819	19	
\$500,000 under \$1,000,000.....	420	620	820	20	
\$1,000,000 under \$2,000,000.....	421	621	821	21	
\$2,000,000 under \$5,000,000.....	422	622	822	22	
\$5,000,000 under \$10,000,000.....	423	623	823	23	
\$10,000,000 or more.....	424	624	824	24	

[1] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.5403 to represent a base year of 1991.

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Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records

(Amounts in Thousands)

Codes and Values	Total		All Positive Values		All Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E00100	1,214	136,081,136	1,087	150,224,132	127	-14,142,996
E00200	839	8,226,499	839	8,226,499	0	0
E00300	1,191	7,874,477	1,191	7,874,477	0	0
E00400	900	1,275,416	900	1,275,416	0	0
E00600	1,124	16,866,568	1,124	16,866,568	0	0
E00650	1,097	14,147,176	1,097	14,147,176	0	0
E00700	589	779,614	589	779,614	0	0
E00900	447	-825,703	252	1,342,382	195	-2,168,085
E01000	1,155	87,227,990	914	87,228,660	241	-670
E01100	0	0	0	0	0	0
E01200	754	7,608,627	452	8,910,007	302	-1,301,380
E01400	193	339,693	193	339,693	0	0
E01500	325	527,977	325	527,977	0	0
E01700	280	346,116	280	346,116	0	0
E02000	1,116	17,450,679	639	31,608,613	477	-14,157,934
E02100	100	-120,460	28	125,123	72	-245,583
E02300	5	32	5	32	0	0
E02400	363	13,055	363	13,055	0	0
E02500	318	9,610	318	9,610	0	0
E03150	30	361	30	361	0	0
E03210	0	0	0	0	0	0
E03220	0	0	0	0	0	0
E03230	0	0	0	0	0	0
E03240	388	667,915	388	667,915	0	0
E03260	580	78,290	580	78,290	0	0
E03270	326	8,461	326	8,461	0	0
E03290	21	84	21	84	0	0
E03300	135	29,152	135	29,152	0	0
E03400	13	83	13	83	0	0
E04600	166	1,469	166	1,469	0	0
E04800	1,037	123,353,403	1,037	123,353,403	0	0
E05100	1,024	33,206,281	1,024	33,206,281	0	0
E05200	1,037	48,711,337	1,037	48,711,337	0	0
E05800	1,084	34,377,423	1,084	34,377,423	0	0

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E06000	780	44,523,609	780	44,523,609	0	0
E06200	780	44,206,223	780	44,206,223	0	0
E06300	780	17,594,324	780	17,594,324	0	0
E06500	1,097	35,407,918	1,097	35,407,918	0	0
E07150	934	2,032,915	934	2,032,915	0	0
E07180	0	0	0	0	0	0
E07200	0	0	0	0	0	0
E07220	8	12	8	12	0	0
E07230	0	0	0	0	0	0
E07240	8	16	8	16	0	0
E07260	16	816	16	816	0	0
E07300	826	1,681,184	826	1,681,184	0	0
E07400	429	251,978	429	251,978	0	0
E07600	60	48,495	60	48,495	0	0
E08800	1,069	32,344,508	1,069	32,344,508	0	0
E09400	580	156,580	580	156,580	0	0
E09600	402	941,689	402	941,689	0	0
E09700	6	8	6	8	0	0
E09730	733	112,394	733	112,394	0	0
E09740	981	3,063,410	981	3,063,410	0	0
E09750	14	70	14	70	0	0
E09800	0	0	0	0	0	0
E09900	16	51	16	51	0	0
E10300	1,154	35,723,991	1,154	35,723,991	0	0
E10605	1,180	41,509,311	1,180	41,509,311	0	0
E10700	887	3,526,990	887	3,526,990	0	0
E10900	998	21,043,792	998	21,043,792	0	0
E10950	0	0	0	0	0	0
E10960	0	0	0	0	0	0
E11070	6	12	6	12	0	0
E11100	768	16,936,078	768	16,936,078	0	0
E11200	129	1,117	129	1,117	0	0
E11300	52	255	52	255	0	0
E11400	18	8,413	18	8,413	0	0

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E11550	0	0	0	0	0	0
E11560	0	0	0	0	0	0
E11561	0	0	0	0	0	0
E11562	0	0	0	0	0	0
E11563	0	0	0	0	0	0
E11601	16	6,699	16	6,699	0	0
E11602	11	15	11	15	0	0
E11603	6	1,718	6	1,718	0	0
E11900	1,193	-5,753,368	217	1,775,144	976	-7,528,512
E12000	837	6,359,607	837	6,359,607	0	0
E12200	234	33,670	234	33,670	0	0
E17500	10	14,984	10	14,984	0	0
E18400	1,041	10,173,940	1,041	10,173,940	0	0
E18500	986	203,089	986	203,089	0	0
E19200	890	2,648,108	890	2,648,108	0	0
E19550	0	0	0	0	0	0
E19700	1,016	16,541,696	1,016	16,541,696	0	0
E19800	1,007	8,983,207	1,007	8,983,207	0	0
E20100	489	15,138,300	489	15,138,300	0	0
E20400	930	2,493,344	930	2,493,344	0	0
E20500	38	52,232	38	52,232	0	0
E20550	60	74,712	60	74,712	0	0
E20600	436	44,935	436	44,935	0	0
E20800	299	1,303,260	299	1,303,260	0	0
E21040	1,021	3,799,451	1,021	3,799,451	0	0
E22320	789	18,800,612	649	19,652,002	140	-851,390
E22370	766	556,062	766	556,062	0	0
E24515	341	1,240,924	341	1,240,924	0	0
E24516	978	91,587,920	978	91,587,920	0	0
E24518	146	451,906	146	451,906	0	0
E24560	721	16,593,353	721	16,593,353	0	0
E24570	84	89,971	84	89,971	0	0
E24598	287	264,161	287	264,161	0	0
E24615	188	158,035	188	158,035	0	0

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Returns	Amount	Returns	Amount	Returns	Amount
E25550	491	578,266	491	578,266	0	0
E25820	313	407,108	313	407,108	0	0
E25850	836	1,662,147	836	1,662,147	0	0
E25860	461	441,102	461	441,102	0	0
E25920	787	2,389,733	787	2,389,733	0	0
E25940	791	2,345,268	791	2,345,268	0	0
E25960	800	12,413,260	800	12,413,260	0	0
E25980	785	13,103,348	785	13,103,348	0	0
E26100	78	9,626	78	9,626	0	0
E26110	153	11,630	153	11,630	0	0
E26160	294	519,625	294	519,625	0	0
E26170	285	2,740,393	285	2,740,393	0	0
E26180	370	5,513,381	370	5,513,381	0	0
E26190	428	16,538,451	428	16,538,451	0	0
E26270	1,089	13,870,205	604	27,560,728	485	-13,690,523
E26390	250	3,254,052	250	3,254,052	0	0
E26400	191	936,197	191	936,197	0	0
E27200	21	41,874	21	41,874	0	0
E30400	353	30,453	353	30,453	0	0
E30500	90	5,668	90	5,668	0	0
E32800	0	0	0	0	0	0
E33000	0	0	0	0	0	0
E53240	300	157,658	300	157,658	0	0
E53280	349	295,635	349	295,635	0	0
E53300	42	52,011	42	52,011	0	0
E53317	268	50,203	268	50,203	0	0
E58950	894	7,461,133	894	7,461,133	0	0
E58990	62	560,717	62	560,717	0	0
E59560	0	0	0	0	0	0
E59680	0	0	0	0	0	0
E59700	0	0	0	0	0	0
E59720	0	0	0	0	0	0
E60000	1,029	103,360,738	887	114,091,618	142	-10,730,880
E62100	1,026	119,830,873	947	121,317,994	79	-1,487,121
E62720	930	88,773,732	930	88,773,732	0	0

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E62730	315	1,148,291	315	1,148,291	0	0
E62740	931	89,927,189	931	89,927,189	0	0
E62900	786	1,524,325	786	1,524,325	0	0
E68000	871	4,097,071	871	4,097,071	0	0
E82200	208	229,883	208	229,883	0	0
E85050	851	303,077	447	7,627,745	404	-7,324,668
E85090	949	66,464,882	778	66,996,729	171	-531,847
E85120	993	91,922,919	988	91,974,034	5	-51,115
E85180	941	9,614,488	941	9,614,488	0	0
E85570	0	0	0	0	0	0
E85595	0	0	0	0	0	0
E85600	0	0	0	0	0	0
E85770	0	0	0	0	0	0
E85775	0	0	0	0	0	0
E85785	0	0	0	0	0	0
E85790	0	0	0	0	0	0
E87521	0	0	0	0	0	0
E87530	0	0	0	0	0	0
E87550	0	0	0	0	0	0
P04470	1,214	27,606,027	1,214	27,606,027	0	0
P08000	26	43,687	26	43,687	0	0
P22250	1,037	-4,441,186	594	6,598,515	443	-11,039,701
P23250	1,118	82,241,849	1,029	84,245,503	89	-2,003,654
P25350	887	3,513,877	887	3,513,877	0	0
P25380	780	2,311,505	780	2,311,505	0	0
P25700	899	1202371	679	1525110	220	-322739
P27895	19	220274	19	220274	0	0
P60100	312	9208241	257	9308226	55	-99985
P61850	1023	10833051	954	11145111	69	-312060
P65300	915	10258334	915	10258334	0	0
P65400	936	4715086	936	4715086	0	0
P86421	0	0	0	0	0	0
P87482	0	0	0	0	0	0
S27860	19	396382	19	396382	0	0
T27800	24	429414	24	429414	0	0

