

Filing Season Supplement
for
Authorized IRS *e-file* Providers

Tax Year 2003

Publication 1345A

**This document supplements
Publication 1345 (Rev. 1-2001)**

**This revision supercedes
Publication 1345A (Rev. 1-2003)**

Tax Year 2003 IRS *e-file* Calendar

For Tax Period January 1 – December 31, 2003

Transmitting of live IRS Individual Income Tax Returns begins January 16, 2004

Last date for...

Transmitting timely filed returns April 15, 2004

Transmitting timely filed Forms 4868 April 15, 2004

Retransmitting rejected timely filed returns April 20, 2004

Retransmitting rejected timely filed Forms 4868 April 20, 2004

Transmitting timely filed Forms 4868 or 2350 to meet overseas exception June 15, 2004

Retransmitting rejected timely filed Forms 4868 or 2350 to meet overseas exception June 20, 2004

Transmitting returns on extension from Forms 4868 August 16, 2004

Transmitting timely filed Forms 2688 August 16, 2004

Retransmitting rejected returns on extension from Forms 4868 August 21, 2004

Retransmitting rejected timely filed Forms 2688 August 21, 2004

Transmitting late or returns on extension from Forms 2688 October 15, 2004

Retransmitting rejected late returns or returns on extension from Forms 2688 October 20, 2004

Transmitting test transmissions No cut off date

Submitting IRS *e-file* applications No cut off date

Table of Contents

Part I – Information Directories

The IRS <i>e-file</i> Telephone Directory	Page 3
The IRS Web Site	Page 5
The IRS <i>e-file</i> Submission Processing Center Relationships	Page 6
The IRS <i>e-file</i> Application	Page 7
State e-file Coordinators	Page 8

Part II—Tax Year 2003 Filing Season Information

IRS <i>e-file</i> Updates	Page 17
Accepted Forms and Schedules	Page 22
Post of Duty Codes	Page 24
Form 8453	Page 28
Form 8453-OL	Page 29
Form 8878	Page 30
Form 8879	Page 32
Form 9325	Page 36

Part III—Error Reject Code Explanations

Error Reject Code Explanations for Individual Income Tax Returns	Page 41
Error Reject Code Explanations for Electronically Transmitted Documents	Page 105

Appendix

Form Field Exhibits Index	Page A-1
Form Field Exhibits	Page B-1

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PART I

Information Directories

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The IRS *e-file* Telephone Directory

Topic	Services Offered	Number
APPLICATION AND SUITABILITY	Questions and status of application and suitability to participate in IRS <i>e-file</i>	1-866-255-0654
CREDIT CARD PAYMENTS	Pay an actual or estimated balance due of individual income tax between January 2, 2004 and December 30, 2004	1-888-PAY-1040 www.pay1040.com 1-800-2PAYTAX www.officialpayments.com
e-HELP	IRS <i>e-file</i> and e-services questions and issues	1-866-255-0654
ELECTRONIC FUNDS WITHDRAWAL (DIRECT DEBIT) PAYMENTS	Check the status or cancel scheduled payments	1-888-353-4537
ELECTRONIC FILING BULLETIN BOARD	Requires modem; IRS <i>e-file</i> operations and administrative information, updated periodically; downloadable files	859-292-0137
FINGERPRINT CARDS	Obtain cards for principals and Responsible Officials for new or revised applications	1-866-255-0654
FORMS BY FAX	Need 5 digit fax order number from tax package or catalog	703-368-9694
FRAUD	Report suspicious activity in IRS <i>e-file</i> , refer to www.irs.gov for more information.	1-800-829-0433
PUBLICATIONS	Order IRS publications and forms by phone	1-800-829-3676
SOCIAL SECURITY ADMINISTRATION	For assistance if returns reject due to problems with SSNs, name controls or dates of birth	1-800-772-1213
TAX FORMS	Order IRS forms and publications by phone	1-800-829-3676
TAX HELP	IRS tax assistance	1-800-829-1040
REFUND HOT LINE (refund info)	Automated refund information – wait at least 3 weeks after acknowledgment before calling	1-800-829-1954
TELETAX (tax help)	Automated tax help– see topic numbers in tax package	1-800-829-4477

ALL TRANSMISSION problems and **PATS TESTING** questions

Call **e-Help** **1-866-255-0654** (toll-free)

The IRS Web Site

www.irs.gov

The following areas exist within the **IRS Web Site**.
Areas may vary slightly as revisions are made to the site.