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
AGIR1				
0	2,034,138	2,030,341	3,797	0.19%
1	1,834,463	1,852,298	-17,835	-0.97%
2	1,970,641	2,017,141	-46,500	-2.36%
3	2,155,135	2,185,624	-30,489	-1.41%
4	2,182,731	2,130,675	52,056	2.38%
5	2,119,540	2,120,505	-965	-0.05%
6	2,207,109	2,170,978	36,131	1.64%
7	2,255,877	2,204,845	51,032	2.26%
8	2,186,470	2,245,983	-59,513	-2.72%
9	2,363,171	2,332,856	30,315	1.28%
10	2,777,563	2,773,029	4,534	0.16%
11	2,476,068	2,376,786	99,282	4.01%
12	2,361,435	2,366,070	-4,635	-0.20%
13	2,351,758	2,366,269	-14,511	-0.62%
14	2,657,491	2,673,923	-16,432	-0.62%
15	2,443,042	2,473,809	-30,767	-1.26%
16	2,285,875	2,281,054	4,821	0.21%
17	2,364,851	2,418,033	-53,182	-2.25%
18	2,333,699	2,306,608	27,091	1.16%
19	2,223,399	2,191,619	31,780	1.43%
20	2,123,626	2,055,045	68,581	3.23%
21	10,061,750	9,916,752	144,998	1.44%
22	8,818,876	9,048,757	-229,881	-2.61%
23	14,599,675	14,328,124	271,551	1.86%
24	11,472,714	11,405,189	67,525	0.59%
25	19,394,648	19,381,241	13,407	0.07%
26	12,825,769	12,689,940	135,829	1.06%
27	17,501,251	17,551,202	-49,951	-0.29%
28	4,978,534	4,978,751	-217	0.00%
29	834,981	839,546	-4,565	-0.55%
30	180,446	183,082	-2,636	-1.46%
31	77,065	77,096	-31	-0.04%
32	109,475	110,654	-1,179	-1.08%
33	26,579	26,918	-339	-1.28%
34	16,733	15,909	824	4.92%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
96		127		
97		255		
98		379		
99		453		
CLAIM8965				
0	139,680,452	139,288,286	392,166	0.28%
1	5,417,136	5,380,449	36,687	0.68%
2	1,679,442	1,680,662	-1,220	-0.07%
3	823,400	888,195	-64,795	-7.87%
4	575,161	598,167	-23,006	-4.00%
5	274,757	292,106	-17,349	-6.31%
6	106,751	0	106,751	100.00%
7	36,356	0	36,356	100.00%
8	6,024	0	6,024	100.00%
9	4,166	0	4,166	100.00%
10 or more	2,934	0	2,934	100.00%
DSI				
0	139,562,034	139,114,658	447,376	0.32%
1	9,044,544	9,013,207	31,337	0.35%
EFI				
0	20,487,675	20,009,548	478,127	2.33%
2	128,118,903	128,118,317	586	0.00%
EIC				
0	127,452,954	127,026,091	426,863	0.33%
1	10,491,013	10,549,033	-58,020	-0.55%
2	7,213,246	7,178,471	34,775	0.48%
3	3,449,364	3,374,271	75,093	2.18%
ELECT				
0	139,933,708	139,452,639	481,069	0.34%
1	5,148,344	5,126,973	21,371	0.42%
2	3,524,526	3,548,253	-23,727	-0.67%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
FDED				
0		1,214		
1	43,965,083	44,011,232	-46,149	-0.10%
2	102,594,719	102,064,552	530,167	0.52%
3	2,046,775	2,050,868	-4,093	-0.20%
FLPDYR				
2001 or earlier	4,311	0	4,311	100.00%
2002	2,150	0	2,150	100.00%
2003	3,150	0	3,150	100.00%
2004	3,068	0	3,068	100.00%
2005	7,212	0	7,212	100.00%
2006	9,044	0	9,044	100.00%
2007	14,475	0	14,475	100.00%
2008	59,170	0	59,170	100.00%
2009	126,261	0	126,261	100.00%
2010	214,137	465,451	-251,314	-117.36%
2011	433,830	449,596	-15,766	-3.63%
2012	954,616	945,020	9,596	1.01%
2013	2,607,135	2,528,406	78,729	3.02%
2014	144,166,808	144,204,843	-38,035	-0.03%
2015	1,211	0	1,211	100.00%
FLPDMO				
1	17	0	17	100.00%
2	159	0	159	100.00%
3	33	0	33	100.00%
4	24	0	24	100.00%
5	3	0	3	100.00%
6	1,138	0	1,138	100.00%
7	32	0	32	100.00%
9	9	0	9	100.00%
10	43	0	43	100.00%
11	113	0	113	0.00%
12	147,347,264	148,127,865	-780,601	-0.53%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values		2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
F2441					
	0	141,488,651	140,995,507	493,144	0.35%
	1	4,633,194	4,640,484	-7,290	-0.16%
	2	2,473,003	2,480,740	-7,737	-0.31%
	3	8,824	11,134	-2,310	-26.18%
	4	2,905	0	2,905	100.00%
F3800					
	0	148,020,739	147,548,016	472,723	0.32%
	1	585,839	579,849	5,990	1.02%
F6251					
	0	138,587,356	138,028,378	558,978	0.40%
	1	10,019,222	10,099,487	-80,265	-0.80%
F8582					
	0	141,208,353	140,677,277	531,076	0.38%
	1	7,398,225	7,450,589	-52,364	-0.71%
F8606					
	0	146,755,420	146,299,794	455,626	0.31%
	1	1,392,615	1,394,262	-1,647	-0.12%
	2	458,543	433,809	24,734	5.39%
F8829					
	0	145,558,163	145,114,122	444,041	0.31%
	1	2,917,454	2,891,255	26,199	0.90%
	2	126,107	114,815	11,292	8.95%
	3	4,855	7,673	-2,818	-58.04%
F8867					
	0	132,960,594	132,524,352	436,242	0.33%
	1	15,645,984	15,603,513	42,471	0.27%
F8949					
	0	133,791,816	133,227,363	564,453	0.42%
	1	14,814,762	14,900,502	-85,740	-0.58%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
F8959				
0	144,772,088	144,255,246	516,842	0.36%
1	3,834,490	3,872,620	-38,130	-0.99%
F8960				
0	144,963,602	144,510,072	453,530	0.31%
1	3,642,976	3,617,793	25,183	0.69%
F8962				
0	144,986,536	144,571,182	415,354	0.29%
1	3,620,042	3,556,683	63,359	1.75%
F8965				
0	135,258,207	134,886,400	371,807	0.27%
1	13,348,371	13,241,465	106,906	0.80%
IE				
0	148,465,105	147,984,552	480,553	0.32%
1	141,473	143,314	-1,841	-1.30%
MARS				
0		1,214		
1	69,579,590	69,397,100	182,490	0.26%
2	53,924,864	53,972,734	-47,870	-0.09%
3	2,915,087	2,865,633	49,454	1.70%
4	22,077,498	21,891,184	186,314	0.84%
5	75,256	0	75,256	100.00%
6	34,284	0	34,284	100.00%
MIDR				
0	147,725,745	147,270,113	455,632	0.31%
1	880,833	857,752	23,081	2.62%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
N24				
0	107,939,284	107,560,213	379,071	0.35%
1	20,155,361	20,235,125	-79,764	-0.40%
2	13,962,836	14,179,891	-217,055	-1.55%
3	4,891,945	6,152,636	-1,260,691	-25.77%
4	1,246,442	0	1,246,442	100.00%
5	294,344	0	294,344	100.00%
6	71,603	0	71,603	100.00%
7	29,073	0	29,073	100.00%
8 or more	15,690	0	15,690	100.00%
N25				
0	146,035,128	145,518,400	516,728	0.35%
1	2,526,011	2,569,156	-43,145	-1.71%
2	45,440	40,310	5,130	11.29%
N30				
0	138,352,048	137,816,905	535,143	0.39%
1	9,438,284	9,482,052	-43,768	-0.46%
2	762,169	770,872	-8,703	-1.14%
3	51,718	55,115	-3,397	-6.57%
4	2,359	2,923	-564	-23.91%
PREP				
0	63,503,712	63,262,580	241,132	0.38%
1	81,779,257	81,483,138	296,119	0.36%
2	5,472	3,075	2,397	43.80%
3	0	0	0	
4	1,638,832	1,683,982	-45,150	-2.76%
6	1,679,306	1,695,091	-15,785	-0.94%
PREMNTHS				
0	145,235,965	144,834,517	401,448	0.28%
1	72,725	55,339	17,386	23.91%
2	92,016	86,760	5,256	5.71%
3	105,145	116,887	-11,742	-11.17%
4	120,713	121,720	-1,007	-0.83%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
5	123,572	108,923	14,649	11.85%
6	131,911	121,299	10,612	8.04%
7	119,501	121,659	-2,158	-1.81%
8	735,272	716,589	18,683	2.54%
9	493,133	477,647	15,486	3.14%
10	305,326	295,376	9,950	3.26%
11	254,959	268,231	-13,272	-5.21%
12	816,340	802,919	13,421	1.64%
SCHB				
0	127,656,551	127,223,514	433,037	0.34%
1	20,950,027	20,904,352	45,675	0.22%
SCHCF				
0	122,578,383	122,228,700	349,683	0.29%
1	24,205,058	24,067,962	137,096	0.57%
2	1,394,001	1,413,963	-19,962	-1.43%
3	274,605	269,063	5,542	2.02%
4	154,530	148,177	6,353	4.11%
SCHE				
0	128,903,245	128,464,754	438,491	0.34%
1	19,703,333	19,663,112	40,221	0.20%
TFORM				
0	84,921,477	84,532,702	388,775	0.46%
1	40,466,308	40,389,679	76,629	0.19%
2	23,218,794	23,205,484	13,310	0.06%
TXST				
0	36,918,245	36,804,257	113,988	0.31%
1	89,104,018	88,709,194	394,824	0.44%
2	5,998	5,707	291	4.85%
3	35,094	36,006	-912	-2.60%
4	203,719	189,898	13,821	6.78%
5	40,872	47,552	-6,680	-16.34%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
6	54,436	46,843	7,593	13.95%
7	21,810,383	21,841,382	-30,999	-0.14%
8	161,076	174,725	-13,649	-8.47%
9	96,012	95,038	974	1.01%
10	173,950	174,449	-499	-0.29%
11	2,776	1,601	1,175	42.33%
99		1,214		
XFPT				
0	9,046,856	9,015,547	31,309	0.35%
1	139,559,722	139,112,319	447,403	0.32%
XFST				
0	94,670,983	94,252,121	418,862	0.44%
1	53,935,595	53,875,744	59,851	0.11%
XOCAH				
0	101,368,853	101,133,904	234,949	0.23%
1	22,245,209	22,286,857	-41,648	-0.19%
2	16,777,272	16,811,591	-34,319	-0.20%
3	6,153,570	7,895,513	-1,741,943	-28.31%
4	1,538,156	0	1,538,156	100.00%
5	377,967	0	377,967	100.00%
6	91,770	0	91,770	100.00%
7	28,361	0	28,361	100.00%
8	11,733	0	11,733	100.00%
9 or more	13,687	0	13,687	100.00%
XOCAWH				
0	148,222,769	147,743,968	478,801	0.32%
1	317,918	319,734	-1,816	-0.57%
2	57,981	61,129	-3,148	-5.43%
3	7,900	3,034	4,866	61.59%
4 or more	10	0	10	100.00%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
XOODEP				
0	141,772,535	141,603,199	169,336	0.12%
1	4,858,481	4,797,232	61,249	1.26%
2	1,282,479	1,333,262	-50,783	-3.96%
3	484,136	394,173	89,963	18.58%
4	137,148	0	137,148	100.00%
5	57,092	0	57,092	100.00%
6	11,691	0	11,691	100.00%
7 or more	3,016	0	3,016	100.00%
XOPAR				
0	145,786,631	145,687,256	99,375	0.07%
1	2,285,409	2,124,484	160,925	7.04%
2	516,631	313,165	203,466	39.38%
3	15,732	2,960	12,772	81.18%
4	2,174	0	2,174	100.00%
XTOT				
0	9,044,132	9,011,351	32,781	0.36%
1	59,920,239	59,697,436	222,803	0.37%
2	40,847,940	40,928,656	-80,716	-0.20%
3	17,510,308	17,739,898	-229,590	-1.31%
4	13,672,387	14,085,358	-412,971	-3.02%
5	5,189,305	6,665,166	-1,475,861	-28.44%
6	1,707,391	0	1,707,391	100.00%
7	484,146	0	484,146	100.00%
8	146,677	0	146,677	100.00%
9	49,663	0	49,663	100.00%
10	16,368	0	16,368	100.00%
11	11,400	0	11,400	100.00%
12 or more	6,622	0	6,622	100.00%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
XTOT8962				
0	144,986,536	144,571,182	415,354	0.29%
1	1,517,982	1,491,703	26,279	1.73%
2	1,123,578	1,078,370	45,208	4.02%
3	454,169	450,820	3,349	0.74%
4	331,048	330,048	1,000	0.30%
5	125,820	205,742	-79,922	-63.52%
6	52,511	0	52,511	100.00%
7 or more	14,935	0	14,935	100.00%
XTOT8965				
0	147,986,028	147,511,447	474,581	0.32%
1	389,533	394,539	-5,006	-1.29%
2	121,077	115,283	5,794	4.79%
3	43,986	44,437	-451	-1.03%
4	35,256	28,072	7,184	20.38%
5	15,511	34,088	-18,577	-119.77%
6	4,735	0	4,735	100.00%
7 or more	10,452	0	10,452	100.00%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E00100	9,771,035,412	9,770,794,219	241,193	0.00%
E00200	6,784,947,852	6,771,680,428	13,267,424	0.20%
E00300	93,894,280	94,011,467	(117,187)	-0.12%
E00400	62,473,659	60,992,876	1,480,783	2.37%
E00600	254,702,232	257,813,772	(3,111,540)	-1.22%
E00650	192,447,711	195,303,148	(2,855,437)	-1.48%
E00700	30,088,465	30,366,636	(278,171)	-0.92%
E00800	10,052,345	8,742,098	1,310,247	13.03%
E00900	317,258,762	316,736,754	522,008	0.16%
E01000	687,387,778	685,486,333	1,901,445	0.28%
E01100	11,260,842	11,017,516	243,326	2.16%
E01200	8,972,556	8,879,570	92,986	1.04%
E01400	235,005,032	235,063,490	(58,458)	-0.02%
E01500	1,110,596,904	1,112,325,362	(1,728,458)	-0.16%
E01700	663,223,262	662,303,124	920,138	0.14%
E02000	679,383,869	684,804,765	(5,420,896)	-0.80%
E02100	-8,276,215	-7,416,705	(859,510)	10.39%
E02300	33,288,898	31,924,519	1,364,379	4.10%
E02400	575,126,918	577,078,113	(1,951,195)	-0.34%
E02500	261,155,939	261,669,506	(513,567)	-0.20%
E03150	13,229,272	12,962,807	266,465	2.01%
E03210	12,812,975	12,755,522	57,453	0.45%
E03220	959,210	984,263	(25,053)	-2.61%
E03230	3,871,885	3,857,070	14,815	0.38%
E03240	11,975,861	12,198,081	(222,220)	-1.86%
E03260	29,287,458	29,250,107	37,351	0.13%
E03270	28,112,970	27,398,015	714,955	2.54%
E03290	4,105,729	4,101,567	4,162	0.10%
E03300	23,214,590	22,983,187	231,403	1.00%
E03400	140,135	150,050	(9,915)	-7.08%
E03500	11,808,353	7,125,136	4,683,217	39.66%
E04600	1,121,602,989	1,099,637,194	21,965,795	1.96%
E04800	6,997,855,643	7,026,041,727	(28,186,084)	-0.40%
E05100	1,402,408,892	1,408,583,075	(6,174,183)	-0.44%
E05200	1,530,154,570	1,538,351,047	(8,196,477)	-0.54%
E05800	1,432,797,923	1,438,098,404	(5,300,481)	-0.37%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E06000	6,238,362,865	6,270,765,243	(32,402,378)	-0.52%
E06200	2,644,263,649	2,660,170,010	(15,906,361)	-0.60%
E06300	1,276,367,137	1,285,514,198	(9,147,061)	-0.72%
E06500	1,377,797,136	1,387,461,054	(9,663,918)	-0.70%
E07150	76,242,715	74,038,108	2,204,607	2.89%
E07180	3,504,960	3,544,217	(39,257)	-1.12%
E07200	7,704	8,531	(827)	-10.73%
E07220	27,201,568	26,954,565	247,003	0.91%
E07230	10,445,440	10,346,383	99,057	0.95%
E07240	1,380,719	1,337,149	43,570	3.16%
E07260	1,638,353	1,613,406	24,947	1.52%
E07300	21,648,047	20,656,438	991,609	4.58%
E07400	3,137,282	3,045,189	92,093	2.94%
E07600	963,909	949,916	13,993	1.45%
E08800	1,355,304,645	1,364,059,206	(8,754,561)	-0.65%
E09400	58,467,503	58,405,680	61,823	0.11%
E09600	28,645,905	28,609,480	36,425	0.13%
E09700	737	749	(12)	-1.63%
E09730	7,260,966	7,314,669	(53,703)	-0.74%
E09740	22,480,136	22,552,984	(72,848)	-0.32%
E09750	1,694,088	1,719,139	(25,051)	-1.48%
E09800	20,816	16,188	4,628	22.23%
E09900	5,840,378	6,083,343	(242,965)	-4.16%
E10300	1,444,390,211	1,445,830,805	(1,440,594)	-0.10%
E10605	1,589,290,274	1,591,593,732	(2,303,458)	-0.14%
E10700	1,126,411,434	1,126,281,015	130,419	0.01%
E10900	334,458,863	336,516,436	(2,057,573)	-0.62%
E10950	30,354	0	30,354	100.00%
E10960	9,111,582	9,109,521	2,061	0.02%
E11070	27,062,605	25,066,434	1,996,171	7.38%
E11100	125,325,287	125,724,124	(398,837)	-0.32%
E11200	2,890,863	2,885,289	5,574	0.19%
E11300	148,234	164,593	(16,359)	-11.04%
E11400	44,117	47,705	(3,588)	-8.13%
E11550	426	114	312	73.24%
E11560	1,010,733	996,331	14,402	1.42%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E11561	194,651	200,093	(5,442)	-2.80%
E11562	177,118	173,774	3,344	1.89%
E11563	638,964	622,494	16,470	2.58%
E11601	5,537,624	5,186,744	350,880	6.34%
E11602	9,754,986	9,116,234	638,752	6.55%
E11603	90,276,034	86,564,303	3,711,731	4.11%
E11900	-233,682,003	-232,102,739	(1,579,264)	0.68%
E12000	70,216,740	70,627,048	(410,308)	-0.58%
E12200	1,176,691	1,178,448	(1,757)	-0.15%
E17500	128,952,980	126,854,461	2,098,519	1.63%
E18400	328,303,527	335,000,925	(6,697,398)	-2.04%
E18500	181,035,692	181,892,733	(857,041)	-0.47%
E19200	307,962,385	307,928,477	33,908	0.01%
E19550	5,951,842	5,962,526	(10,684)	-0.18%
E19700	210,598,779	213,984,308	(3,385,529)	-1.61%
E19800	155,455,053	158,332,757	(2,877,704)	-1.85%
E20100	65,330,485	66,301,832	(971,347)	-1.49%
E20400	147,809,864	147,882,810	(72,946)	-0.05%
E20500	2,204,349	1,713,573	490,776	22.26%
E20550	90,653,325	90,453,359	199,966	0.22%
E20600	7,580,415	7,566,883	13,532	0.18%
E20800	104,902,010	104,959,421	(57,411)	-0.05%
E21040	44,699,003	44,811,930	(112,927)	-0.25%
E22320	185,667,658	181,945,206	3,722,452	2.00%
E22370	67,798,357	67,946,698	(148,341)	-0.22%
E24515	22,677,825	22,420,752	257,073	1.13%
E24516	828,634,364	857,591,375	(28,957,011)	-3.49%
E24518	4,980,299	4,654,562	325,737	6.54%
E24560	699,928,922	699,743,781	185,141	0.03%
E24570	1,015,992	888,045	127,947	12.59%
E24598	34,614,836	34,567,744	47,092	0.14%
E24615	3,260,811	3,162,733	98,078	3.01%
E25550	81,094,429	80,336,306	758,123	0.93%
E25820	48,866,235	48,203,315	662,920	1.36%
E25850	121,134,002	121,219,324	(85,322)	-0.07%
E25860	60,363,664	60,486,201	(122,537)	-0.20%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E25920	27,258,724	26,639,988	618,736	2.27%
E25940	67,018,292	67,682,502	(664,210)	-0.99%
E25960	92,375,613	91,754,694	620,919	0.67%
E25980	290,332,062	294,437,470	(4,105,408)	-1.41%
E26100	34,839,347	34,975,695	(136,348)	-0.39%
E26110	8,538,497	8,493,478	45,019	0.53%
E26160	4,674,260	4,585,042	89,218	1.91%
E26170	38,233,198	35,507,240	2,725,958	7.13%
E26180	62,861,575	61,578,066	1,283,509	2.04%
E26190	418,755,959	420,059,241	(1,303,282)	-0.31%
E26270	583,791,496	589,658,207	(5,866,711)	-1.00%
E26390	34,108,794	33,661,188	447,606	1.31%
E26400	4,316,612	4,314,900	1,712	0.04%
E27200	5,018,457	5,052,371	(33,914)	-0.68%
E30400	288,153,013	342,377,248	(54,224,235)	-18.82%
E30500	55,172,334	58,612,339	(3,440,005)	-6.24%
E32800	17,997,402	18,330,382	(332,980)	-1.85%
E33000	17,752,945	17,555,432	197,513	1.11%
E53240	642,248	608,371	33,877	5.27%
E53280	1,988,157	1,993,809	(5,652)	-0.28%
E53300	408,399	421,576	(13,177)	-3.23%
E53317	1,312,129	1,241,474	70,655	5.38%
E58950	51,966,858	51,277,745	689,113	1.33%
E58990	4,033,633	4,053,444	(19,811)	-0.49%
E59560	507,240,350	505,503,362	1,736,988	0.34%
E59680	1,387,075	1,265,035	122,040	8.80%
E59700	8,063,112	7,769,622	293,490	3.64%
E59720	58,888,995	57,611,587	1,277,408	2.17%
E60000	2,370,992,604	2,384,891,547	(13,898,943)	-0.59%
E62100	2,667,435,414	2,679,145,778	(11,710,364)	-0.44%
E62720	613,596,495	818,317,202	(204,720,707)	-33.36%
E62730	16,991,444	21,505,002	(4,513,558)	-26.56%
E62740	630,897,111	632,649,228	(1,752,117)	-0.28%
E62900	18,073,057	18,884,091	(811,034)	-4.49%
E68000	67,255,940	66,856,726	399,214	0.59%
E82200	9,847,473	9,455,966	391,507	3.98%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2014 Full SOI Individual Sample	2014 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E85050	93,670,932	92,649,563	1,021,369	1.09%
E85090	447,177,265	444,408,845	2,768,420	0.62%
E85120	741,955,321	741,008,761	946,560	0.13%
E85180	65,068,964	66,126,100	(1,057,136)	-1.62%
E85570	782,694	716,116	66,578	8.51%
E85595	6,371,386	6,259,396	111,990	1.76%
E85600	531,120	523,333	7,787	1.47%
E85770	11,175,462	11,052,614	122,848	1.10%
E85775	11,993,488	11,839,113	154,375	1.29%
E85785	1,828,759	1,782,697	46,062	2.52%
E85790	1,702,926	1,650,548	52,378	3.08%
E87521	23,292,831	23,410,516	(117,685)	-0.51%
E87530	16,793,102	17,145,906	(352,804)	-2.10%
E87550	2,380,328	2,400,202	(19,874)	-0.83%
P04470	2,111,954,546	1,213,767,292	898,187,254	42.53%
P08000	777,273	780,227	(2,954)	-0.38%
P22250	8,681,915	3,863,766	4,818,149	55.50%
P23250	698,236,214	697,584,083	652,131	0.09%
P25350	359,704,477	356,520,207	3,184,270	0.89%
P25380	305,518,880	301,259,560	4,259,320	1.39%
P25700	54,185,597	55,253,609	(1,068,012)	-1.97%
P27895	5,380,287	5,925,777	(545,490)	-10.14%
P60100	72,574,699	69,444,240	3,130,459	4.31%
P61850	256,021,509	257,360,893	(1,339,384)	-0.52%
P65300	211,808,427	211,067,844	740,583	0.35%
P65400	87,128,576	85,562,054	1,566,522	1.80%
P86421	30,052	32,356	(2,304)	-7.67%
P87482	31,300,484	34,176,980	(2,876,496)	-9.19%
S27860	8,764,287	9,577,181	(812,894)	-9.28%
T27800	6,997,667	7,622,925	(625,258)	-8.94%