IRS e-file (www.irs.gov/efile)

(IRS *e-file* and electronic payment information)

- **IRS e-file PROVIDERS**
(www.irs.gov/taxpros/providers) (useful, current information intended for those looking to, or currently, participating in IRS *e-file*)

- **IRS e-file NEWS AND ALERTS**

(timely, current IRS *e-file* Program updates, seminars, and other important information)

- **FEDERAL/STATE**

(information and state contacts for Federal/State and direct state *e-file*)

- **IRS e-file LIBRARY**

(latest versions of IRS *e-file* technical publications and IRS *e-file* market research data)

- **SUBSCRIPTION SERVICES**

(subscribe to receive QuickAlerts, Digital Dispatch and local IRS information)

- **e-SERVICES**

(web-based products for professionals and payers to do business with the IRS electronically)

- **ELECTRONIC PAYMENT OPTIONS** (payment options and types of individual taxes that can be paid electronically)

- **IRS e-file FOR INDIVIDUAL TAXPAYERS**

(locations of the nearest Authorized IRS *e-file* Providers and information regarding other IRS *e-file* Partners)

TAX PROFESSIONALS

(www.irs.gov/taxpros)

(useful, current tax information for tax professionals)

- **IRS NATIONWIDE TAX FORUMS**

(IRS partners with stakeholders to educate and serve the tax practitioner community)

The Newsroom

(www.irs.gov/newsroom)

(the latest information from the IRS)

IRS *e-file* SUBMISSION PROCESSING CENTER RELATIONSHIPS

<p>If Fed/State return and ... State return is for below state:</p> <p>If Federal return only and ... a. ERO business location is in: -or- b. Online taxpayer address per Federal return is in:</p>	<p>Send Form 8453/8453-OL to:</p>
<p>Foreign addresses, U.S. possessions, returns containing Forms 2555/2555-EZ</p> <hr/> <p>Alaska, Arizona, California, Colorado, Hawaii, Idaho, Illinois, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, Wyoming</p>	<p>Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Branch Austin, TX 73344-0254</p>
<p>Alabama, Arkansas, Georgia, Louisiana, Mississippi, North Carolina, Tennessee</p>	<p>Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Branch Memphis, TN 37544-0254</p>
<p>Connecticut, Delaware, District of Columbia, Florida, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia</p>	<p>Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Operations Andover, MA 05544-0254</p>

Fed/State Participants are bolded.

The IRS *e-file* Application

You may submit new and revised e-file applications to IRS electronically* via e-services at www.irs.gov/taxpros. If you prefer to complete and mail Form 8633, *Application to Participate in the IRS e-file Program*, you may continue to do so.

IRS <i>e-file</i> Applications (Form 8633)	Andover Submission Processing Center
New applications, revised applications and revisions by letter (on your firm's official letterhead) may be mailed to:	EFU--Stop 983 P.O. Box 4099 Woburn, MA 01888-4099

* The electronic e-file application was not yet available as of the date this was published. It should be available in 2004.