2014 STATISTICS OF INCOME PUBLIC USE TAX FILE

2014 FEDERAL TAX FORMS (with element numbers referenced)

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning

, 2014, ending

, 20

See separate instructions.

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 instructions.

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Presidential Election CampaignCheck here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status1 ☐ Single2 ☐ 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 instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6ab ☐ Spouse**c Dependents:**

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if child under age 17 qualifying for child tax credit (see instructions)If more than four dependents, see instructions and check here ☐

				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a **Taxable** interest. Attach Schedule B if requiredb **Tax-exempt** interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

9b

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

16a Pensions and annuities

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your **total 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 instructions.

Adjusted Gross Income

23 Educator expenses

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 35

37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,200
Married filing jointly or Qualifying widow(er), \$12,400
Head of household, \$9,100

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. } Total boxes checked ▶ 39a <input type="checkbox"/>		
	if: <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. }		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) <input type="text"/>	62	
63	Add lines 56 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	2014 estimated tax payments and amount applied from 2013 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b <input type="checkbox"/>		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	
76a	Amount of line 75 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	76a	
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
77	Amount of line 75 you want applied to your 2015 estimated tax	77	

Amount You Owe

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
79	Estimated tax penalty (see instructions)	79	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

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

Joint return? See instructions. Keep a copy for your records.

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.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶				Firm's EIN ▶
Firm's address ▶				Phone no.

Your first name and initial		Last name		OMB No. 1545-0074
				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 instructions.			Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				
Foreign country name		Foreign province/state/county		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
		Foreign postal code		

Filing status Check only one box.	1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ►
	2 <input type="checkbox"/> Married filing jointly (even if only one had income)	
	3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ►	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)

Exemptions If more than six dependents, see instructions.	6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a.				Boxes checked on 6a and 6b No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above	
	b <input type="checkbox"/> Spouse					
	c Dependents:				Add numbers on lines above ►	
	(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you		(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
						<input type="checkbox"/>
						<input type="checkbox"/>
				<input type="checkbox"/>		
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 instructions.	7 Wages, salaries, tips, etc. Attach Form(s) W-2.		7	
	8a Taxable interest. Attach Schedule B if required.		8a	
	b Tax-exempt interest. Do not include on line 8a.		8b	
	9a Ordinary dividends. Attach Schedule B if required.		9a	
	b Qualified dividends (see instructions).		9b	
	10 Capital gain distributions (see instructions).		10	
	11a IRA distributions.	11a	11b Taxable amount (see instructions).	11b
	12a Pensions and annuities.	12a	12b Taxable amount (see instructions).	12b
	13 Unemployment compensation and Alaska Permanent Fund dividends.		13	
	14a Social security benefits.	14a	14b Taxable amount (see instructions).	14b
15 Add lines 7 through 14b (far right column). This is your total income . ► 15				

Adjusted gross income	16 Educator expenses (see instructions).	16
	17 IRA deduction (see instructions).	17
	18 Student loan interest deduction (see instructions).	18
	19 Tuition and fees. Attach Form 8917.	19
	20 Add lines 16 through 19. These are your total adjustments .	20
21 Subtract line 20 from line 15. This is your adjusted gross income . ► 21		

Tax, credits, and payments**Standard Deduction for—**

• People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,200

Married filing jointly or Qualifying widow(er), \$12,400

Head of household, \$9,100

If you have a qualifying child, attach Schedule EIC.