STATE e-file COORDINATORS

<p>ALABAMA DEPARTMENT OF REVENUE http://www.ador.state.al.us Buddy Bray, Coordinator Individual and Corporate Tax Division Gordon Persons Bldg. Room 4340 50 N. Ripley St. Montgomery, Al 36104</p>	<p>E-mail: bbray@revenue.state.al.us Telephone (334) 242-1219 Fax: (334) 353-8068</p>
<p>Arizona Department of Revenue http://www.revenue.state.az.us Office of Electronic Filing 1600 West Monroe Ave. 6th Floor Phoenix, AZ 85007</p>	<p>E-mail: efile@revenue.state.az.us Telephone (602) 716-6513/6514 Fax (602) 716-7986</p>
<p>Arkansas Department of Finance and Administration http://www.state.ar.us/efile Dan Brown, Coordinator P.O. Box 8110 (ZIP 72203-8110) 7th and Wolfe Streets G-34 Little Rock, AR 72201</p>	<p>E-mail: dan.brown@rev.state.ar.us Telephone (501) 682-7070 Help Desk (501) 682-7925 Fax (501) 682-7393</p>
<p>California Franchise Tax Board http://www.ftb.ca.gov Sean McDaniel, Coordinator Electronic Processing Section MSA-1 Franchise Tax Board P.O. Box 1468 Sacramento, CA 95812</p>	<p>E-mail: efile@ftb.ca.gov Telephone (916) 845-0353 Fax (916) 845-0287</p>
<p>Colorado Department of Revenue http://www.revenue.state.co.us Stephen Asbell, Coordinator 1375 Sherman St., Rm. 286 Denver, CO 80061</p>	<p>E-mail: sasbell@spike.dor.state.co.us Telephone (303) 866-5581 Fax (303) 866-2833</p>
<p>Connecticut Department of Revenue Services http://www.drs.state.ct.us Jason Purslow, Coordinator 25 Sigourney St. Hartford, CT 06106</p>	<p>E-mail: jason.purslow@po.state.ct.us Telephone (860) 297-5979 Fax (860) 297-4757</p>
<p>Delaware Division of Revenue http://www.state.de.us/revenue James Stewart, Coordinator 820 N. French St. Wilmington, DE 19801</p>	<p>E-mail: jastewart@state.de.us Telephone (302) 577-8170 Fax (302) 577-8202</p>

<p>District of Columbia http://www.dc.gov Office of Chief Financial Officer Sonja Peterson, Coordinator 941 North Capital St., 6th Floor Washington, DC 20002</p>	<p>E-mail: sonja.peterson@dc.gov Telephone (202) 442-6461 Fax (202) 442-6330</p>
<p>Georgia Department of Revenue http://www.gatax.org Sandy Sharpe, Coordinator 270 Washington St., Rm. 201A Atlanta, GA 30334</p>	<p>E-mail: ssharp@gw.rev.state.ga.us Help Desk (404) 675-4992 Fax (404) 651-8266</p>
<p>Hawaii Department of Taxation http://www.state.hi.us/tax/tax.html Susan Adamson, Coordinator P.O. Box 259 Honolulu, HI 96809-0259</p>	<p>E-mail: efile@tax.state.hi.us Telephone: (808) 587-1692 Fax not available</p>
<p>Idaho State Tax Commission http://www.state.id.us Dawn Glazier, Coordinator 800 Park Blvd., Plaza IV Boise, ID 83722-0410</p>	<p>E-mail: dglazier@tax.state.id.us Telephone (208) 334-7822 Fax (208) 334-7650</p>
<p>Illinois Department of Revenue http://www.iltax.com Kevin Richards, Coordinator 101 West Jefferson St., 2-249 Springfield, IL 62702</p>	<p>E-mail: krichards@revenue.state.il.us Help Desk (217) 524-4767 or 4097 Fax (217) 782-7992</p>
<p>Indiana Department of Revenue http://www.in.gov/dor Bill Dunbar, Coordinator 5150 Decatur Blvd Indianapolis, IN 46241</p>	<p>E-mail: bdunbar@dor.state.in.us Telephone (317) 615-2508 Fax (317) 615-2520</p>
<p>Iowa Department of Revenue and Finance http://www.state.ia.us/government/drf Richard Jacobs, Coordinator 1305 East Walnut, 4th Fl. Des Moines, IA 50319</p>	<p>E-mail: Richard.Jacobs@idrf.state.ia.us Help Desk (515) 242-6359 Fax (515) 242-6040</p>
<p>Kansas Department of Revenue www.ksrevenue.org Terry Hunt, Coordinator 915 SW Harrison Topeka, KS 66625-4066</p>	<p>E-mail: Terry_hunt@kdor.state.ks.us Telephone (785) 296-4066 Fax (785) 296-0153</p>