22	Enter the amount from line 21 (adjusted gross income).	22	
23a	Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind if: <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind } Total boxes checked ▶ 23a <input type="checkbox"/>		
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b <input type="checkbox"/>		
24	Enter your standard deduction .	24	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
26	Exemptions. Multiply \$3,950 by the number 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 instructions).	28	
29	Excess advance premium tax credit repayment. Attach Form 8962.	29	
30	Add lines 28 and 29.	30	
31	Credit for child and dependent care expenses. Attach Form 2441.	31	
32	Credit for the elderly or the disabled. Attach Schedule R.	32	
33	Education credits from Form 8863, line 19.	33	
34	Retirement savings contributions credit. Attach Form 8880.	34	
35	Child tax credit. Attach Schedule 8812, if required.	35	
36	Add lines 31 through 35. These are your total credits .	36	
37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.	37	
38	Health care: individual responsibility (see instructions). Full-year coverage <input type="checkbox"/>	38	
39	Add line 37 and line 38. This is your total tax .	39	
40	Federal income tax withheld from Forms W-2 and 1099.	40	
41	2014 estimated tax payments and amount applied from 2013 return.	41	
42a	Earned income credit (EIC).	42a	
b	Nontaxable combat pay election. 42b		
43	Additional child tax credit. Attach Schedule 8812.	43	
44	American opportunity credit from Form 8863, line 8.	44	
45	Net premium tax credit. Attach Form 8962.	45	
46	Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments .	46	

Refund

Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.

47	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid .	47	
48a	Amount of line 47 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	48a	
▶ b	Routing number <input type="text"/>	▶ c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
▶ d	Account number <input type="text"/>		
49	Amount of line 47 you want applied to your 2015 estimated tax .	49	

Amount you owe

50	Amount you owe. Subtract line 46 from line 39. For details on how to pay, see instructions.	50	
51	Estimated tax penalty (see instructions).	51	

Third party designee

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

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


Joint return? See instructions. Keep a copy for your records.

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

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid preparer use only

Print/type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

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 instructions.			Apt. no.	 Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).			Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
Foreign country name		Foreign province/state/county	Foreign postal code	





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 instructions).	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 \$10,150 if single ; \$20,300 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,
Credits,
and Tax**

7	Federal income tax withheld from Form(s) W-2 and 1099.		7	
8a	Earned income credit (EIC) (see instructions)		8a	
b	Nontaxable combat pay election.	8b		
9	Add lines 7 and 8a. These are your total payments and credits .		9	
10	Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.		10	
11	Health care: individual responsibility (see instructions)	Full-year coverage <input type="checkbox"/>	11	
12	Add lines 10 and 11. This is your total tax .		12	

RefundHave it directly
deposited! See
instructions and
fill in 13b, 13c,
and 13d, or
Form 8888.

13a	If line 9 is larger than line 12, subtract line 12 from line 9. This is your refund . If Form 8888 is attached, check here  <input type="checkbox"/>		13a	
 b	Routing number	<input type="text"/>	 c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
 d	Account number	<input type="text"/>		

**Amount
You Owe**

14	If line 12 is larger than line 9, subtract line 9 from line 12. This is the amount you owe . For details on how to pay, see instructions.	14	
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**Third Party
Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No			
Designee's name	Phone no.	Personal identification number (PIN)	<input type="text"/>

**Sign
Here**Joint return? See
instructions.Keep a copy for
your records.

Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

**Paid
Preparer
Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no.			

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

► Attach to Form 1040.

OMB No. 1545-0074

2014

Attachment
Sequence No. **07**

Your social security number

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040, line 38 2			
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead	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 (check only one box):			
	a	<input type="checkbox"/> Income taxes, or	5		
	b	<input type="checkbox"/> General sales taxes			
	6	Real estate taxes (see instructions)	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		
Note. Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►	11		
	12	Points not reported to you on Form 1098. See instructions for special rules	12		
	13	Mortgage insurance premiums (see instructions)	13		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14		
	15	Add lines 10 through 14		15	
	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16		
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17		
	18	Carryover from prior year	18		
Gifts to Charity		19 Add lines 16 through 18		19	
Casualty and Theft Losses		20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20	
Job Expenses and Certain Miscellaneous Deductions		21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	21		
	22	Tax preparation fees	22		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ►	23		
	24	Add lines 21 through 23	24		
	25	Enter amount from Form 1040, line 38 25			
	26	Multiply line 25 by 2% (.02)	26		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27	
Other Miscellaneous Deductions		28 Other—from list in instructions. List type and amount ►		28	
Total Itemized Deductions		29 Is Form 1040, line 38, over \$152,525?		29	
		<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			
		<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			
		30 If you elect to itemize deductions even though they are less than your standard deduction, check here			

**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2014
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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
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 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
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 the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15

Part III Summary

16	Combine lines 7 and 15 and enter the result	16				
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 					
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.					
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ►	18				
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ►	19				
20	Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.					
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <table style="margin-left: 20px;"> <tr> <td> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) </td> <td style="font-size: 3em; vertical-align: middle;">}</td> <td style="vertical-align: middle;">.</td> </tr> </table>	<ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) 	}	21	()
<ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) 	}				
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.					
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.					

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 in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42) to figure your tax. Before completing this worksheet, complete Form 1040 through line 43 (or Form 1040NR through line 41).

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 41) is zero or less.
- Instead, see the instructions for Form 1040, line 44 (or Form 1040NR, line 42).

1.	Enter your taxable income from Form 1040, line 43 (or Form 1040NR, line 41). (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040, line 44)	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 (used to figure investment interest expense deduction), 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: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> • \$36,900 if single or married filing separately; • \$73,800 if married filing jointly or qualifying widow(er); or • \$49,400 if head of household </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div>.....</div> </div>	15.	<input type="text"/>
16.	Enter the smaller of line 1 or line 15	16.	<input type="text"/>
17.	Enter the smaller of line 14 or line 16	17.	<input type="text"/>
18.	Subtract line 10 from line 1. If zero or less, enter -0-	18.	<input type="text"/>
19.	Enter the larger of line 17 or line 18	19.	<input type="text"/>
20.	Subtract line 17 from line 16. This amount is taxed at 0%.	20.	<input type="text"/>
If lines 1 and 16 are the same, skip lines 21 through 41 and go to line 42. 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 20 (if line 20 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.	Enter: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> • \$406,750 if single; • \$228,800 if married filing separately; • \$457,600 if married filing jointly or qualifying widow(er); or • \$432,200 if head of household </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div>.....</div> </div>	24.	<input type="text"/>
25.	Enter the smaller of line 1 or line 24	25.	<input type="text"/>
26.	Add lines 19 and 20	26.	<input type="text"/>
27.	Subtract line 26 from line 25. If zero or less, enter -0-	27.	<input type="text"/>
28.	Enter the smaller of line 23 or line 27	28.	<input type="text"/>
29.	Multiply line 28 by 15% (.15)	29.	<input type="text"/>
30.	Add lines 22 and 28	30.	<input type="text"/>

If lines 1 and 30 are the same, skip lines 31 through 41 and go to line 42. Otherwise, go to line 31.

Schedule D Tax Worksheet—Continued

31.	Subtract line 30 from line 21	31.	<input type="text"/>
32.	Multiply line 31 by 20% (.20)	32.	<input type="text"/>
If Schedule D, line 19, is zero or blank, skip lines 33 through 38 and go to line 39. Otherwise, go to line 33.			
33.	Enter the smaller of line 9 above or Schedule D, line 19	33.	<input type="text"/>
34.	Add lines 10 and 19	34.	<input type="text"/>
35.	Enter the amount from line 1 above	35.	<input type="text"/>
36.	Subtract line 35 from line 34. If zero or less, enter -0-	36.	<input type="text"/>
37.	Subtract line 36 from line 33. If zero or less, enter -0-	37.	<input type="text"/>
38.	Multiply line 37 by 25% (.25)	38.	<input type="text"/>
If Schedule D, line 18, is zero or blank, skip lines 39 through 41 and go to line 42. Otherwise, go to line 39.			
39.	Add lines 19, 20, 28, 31, and 37	39.	<input type="text"/>
40.	Subtract line 39 from line 1	40.	<input type="text"/>
41.	Multiply line 40 by 28% (.28)	41.	<input type="text"/>
42.	Figure the tax on the amount on line 19 . If the amount on line 19 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 19 is \$100,000 or more, use the Tax Computation Worksheet	42.	<input type="text"/>
43.	Add lines 29, 32, 38, 41, and 42	43.	<input type="text"/>
44.	Figure the tax on the amount on line 1 . If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	44.	<input type="text"/>
45.	Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 43 or line 44. Also include this amount on Form 1040, line 44 (or Form 1040NR, line 42). (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Form 1040 instructions)	45.	<input type="text"/>

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

**If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040, line 44, before completing this line.

**SCHEDULE E
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**Supplemental Income and Loss**

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

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

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

2014Attachment
Sequence No. **13**

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 instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.**A** Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No**B** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a	Physical address of each property (street, city, state, ZIP code)				
A					
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A		A			<input type="checkbox"/>
B		B			<input type="checkbox"/>
C		C			<input type="checkbox"/>

Type of Property:

- | | | | |
|---------------------------|------------------------------|-------------|--------------------|
| 1 Single Family Residence | 3 Vacation/Short-Term Rental | 5 Land | 7 Self-Rental |
| 2 Multi-Family Residence | 4 Commercial | 6 Royalties | 8 Other (describe) |

Income:	Properties:	A	B	C
3 Rents received	3			
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	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 instructions)	12			
13 Other interest.	13			
14 Repairs.	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities.	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21			
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	(
23a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. 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			

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11344L

Schedule E (Form 1040) 2014

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 instructions.**27** Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, 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? If you answered "Yes," see instructions before completing this section. ☐ **Yes** ☐ **No**

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

Passive Income and Loss				Nonpassive Income and Loss					
(f) Passive loss allowed (attach Form 8582 if required)		(g) Passive income from Schedule K-1		(h) Nonpassive loss from Schedule K-1		(i) Section 179 expense deduction from Form 4562		(j) Nonpassive income from Schedule K-1	
A									
B									
C									
D									
29a	Totals								
b	Totals								
30	Add columns (g) and (j) of line 29a							30	
31	Add columns (f), (h), and (i) of line 29b							31	()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below							32	

Part III Income or Loss From Estates and Trusts

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

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

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

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

Part V Summary

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions) . . .	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . .	43	

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► **Information about Schedule SE and its separate instructions is at www.irs.gov/schedulese.**
► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2014
Attachment
Sequence No. **17**

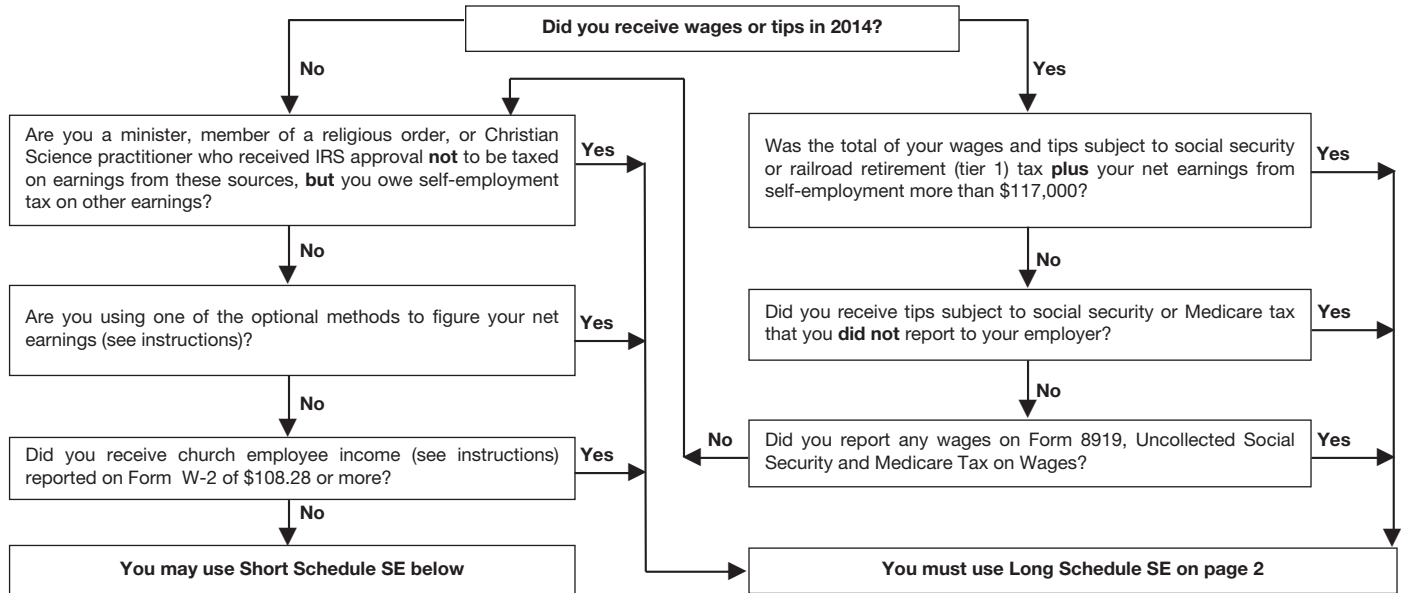
Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)

Social security number of person
with **self-employment** income ►

Before you begin: To determine if you must file Schedule SE, see the instructions.

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* in the instructions.



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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a		
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	()
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 instructions for types of income to report on this line. See instructions for other income to report	2		
3	Combine lines 1a, 1b, and 2	3		
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ► Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4		
5	Self-employment tax. If the amount on line 4 is: • \$117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 • More than \$117,000, multiply line 4 by 2.9% (.029). Then, add \$14,508 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	5		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11358Z

Schedule SE (Form 1040) 2014

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)Social security number of person
with **self-employment** income ►**Section B—Long Schedule SE****Part I Self-Employment Tax****Note.** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

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"/>
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	()
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 instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions)	2	
3	Combine lines 1a, 1b, and 2	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	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 instructions for definition of church employee income	5a	
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b	
6	Add lines 4c and 5b	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 2014	7	117,000 00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$117,000 or more, skip lines 8b through 10, and go to line 11	8a	
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b	
c	Wages subject to social security tax (from Form 8919, line 10)	8c	
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d 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	
11	Multiply line 6 by 2.9% (.029)	11	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55	12	
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	13	

Part II Optional Methods To Figure Net Earnings (see instructions)**Farm Optional Method.** You may use this method **only** if (a) your gross farm income¹ was not more than \$7,200, or (b) your net farm profits² were less than \$5,198.

14	Maximum income for optional methods	14	4,800 00
15	Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$4,800. Also include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$5,198 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 (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Child and Dependent Care Expenses1040
1040A
1040NR

OMB No. 1545-0074

2014Attachment
Sequence No. **21**Department of the Treasury
Internal Revenue Service (99)

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

▶ Information about Form 2441 and its separate instructions is at
www.irs.gov/form2441.

Name(s) shown on return

Your social security number

Part I **Persons or Organizations Who Provided the Care—You must complete this part.**
(If you have more than two care providers, see the instructions.)

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. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 60a, or Form 1040NR, line 59a.**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 2014 for the person listed in column (a)
First	Last		

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 31**3****4** Enter your **earned income**. See instructions**4****5** If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4**5****6** Enter the **smallest** of line 3, 4, or 5**6****7** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.**7****8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

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

If line 7 is:

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

X.

9 Multiply line 6 by the decimal amount on line 8. If you paid 2013 expenses in 2014, see the instructions**9****10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.**10****11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47**11**

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11862M

Form **2441** (2014)

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2014. 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 2013 and used in 2014 during the grace period. See instructions	13		
14	Enter the amount, if any, you forfeited or carried forward to 2015. See instructions	14	()
15	Combine lines 12 through 14. See instructions	15		
16	Enter the total amount of qualified expenses incurred in 2014 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 you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18. 	19		
20	Enter the smallest of line 17, 18, or 19	20		
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).	21		
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22		
23	Subtract line 22 from line 15	23		
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24		
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25		
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. 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." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	26		

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27		
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28		
29	Subtract line 28 from line 27. If zero or less, stop . You cannot take the credit. Exception. If you paid 2013 expenses in 2014, see the instructions for line 9	29		
30	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30		
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31		

General Business Credit

► Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.
 ► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Identifying number

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
 (See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked	1		
2	Passive activity credits from line 2 of all Parts III with box B checked 2			
3	Enter the applicable passive activity credits allowed for 2014 (see instructions)	3		
4	Carryforward of general business credit to 2014. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4		
5	Carryback of general business credit from 2015. Enter the amount from line 2 of Part III with box D checked (see instructions)	5		
6	Add lines 1, 3, 4, and 5	6		

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return	7		
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56	8		
9	Add lines 7 and 8	9		
10a	Foreign tax credit	10a		
b	Certain allowable credits (see instructions)	10b		
c	Add lines 10a and 10b	10c		
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11		
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12		
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13		
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14		
15	Enter the greater of line 13 or line 14	15		
16	Subtract line 15 from line 11. If zero or less, enter -0-	16		
17	Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17		

Part II Allowable Credit (Continued)**Note.** If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions)	18		
19	Enter the greater of line 13 or line 18	19		
20	Subtract line 19 from line 11. If zero or less, enter -0-	20		
21	Subtract line 17 from line 20. If zero or less, enter -0-	21		
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22		
23	Passive activity credit from line 3 of all Parts III with box B checked 23			
24	Enter the applicable passive activity credit allowed for 2014 (see instructions)	24		
25	Add lines 22 and 24	25		
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26		
27	Subtract line 13 from line 11. If zero or less, enter -0-	27		
28	Add lines 17 and 26	28		
29	Subtract line 28 from line 27. If zero or less, enter -0-	29		
30	Enter the general business credit from line 5 of all Parts III with box A checked	30		
31	Reserved	31		
32	Passive activity credits from line 5 of all Parts III with box B checked 32			
33	Enter the applicable passive activity credits allowed for 2014 (see instructions)	33		
34	Carryforward of business credit to 2014. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34		
35	Carryback of business credit from 2015. Enter the amount from line 5 of Part III with box D checked (see instructions)	35		
36	Add lines 30, 33, 34, and 35	36		
37	Enter the smaller of line 29 or line 36	37		
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38		

Name(s) shown on return

Identifying number

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A** ☐ General Business Credit From a Non-Passive Activity **E** ☐ Reserved
B ☐ General Business Credit From a Passive Activity **F** ☐ Reserved
C ☐ General Business Credit Carryforwards **G** ☐ Eligible Small Business Credit Carryforwards
D ☐ General Business Credit Carrybacks **H** ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ☐

(a) Description of credit		(b)	(c)	
Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		If claiming the credit from a pass-through entity, enter the EIN	Enter the appropriate amount	
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d		
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation) .	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	New hire retention (carryforward only)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		
3	Enter the amount from Form 8844 here and on the applicable line of Part II .	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d		
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II .	5		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II .	6		

Investment Interest Expense Deduction

► Information about Form 4952 and its instructions is at www.irs.gov/form4952.

► Attach to your tax return.

OMB No. 1545-0191

2014
 Attachment
 Sequence No. **51**

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2014 (see instructions)	1		
2	Disallowed investment interest expense from 2013 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)	4a				
4b	Qualified dividends included on line 4a	4b				
4c	Subtract line 4b from line 4a	4c				
4d	Net gain from the disposition of property held for investment	4d				
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e				
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 2015. 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		

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2014)

Alternative Minimum Tax—Individuals► Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.