<p>Kentucky Revenue Cabinet http://revenue.state.ky.us Judy Ritchie, Coordinator 1266 Louisville Rd. Frankfort, KY 40620</p>	<p>E-mail: Judy.Ritchie@mail.state.ky.us Telephone (502) 564-5370 Fax (502) 564-9897</p>
<p>Louisiana Department of Revenue http://www.rev.state.la.us Naomi Foret, Coordinator (P.O. Box 201 Zip 70821-0201) 617 North 3rd St. Baton Rouge, LA 70802</p>	<p>E-mail: nforet@rev.state.la.us Help Desk (225) 219-2490 or 2492 Fax (225) 219-2489</p>
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New Mexico Taxation and Revenue http://www.state.nm.us/tax Paul Mann, Coordinator 1100 S. St. Francis Drive #3040 Santa Fe, NM 87501	E-mail: pmann@state.nm.us Telephone (505) 476-3773 Fax (505) 827-0469
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PART II

Tax Year 2003 Filing Season Information

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IRS e-file Updates for Tax Year 2003

New Toll-Free Number for e-Help

Authorized IRS *e-file* Providers (Providers) may contact e-Help at the new toll-free number, 1-866-255-0654 with non-account related questions and issues concerning IRS *e-file*, Electronic Federal Tax Payment System (EFTPS), and e-services. This new centralized toll-free number for e-Help replaces the toll numbers for the IRS *e-file* Help Desks previously used by Providers for IRS *e-file* related inquiries. Callers outside of the 50 U.S. States and/or U.S. Territories should call the international telephone number, 1-512-416-7750.

e-services are Now Available

e-services is a suite of web-based products that will allow tax professionals and payers to do business with the IRS electronically. These services are available 24 hours a day, 7 days a week from just about any computer with an internet connection. For more information regarding e-service products or to register to use e-services go to the IRS website at www.irs.gov.

IRS e-file Application

Applicants and participants in IRS *e-file* may submit new and revised IRS *e-file* applications electronically at the IRS web site www.irs.gov. Most revisions may be made electronically by any individual who is designated by the firm to revise its IRS *e-file* application and also registered as a user of e-services. To add new principals or Responsible Officials each individual must register for e-services and complete and sign applicable parts of the e-file application. All tax professional firms wishing to file returns electronically must apply to participate in IRS *e-file* by completing an IRS *e-file* application either electronically or by using Form 8633.

Note: The electronic e-file application was not yet available as of the date this was published. It should be available in 2004.

Publication 1345

Publication 1345 is being revised to include updates to IRS *e-file* since last revised in January, 2001. The publication will be available at the IRS web site www.irs.gov via IRS *e-file* Technical Publications and Forms and Publications. A Quick Alert will advise when Pub. 1345 is available. The publication will not be mailed to Authorized IRS *e-file* Providers this year.

Electronic Payments

Individuals may pay past due taxes for the preceding tax year, as well as the current year, by credit card even if the taxpayer does not have an active Installment Agreement with the IRS.

New Forms

Six additional will be accepted for IRS e-file for Tax Year 2003:

- Form 8860, *Qualified Zone Academy Bond Credit*
- Form 8873, *Extraterritorial Income Exclusion*
- Form 8874, *New Markets Credit*
- Form 8881, *Credit for Small Employer Pension Plan Startup Costs*
- Form 8882, *Credit for Employer-Provided Child Care Facilities and Services*
- Form 8884, *New York Liberty Zone Business Employee Credit*

Electronic Signatures

Beginning Tax Year 2003 taxpayers filing Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return* electronically and also authorizing an Electronic Funds Withdrawal may sign Form 4868 using the Practitioner PIN method of electronic signature. Form 8878, *IRS e-file Signature Authorization for Application for Extension of Time to File*, must be completed by all taxpayers who use this method.

Taxpayers who file Form 8609, *Low-Income Housing Tax Credit Allocation Certification*, are now eligible to use a PIN to sign their electronically filed return.

Taxpayers filing Form 8885, *Health Coverage Tax Credit*, are not eligible to use a PIN. They must complete and submit either Form 8453, *U.S. Individual Income Tax Declaration for an IRS e-file Return*, or Form 8453-OL *U.S. Individual Income Tax Declaration for an IRS e-file Online Return*, as applicable.

IRS e-file Signature Authorization

Form 8879, *IRS e-file Signature Authorization* (use this form with Form 1040, 1040A, and 1040EZ returns), and Form 8878, *IRS e-file Signature Authorization for Application for Extension of Time to File* are revised to include Consent to Disclosure language. The instructions for both forms are revised to include a table that may be used to determine when completion of the forms is required.

Form 8879 reminds taxpayers to keep a copy of their return and how to obtain refund status. The ERO caution now indicates they must receive a completed form before the electronic return is transmitted or released for transmission to IRS. Form 8878 has been revised to include filers using the Practitioner PIN method.

Form 8879 must be completed by taxpayer and Electronic Return

Originator (ERO) if:

- **Self Select PIN method** – Complete Form 8879 (Parts I & II) only when the taxpayer authorizes ERO to enter taxpayer Personal Identification Number (PIN) signature on an electronic income tax return, and if applicable, Electronic Funds Withdrawal, or
- **Practitioner PIN method** – Always complete the entire Form 8879 even if taxpayer(s) enters his or her own PIN. Part III of Form 8879 must be completed by the ERO.

Form 8878 must be completed by taxpayer and Electronic Return

Originator (ERO) if:

- **Self Select PIN method** – Complete Form 8878 (Parts I & II) only when taxpayer authorizes ERO to enter taxpayer Personal Identification Number (PIN) signature on electronic extension of time to file application Forms 4868, 2688, or 2350, or
- **Practitioner PIN method - New for Tax Year 2003 for Form 4868** – Always complete Form 8878, even when taxpayer(s) enters his or her own PIN. Part III of Form 8878 must always be completed by ERO.

Note: A taxpayer's signature is required with Form 4868 only when there is an electronic funds withdrawal. There is no signature requirement with Form 4868 unless there is an electronic funds withdrawal. Taxpayers will check appropriate box in Part II of Form 8878 to indicate if they will enter their own PIN or authorize ERO to do so on their behalf.

Important Reminders for EROs

- **Check the Acknowledgement File to determine if taxpayer PIN(s) were accepted by IRS.** If a taxpayer PIN is not accepted, Form 8453 must be submitted.
- Forms 8879 and 8878 must be completed and signed by the taxpayer before the electronic submission of a tax return or application for extension is originated or transmitted to the IRS.
- Part III of Form 8879 and 8878 is completed when the tax return or application is signed using the Practitioner PIN method.
- **DO NOT SEND Forms 8879 and 8878 to IRS** unless requested to do so. Instead, retain these forms for three years from the due date or the date IRS received the form, whichever is later.

Media Options for Furnishing Taxpayer Copies of Tax Returns

Electronic return originators (ERO) are required to furnish taxpayers with completed copies of their tax returns. The copies must correspond to the electronic submission sent to the IRS, and must reference the data entries by either the line number or line title from the official forms. In the past, these copies had to be furnished to taxpayers on paper. EROs may now provide this copy in any media, including electronic media, that is acceptable to both the taxpayer and ERO.

Foreign Returns

Foreign Address Returns and Returns Containing Forms 2555/2555-EZ will be processed at the Philadelphia Service Center. If a related Form 8453 is required, the completed and signed Form 8453 should be mailed to Austin Submission Processing Center. State Only e-file returns with foreign addresses, including the U.S. possessions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands will be processed at the Philadelphia Submission Processing Center. Forms 8453 are not required for State Only Return.

QuickAlerts

Providers may subscribe to receive IRS QuickAlerts or update their subscriber information at www.envoyprofiles.com/QuickAlerts or via a link from the IRS website at www.irs.gov. There are three categories of IRS *e-file* information a Provider may choose to receive:

- Alerts – Processing delays, programming and telephone router problems.
- General Notifications – Seminars, Conferences, *e-file* publication changes.
- General IRS *e-file* Service Center Messages – IRS *e-file* program updates, general information, service center maintenance schedules, IRS *e-file* Help Desk phone numbers and more.

Subscribe or Update Your Subscriber Information NOW!

Federal/State Electronic Filing

A list of State Coordinators is included in Part II of this publication. Changes to the list and other state information may be found at the IRS web site.

Acknowledgement File Record

An EIC Indicator field is now included in the Acknowledgement File Record for Tax Year 2003. A "Y" in the EIC Indicator Field indicates the taxpayer has been selected for the IRS EIC Residency Certification Test. Notices were previously mailed to these taxpayers advising them they were selected for the test and to submit to submit Form 8836, *Qualifying Children Residency Statement* and related documents to the Internal Revenue Service. The form and documents may be mailed to the IRS at Stop 4300, Annex 2, Kansas City, MO 6499-0065, or faxed to 1-913-266-9640. The EIC portion of the refund will be held until the EIC Residency test is verified. If you have questions or need help regarding the EIC Residency Test, please call the special toll free number, 1-800-294-2733.