► 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, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1		
2	Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	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 in the instructions for this line	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 27.	5		
6	If Form 1040, line 38, is \$152,525 or less, enter -0-. Otherwise, see instructions	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	Alternative tax net operating loss deduction	11	()
12	Interest from specified private activity bonds exempt from the regular tax	12		
13	Qualified small business stock (7% of gain excluded under section 1202)	13		
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14		
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15		
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16		
17	Disposition of property (difference between AMT and regular tax gain or loss)	17		
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18		
19	Passive activities (difference between AMT and regular tax income or loss)	19		
20	Loss limitations (difference between AMT and regular tax income or loss)	20		
21	Circulation costs (difference between regular tax and AMT)	21		
22	Long-term contracts (difference between AMT and regular tax income)	22		
23	Mining costs (difference between regular tax and AMT)	23		
24	Research and experimental costs (difference between regular tax and AMT)	24		
25	Income from certain installment sales before January 1, 1987	25	()
26	Intangible drilling costs preference	26		
27	Other adjustments, including income-based related adjustments	27		
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$242,450, see instructions.)	28		

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2014, see instructions.)			
IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . .				
Single or head of household \$117,300 \$52,800 Married filing jointly or qualifying widow(er) 156,500 82,100 Married filing separately 78,250 41,050				
29	If line 28 is over the amount shown above for your filing status, see instructions.			
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30		
31	• If you are filing Form 2555 or 2555-EZ, see 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 64 here. • All others: If line 30 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result.	31		
32	Alternative minimum tax foreign tax credit (see instructions)	32		
33	Tentative minimum tax. Subtract line 32 from line 31	33		
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34		
35	AMT. 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

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	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 in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	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 refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	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 \$182,500 or less (\$91,250 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result ▶	42		
43	Enter: <ul style="list-style-type: none"> • \$73,800 if married filing jointly or qualifying widow(er), • \$36,900 if single or married filing separately, or • \$49,400 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 in 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 the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	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. This amount is taxed at 0%	47		
48	Subtract line 47 from line 46	48		
49	Enter: <ul style="list-style-type: none"> • \$406,750 if single • \$228,800 if married filing separately • \$457,600 if married filing jointly or qualifying widow(er) • \$432,200 if head of household 	49		
50	Enter the amount from line 45	50		
51	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 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	51		
52	Add line 50 and line 51	52		
53	Subtract line 52 from line 49. If zero or less, enter -0-	53		
54	Enter the smaller of line 48 or line 53	54		
55	Multiply line 54 by 15% (.15) ▶	55		
56	Add lines 47 and 54	56		
If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.				
57	Subtract line 56 from line 46	57		
58	Multiply line 57 by 20% (.20) ▶	58		
If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.				
59	Add lines 41, 56, and 57	59		
60	Subtract line 59 from line 36	60		
61	Multiply line 60 by 25% (.25) ▶	61		
62	Add lines 42, 55, 58, and 61	62		
63	If line 36 is \$182,500 or less (\$91,250 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,650 (\$1,825 if married filing separately) from the result	63		
64	Enter the smaller of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	64		

Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

Name(s) shown on return

Identifying number

Part I 2014 Passive Activity Loss**Caution:** Complete Worksheets 1, 2, and 3 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** in 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 this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. 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 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 instructions**6****7** Enter modified adjusted gross income, but not less than zero (see instructions)**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 instructions**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 in 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 2014.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return**16**

**Credit for Prior Year Minimum Tax—
Individuals, Estates, and Trusts**► Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.

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

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2013 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 \$238,550 and you were married filing separately for 2013, see instructions	4		
5	Enter: \$80,800 if married filing jointly or qualifying widow(er) for 2013; \$51,900 if single or head of household for 2013; or \$40,400 if married filing separately for 2013. Estates and trusts, enter \$23,100	5		
6	Enter: \$153,900 if married filing jointly or qualifying widow(er) for 2013; \$115,400 if single or head of household for 2013; or \$76,950 if married filing separately for 2013. Estates and trusts, enter \$76,950	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 under age 24 at the end of 2013, 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 2013 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2013 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 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions. 	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 2013 Form 6251, line 34, or 2013 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 2015

16	Enter the amount from your 2013 Form 6251, line 35, or 2013 Form 1041, Schedule I, line 56 . . .	16		
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2013 credit carryforward. Enter the amount from your 2013 Form 8801, line 26	19		
20	Enter your 2013 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21		
22	Enter your 2014 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2014 Form 6251, line 33, or 2014 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 2014 Form 1040, line 54 (check box b); Form 1040NR, line 51 (check box b); or Form 1041, Schedule G, line 2c	25		
26	Credit carryforward to 2015. 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

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

Caution. If you did not complete the 2013 Qualified Dividends and Capital Gain Tax Worksheet, the 2013 Schedule D Tax Worksheet, or Part V of the 2013 Schedule D (Form 1041), see the instructions before completing this part.

- 27** Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2013, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions

27

Caution. If for **2013** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.

- 28** Enter the amount from line 6 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2013 Schedule D Tax Worksheet, or the amount from line 26 of the 2013 Schedule D (Form 1041), whichever applies*

28

If you figured your 2013 tax using the 2013 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.

- 29** Enter the amount from line 19 of your 2013 Schedule D (Form 1040), or line 18b, column (2), of the 2013 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 2013 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 \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions

33

- 34** Enter:

- \$72,500 if married filing jointly or qualifying widow(er) for 2013,
- \$36,250 if single or married filing separately for 2013,
- \$48,600 if head of household for 2013, or
- \$2,450 for an estate or trust.

Form 1040NR filers, see instructions.

34

- 35** Enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2013 Schedule D Tax Worksheet, or the amount from line 27 of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1040, line 43, or 2013 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions

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** Subtract line 38 from line 37

39

- 40** Enter:

- \$400,000 if single for 2013,
- \$225,000 if married filing separately for 2013,
- \$450,000 if married filing jointly or qualifying widow(er) for 2013,
- \$425,000 if head of household for 2013, or
- \$11,950 for an estate or trust.

Form 1040NR filers, see instructions.

40

- 41** Enter the amount from line 36

41

- 42** Form 1040 filers, enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2013 Schedule D (Form 1041) or line 18 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either the worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions

42

Part III Tax Computation Using Maximum Capital Gains Rates (continued)

43	Add lines 41 and 42	43		
44	Subtract line 43 from line 40. If zero or less, enter -0-	44		
45	Enter the smaller of line 39 or line 44	45		
46	Multiply line 45 by 15% (.15) ▶	46		
47	Add lines 38 and 45	47		
If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.				
48	Subtract line 47 from line 37	48		
49	Multiply line 48 by 20% (.20) ▶	49		
If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.				
50	Add lines 32, 47, and 48	50		
51	Subtract line 50 from line 27	51		
52	Multiply line 51 by 25% (.25) ▶	52		
53	Add lines 33, 46, 49, and 52	53		
54	If line 27 is \$179,500 or less (\$89,750 or less if married filing separately for 2013), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions	54		
55	Enter the smaller of line 53 or line 54 here and on line 11. If you filed Form 2555 or 2555-EZ for 2013, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11	55		

* The 2013 Qualified Dividends and Capital Gain Tax Worksheet is in the 2013 Instructions for Form 1040. The 2013 Schedule D Tax Worksheet is in the 2013 Instructions for Schedule D (Form 1040) (or the 2013 Instructions for Schedule D (Form 1041)).

**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.

► Information about Schedule J and its separate instructions is at www.irs.gov/schedulej.

OMB No. 1545-0074

2014
Attachment
Sequence No. **20**

Name(s) shown on return

Social security number (SSN)

1	Enter the taxable income from your 2014 Form 1040, line 43, or Form 1040NR, line 41	1		
2a	Enter your elected farm income (see instructions). Do not enter more than the amount on line 1	2a		
Capital gain included on line 2a:				
b	Excess, if any, of net long-term capital gain over net short-term capital loss	2b		
c	Unrecaptured section 1250 gain	2c		
3	Subtract line 2a from line 1	3		
4	Figure the tax on the amount on line 3 using the 2014 tax rates (see instructions)	4		
5	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2013, enter the amount from your 2013 Schedule J, line 11. • 2012 but not 2013, enter the amount from your 2012 Schedule J, line 15. • 2011 but not 2012 or 2013, enter the amount from your 2011 Schedule J, line 3. Otherwise, enter the taxable income from your 2011 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	5		
6	Divide the amount on line 2a 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 2011 tax rates (see instructions)	8		
9	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2013, enter the amount from your 2013 Schedule J, line 15. • 2012 but not 2013, enter the amount from your 2012 Schedule J, line 3. Otherwise, enter the taxable income from your 2012 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	9		
10	Enter the amount from line 6	10		
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	11		
12	Figure the tax on the amount on line 11 using the 2012 tax rates (see instructions)	12		
13	If you used Schedule J to figure your tax for 2013, enter the amount from your 2013 Schedule J, line 3. Otherwise, enter the taxable income from your 2013 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions	13		
14	Enter the amount from line 6	14		
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	15		
16	Figure the tax on the amount on line 15 using the 2013 tax rates (see instructions)	16		
17	Add lines 4, 8, 12, and 16	17		

18	Amount from line 17	18	
19	<p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2013, enter the amount from your 2013 Schedule J, line 12. • 2012 but not 2013, enter the amount from your 2012 Schedule J, line 16. • 2011 but not 2012 or 2013, enter the amount from your 2011 Schedule J, line 4. <p>Otherwise, enter the tax from your 2011 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.</p>	19	
20	<p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2013, enter the amount from your 2013 Schedule J, line 16. • 2012 but not 2013, enter the amount from your 2012 Schedule J, line 4. <p>Otherwise, enter the tax from your 2012 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.</p>	20	
21	<p>If you used Schedule J to figure your tax for 2013, enter the amount from your 2013 Schedule J, line 4. Otherwise, enter the tax from your 2013 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15 . . .</p>	21	
	<p>*Only include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions). Do not include alternative minimum tax from Form 1040A.</p>		
22	Add lines 19 through 21	22	
23	Tax. Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42	23	
<p>Caution. Your tax may be less if you figure it using the 2014 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.</p>			

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ Attach to Form 1040 or Form 1040A.