The EIC Indicator field will be blank if the taxpayer was not selected for EIC Residency Certification Test.

Business Returns

Beginning with 2004, the Internal Revenue Service is extending *e-file* capabilities to the Forms 1120 and 990 families through Modernized e-File (MeF), which uses a new architecture for electronic filing. In doing so, IRS is introducing a more efficient and scalable e-file system. MeF will introduce new capabilities that will transition to other forms including Form 1040 in the future. Third parties offering IRS *e-file* of any business return type must apply and be accepted to participate in IRS *e-file*. Upon acceptance, the third parties are Authorized IRS *e-file* Providers and subject to applicable rules and responsibilities outlined in Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns* and Revenue Procedure 2000-31. They are also subject to rules and responsibilities specific to the electronic filing of specific types of returns. Those rules and responsibilities are provided in publications for the specific business returns. More information may be obtained at www.irs.gov.

Accepted Forms and Schedules Information

The following chart identifies the forms and schedules accepted in the TY 2003 IRS *e-file* Program and the maximum number of each that may be submitted with each return or as an electronically transmitted document.

Form or Schedule	Maximum Number		Form or Schedule	Maximum Number
Form 1040	1		Form 2555EZ	1 per taxpayer*
Schedule A&B	1		Form 3468	1
Schedule C	8		Form 3800	1
Schedule C-EZ	1 per taxpayer*		Form 3903	2
Schedule D	1		Form 4136	1
Schedule E	15**		Form 4137	1 per taxpayer*
Schedule EIC	1		Form 4255	1
Schedule F	2		Form 4562	30
Schedule H	1 per taxpayer*		Form 4563	2
Schedule J	1		Form 4684	1
Schedule R	1		Form 4797	1
Schedule SE	1 per taxpayer*		Form 4835	4
Form 1040A	1		Form 4952	1
Schedule 1	1		Form 4970	1
Schedule 2	1		Form 4972	1 per taxpayer*
Schedule 3	1		Form 5074	1
Form 1040EZ	1		Form 5329	1 per taxpayer*
Form 1099-R	20		Form 5471	1
Form W-2	50		Schedule J	1
Form W-2G	30		Schedule M	5
Form W-2GU	10		Schedule N	1
Form 970	2		Schedule O	5
Form 982	2		Form 5713	1
Form 1116	20		Schedule A	5
Form 1310	2		Schedule B	5
Form 2106	1 per taxpayer*		Schedule C	1
Form 2106-EZ	1 per taxpayer*		Form 5884	1
Form 2120	4		Form 6198	10
Form 2210	1		Form 6251	1
Form 2210F	1		Form 6252	10
Form 2439	4		Form 6478	1
Form 2441	1		Form 6765	1
Form 2555	1 per taxpayer*		Form 6781	1

Accepted Forms and Schedules Information (Cont.)

Form or Schedule	Maximum Number		Form or Schedule	Maximum Number
Form 8082	4		Form 8847	1
Form 8271	2		Form 8853	1
Form 8275	1		Form 8859	1
Form 8275-R	1		Form 8860	1
Form 8283	2		Form 8861	1
Form 8379	1		Form 8862	1
Form 8396	1		Form 8863	1
Form 8582	1		Form 8865	5
Form 8582-CR	1		Schedule K-1	5
Form 8586	1		Schedule O	5
Form 8594	1		Schedule P	5
Form 8606	1 per taxpayer*		Form 8866	5
Form 8609	10		Form 8873	1
Schedule A	10		Form 8874	1
Form 8611	5		Form 8880	2
Form 8615	1		Form 8881	1
Form 8621	5		Form 8882	1
Form 8689	1		Form 8884	1
Form 8697	4		Form 8885	2
Form 8801	1		Form 9465	1
Form 8812	1		Authentication Record	1
Form 8814	10			
Form 8815	1		Form Payment	2
Form 8820	1		ST 0001	1
Form 8824	5		ST 0002	9
Form 8826	1		Electronic Transmitted Documents (ETD)	
Form 8828	1			
Form 8829	8***		Authentication Record	1
Form 8830	1			
Form 8834	5		Form Payment	3
Form 8835	1		Form 56	1
Form 8839	1		Form 2350	1
Form 8844	1		Form 2688	1
Form 8845	1		Form 4868	1
Form 8846	1		Form 9465	1

* Maximum of two per return on a joint return (one for each taxpayer)

**Maximum of 45 (three rental properties on each Schedule E)

*** One Form 8829 for each Schedule C

Post of Duty Codes for Forms 2555/2555EZ and Foreign Compensation Record (FEC Record)

If the country is not listed, use Post of Duty Code “85” – Other Countries

Country	Code	Country	Code
Afars & Issas	84	Burundi	84
Afghanistan	84	Byelarus	85
Albania	15	Cambodia	84
Algeria	84	Cameroon	84
Andorra	08	Canada – Alberta	33
Angola	84	Canada – British Columbia	32
Anguilla	85	Canada – Manitoba	33
Antarctica	85	Canada – New Brunswick	37
Antigua & Barbuda	49	Canada – Newfoundland	37
Arab Republic of Egypt	25	Canada – Northwest Territory	32
Argentina	54	Canada – Nova Scotia	37
Armenia	85	Canada – Ontario	35
Aruba	49	Canada – Prince Edward Island	37
Ascension Island	84	Canada – Quebec	34
Ashmore & Cartier Islands	85	Canada – Saskatchewan	33
Australia	68	Canton & Enderbury Islands	84
Austria	13	Cape Verde	43
Azerbaijan	15	Cayman Islands	43
Azores	85	Central African Republic	84
Bahamas	44	Ceylon	75
Bahrain Islands	25	Chad	84
Baker Islands	85	Channel Islands	02
Bangladesh	75	Chile	54
Barbados	49	China (Taiwan)	65
Bassas da India	85	China, People’s Republic	38
Belarus	85	Christmas Island (Indian Ocean)	85
Belgium	11	Christmas Island (Pacific Ocean)	84
Belize	45	Clipperton Island	85
Benin	29	Cocos (Keeling) Islands	44
Bermuda	44	Colombia	45
Bhutan	84	Commonwealth of Indep. States (USSR)	15
Bolivia	54	Comoro Islands	84
Botswana	84	Congo	84
Bouvet Island	85	Cook Islands	84
Brazil	53	Coral Sea Islands Territory	85
British Honduras	45	Costa Rica	45
British Indian Ocean Territory	85	Cuba	84
British Virgin Islands	49	Cyprus	19
Brunei	84	Czech Republic	15
Bulgaria	15	Dahomey	84
Burma	75	Burkina	84

Post of Duty Codes for Forms 2555/2555EZ and Foreign Compensation Record (FEC Record)

If the country is not listed, use Post of Duty Code “85” – Other Countries

Country	Code	Country	Code
Denmark	03	Guernsey	02
Djibouti	84	Guinea	84
Dominica	49	Guinea-Bissau	84
Dominican Republic	44	Guyana	49
Ecuador	45	Haiti	44
Egypt	25	Heard Island & McDonald Island	84
El Salvador	45	Holland	14
Ellice Islands	84	Honduras	45
England	02	Hong Kong	73
England – London	01	Howland Island	85
Equatorial Guinea	84	Hungary	15
Estonia	85	Iceland	84
Ethiopia	84	India	75
Europa Island	85	Indonesia	74
Falkland Islands	84	Iran	84
Faroe Islands	84	Iraq	84
Federated States of Micronesia	85	Iraq – Saudi Arabia Neutral Zone	84
Fiji	84	Ireland	02
Finland	03	Isle of Man	02
Formosa	65	Israel	19
France	08	Italy	19
France – Paris	07	Italy – Rome	18
French Guinea	84	Ivory Coast	84
French Polynesia	84	Iwo Jima (Japan)	84
French Southern & Antarctic Lands	85	Jamaica	44
Gabon	84	Jan Mayen	84
Gambia	84	Japan	60
Gaza Strip	84	Japan – Tokyo	59
Georgia	15	Jersey	02
Germany	13	Johnston Atoll	84
Ghana	84	Jordan	84
Gibraltar	09	Juan de Nova Island	85
Gilbert Island	84	Kampuchea	84
Glorioso Islands	85	Kazakhstan	15
Great Britain	02	Kenya	29
Great Britain – London	01	Kingman Reef	85
Greece	19	Kiribati	84
Greenland	84	Korea, Democratic People’s Rep. Of	85
Grenada	84	Korea, Republic of	61
Guadeloupe	49	Kuwait	25
Guatemala	45	Kyrgyzstan	15