▶ Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.

OMB No. 1545-0074

2014
Attachment
Sequence No. **50**

Your social security number

*Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.***Part I Refundable American Opportunity Credit**

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. 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	3	
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	
6	If line 4 is: <ul style="list-style-type: none"> • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) 	6	
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.	8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (.20)	12	
13	Enter: \$128,000 if married filing jointly; \$64,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. 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	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: <ul style="list-style-type: none"> • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) 	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33	19	

Name(s) shown on return

Your social security number



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return)	21 Student social security number (as shown on page 1 of your tax return)
22 Educational institution information (see instructions)	
a. Name of first educational institution	b. Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No	(2) Did the student receive Form 1098-T from this institution for 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No
(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No	(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 <input type="checkbox"/> Yes <input type="checkbox"/> No filled in and Box 7 checked?
If you checked "No" in both (2) and (3) , skip (4) .	If you checked "No" in both (2) and (3) , skip (4) .
(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). _____	(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). _____
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2014? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 24.	
24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2014 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.	
25 Did the student complete the first 4 years of post-secondary education before 2014? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.	
26 Was the student convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student.	



You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000	27
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28
29 Multiply line 28 by 25% (.25)	29
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31
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Allocation of Refund (Including Savings Bond Purchases)► Information about Form 8888 and its instructions is at www.irs.gov/form8888.

► Attach to your income tax return.

Your social security number

Part I Direct Deposit

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

1a	Amount to be deposited in first account (see instructions)	1a	
b	Routing number <input type="text"/>	c	<input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
2a	Amount to be deposited in second account.	2a	
b	Routing number <input type="text"/>	c	<input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
3a	Amount to be deposited in third account.	3a	
b	Routing number <input type="text"/>	c	<input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		

Part II U.S. Series I Savings Bond Purchases

Complete this part if you want to buy paper bonds with a portion of your refund.



If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked.
See instructions for more details.

4	Amount to be used for bond purchases for yourself (and your spouse, if filing jointly)	4	
5a	Amount to be used to buy bonds for yourself, your spouse, or someone else.	5a	
b	Enter the owner's name (First then Last) for the bond registration <input type="text"/>		
c	If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/> <input type="text"/>		
6a	Amount to be used to buy bonds for yourself, your spouse, or someone else.	6a	
b	Enter the owner's name (First then Last) for the bond registration <input type="text"/>		
c	If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/> <input type="text"/>		

Part III Paper Check

Complete this part if you want a portion of your refund to be sent to you as a check.

7	Amount to be refunded by check	7	
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Part IV Total Allocation of Refund

8	Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the refund amount shown on your tax return	8	
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**Net Investment Income Tax—
Individuals, Estates, and Trusts**

▶ Attach to your tax return.

▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

Name(s) shown on your tax return

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	
2	Ordinary dividends (see instructions)		2	
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b		
c	Combine lines 4a and 4b		4c	
5a	Net gain or loss from disposition of property (see instructions)	5a		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		
b	State, local, and foreign income tax (see instructions)	9b		
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13–17. Estates and trusts complete lines 18a–21. If zero or less, enter -0-	12	
Individuals:			
13	Modified adjusted gross income (see instructions)	13	
14	Threshold based on filing status (see instructions)	14	
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	
16	Enter the smaller of line 12 or line 15	16	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions)	17	
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions)	21	

Premium Tax Credit (PTC)

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

▶ Information about Form 8962 and its separate instructions is at www.irs.gov/form8962.

Your social security number

Relief
(see instructions) ☐**Part 1: Annual and Monthly Contribution Amount**

1	Family Size: Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d	1	
2a	Modified AGI: Enter your modified AGI (see instructions) 2a	b	Enter total of your dependents' modified AGI (see instructions) 2b
3	Household Income: Add the amounts on lines 2a and 2b	3	
4	Federal Poverty Line: Enter the federal poverty amount as determined by the family size on line 1 and the federal poverty table for your state of residence during the tax year (see instructions). Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input type="checkbox"/> Other 48 states and DC	4	
5	Household Income as a Percentage of Federal Poverty Line: Divide line 3 by line 4. Enter the result rounded to a whole percentage. (For example, for 1.542 enter the result as 154, for 1.549 enter as 155.) (See instructions for special rules.)	5	%
6	Is the result entered on line 5 less than or equal to 400%? (See instructions if the result is less than 100%). <input type="checkbox"/> Yes. Continue to line 7. <input type="checkbox"/> No. You are not eligible to receive PTC. If you received advance payment of PTC, see the instructions for how to report your Excess Advance PTC Repayment amount.		
7	Applicable Figure: Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	
8a	Annual Contribution for Health Care: Multiply line 3 by line 7 8a	b	Monthly Contribution for Health Care: Divide line 8a by 12. Round to whole dollar amount 8b

Part 2: Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9 Did you share a policy with another taxpayer or get married during the year and want to use the alternative calculation? (see instructions)
☐ **Yes.** Skip to Part 4, Shared Policy Allocation, or Part 5, Alternative Calculation for Year of Marriage. ☐ **No. Continue to line 10.**

10 Do all Forms 1095-A for your tax household include coverage for January through December with no changes in monthly amounts shown on lines 21–32, columns A and B?
☐ **Yes. Continue to line 11.** Compute your annual PTC. Skip lines 12–23 and continue to line 24.
☐ **No. Continue to lines 12–23.** Compute your monthly PTC and continue to line 24.

Annual Calculation	A. Premium Amount (Form(s) 1095-A, line 33A)	B. Annual Premium Amount of SLCP (Form(s) 1095-A, line 33B)	C. Annual Contribution Amount (Line 8a)	D. Annual Maximum Premium Assistance (Subtract C from B)	E. Annual Premium Tax Credit Allowed (Smaller of A or D)	F. Annual Advance Payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						
Monthly Calculation	A. Monthly Premium Amount (Form(s) 1095-A, lines 21–32, column A)	B. Monthly Premium Amount of SLCP (Form(s) 1095-A, lines 21–32, column B)	C. Monthly Contribution Amount (Amount from line 8b or alternative marriage monthly contribution)	D. Monthly Maximum Premium Assistance (Subtract C from B)	E. Monthly Premium Tax Credit Allowed (Smaller of A or D)	F. Monthly Advance Payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						

24	Total Premium Tax Credit: Enter the amount from line 11E or add lines 12E through 23E and enter the total here	24	
25	Advance Payment of PTC: Enter the amount from line 11F or add lines 12F through 23F and enter the total here	25	
26	Net Premium Tax Credit: If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If you elected the alternative calculation for marriage, enter zero. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	

Part 3: Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess Advance Payment of PTC: If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	
28	Repayment Limitation: Using the percentage on line 5 and your filing status, locate the repayment limitation amount in the instructions. Enter the amount here	28	
29	Excess Advance Premium Tax Credit Repayment: Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44	29	

Part 4: Shared Policy Allocation

Complete the following information for up to four shared policy allocations. See instructions for allocation details.

Shared Policy Allocation 1

30	a Policy Number (Form 1095-A, line 2)	b SSN of taxpayer sharing allocation	c Allocation start month	d Allocation stop month
Allocation percentage applied to monthly amounts		e. Premium Percentage	f. SLCSP Percentage	g. Advance Payment of the PTC Percentage

Shared Policy Allocation 2

31	a Policy Number (Form 1095-A, line 2)	b SSN of taxpayer sharing allocation	c Allocation start month	d Allocation stop month
Allocation percentage applied to monthly amounts		e. Premium Percentage	f. SLCSP Percentage	g. Advance Payment of the PTC Percentage

Shared Policy Allocation 3

32	a Policy Number (Form 1095-A, line 2)	b SSN of taxpayer sharing allocation	c Allocation start month	d Allocation stop month
Allocation percentage applied to monthly amounts		e. Premium Percentage	f. SLCSP Percentage	g. Advance Payment of the PTC Percentage

Shared Policy Allocation 4

33	a Policy Number (Form 1095-A, line 2)	b SSN of taxpayer sharing allocation	c Allocation start month	d Allocation stop month
Allocation percentage applied to monthly amounts		e. Premium Percentage	f. SLCSP Percentage	g. Advance Payment of the PTC Percentage

34 Have you completed shared policy allocation information for all allocated Forms 1095-A?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add allocated amounts across all allocated policies with amounts for non-allocated policies from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns A, B, and F. Compute the amounts for lines 12–23, columns C–E, and continue to line 24.

☐ **No.** See the instructions to report additional shared policy allocations.

Part 5: Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part 5.

35	Alternative entries for your SSN	a Alternative family size	b Monthly contribution	c Alternative start month	d Alternative stop month
36	Alternative entries for your spouse's SSN	a Alternative family size	b Monthly contribution	c Alternative start month	d Alternative stop month

Health Coverage Exemptions

▶ Attach to Form 1040, Form 1040A, or Form 1040EZ.

▶ Information about Form 8965 and its separate instructions is at www.irs.gov/form8965.

Name as shown on return

Your social security number

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part I**Marketplace-Granted Coverage Exemptions for Individuals:** If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	a Name of Individual	b SSN	c Exemption Certificate Number
1			
2			
3			
4			
5			
6			

Part II**Coverage Exemptions for Your Household Claimed on Your Return:****7a** Are you claiming an exemption because your household income is below the filing threshold? ☐ Yes ☐ No**b** Are you claiming a hardship exemption because your gross income is below the filing threshold? ☐ Yes ☐ No**Part III****Coverage Exemptions for Individuals Claimed on Your Return:** If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	a Name of Individual	b SSN	c Exemption Type	d Full Year	e Jan	f Feb	g Mar	h Apr	i May	j June	k July	l Aug	m Sept	n Oct	o Nov	p Dec
8																
9																
10																
11																
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