Post of Duty Codes for Forms 2555/2555EZ and Foreign Compensation Record (FEC Record)

If the country is not listed, use Post of Duty Code “85” – Other Countries

Country	Code	Country	Code
Laos	84	New Zealand	70
Latvia	15	Nicaragua	45
Lebanon	84	Niger	85
Lesotho	84	Nigeria	29
Liberia	09	Niue (New Zealand)	84
Libya	84	Norfolk Island	84
Lichtenstein	08	Northern Ireland	02
Lithuania	15	Norway	03
Luxembourg	08	Okinawa (Japan)	60
Macau	85	Oman	25
Madagascar	84	Other Countries	85
Malawi	84	Pakistan	75
Malaysia	74	Palau	85
Maldives	84	Palmyra Atoll	85
Mali	84	Panama	48
Malta	19	Papua-New Guinea	70
Marshall Islands	85	Paraguay	54
Martinique	85	Persia	84
Mauritania	84	Peru	54
Mauritius	84	Philippines	63
Mayotte	85	Pitcairn Islands	84
Mexico	42	Poland	15
Mexico City	41	Portugal	09
Micronesia, Federal States of	85	Portuguese Timor	74
Midway Islands	85	Qatar	25
Moldova	85	Reunion Island	84
Monaco	08	Romania	15
Mongolia	84	Russia	15
Montserrat	49	Rwanda	84
Morocco	84	San Marina	19
Mozambique	29	Sao Tome and Principe	84
Muscat	25	Saudi Arabia	24
Myanmar	75	Scotland	02
Namibia	85	Senegal	84
Nauru	70	Seychelles	84
Navassa Island	85	Sierra Leone	84
Nepal	75	Singapore	74
Netherlands	14	Slovakia (Slovic Republic)	15
Netherlands Antilles	49	Solomon Islands	84
New Caledonia	84	Somalia	84
New Hebrides (Ranuatn)	70	South Africa	28

Post of Duty Codes for Forms 2555/2555EZ and Foreign Compensation Record (FEC Record)

If the country is not listed, use Post of Duty Code “85” – Other Countries

Country	Code
South-West Africa	85
Southern Rhodesia	85
Southern Yemen	84
Soviet Union	15
Spain	09
Spratly Islands	85
Sri Lanka	75
St. Christmas-Nevis	49
St. Christopher	49
St. Helena	49
St. Kitts & Nevis	49
St. Lucia Island	49
St. Pierre & Miquelon	37
St. Vincent and the Grenadines	49
Sudan	84
Suriname	84
Svalbard	84
Swaziland	84
Sweden	03
Switzerland	10
Syria	84
Taiwan	65
Tajikistin	15
Tanzania, United Republic of	84
Thailand	75
Tobago	49
Togo	84
Tokelau Islands	84
Tonga	84
Trinidad & Tobago	49
Tromelin Island	85
Trust Territory of the Pacific Islands	85
Tunisia	84

Country	Code
Turkey	19
Turkmenistan	15
Turks and Caicos Islands	43
Tuvalu	84
Uzbekistin	15
Uganda	84
Ukraine	15
Union of Soviet Socialist Republics	85
United Arab Emirates	25
United Kingdom	02
United Kingdom – London	01
Upper Volta	84
Uruguay	54
Uzbekistan	85
Vanuatu	70
Vatican City	18
Venezuela	49
Vietnam	84
Wake Island	85
Wales	02
Wallis & Futuna	84
West Bank	85
West Indies	44
Western Sahara	85
Western Samoa	84
Yemen (Aden)	84
Yemen (Sanaa)	24
Yugoslavia	15
Zaire	29
Zambia	84
Zimbabwe	29

Declaration Control Number (DCN)

00 - [] - [] - 4

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

Form 8453

U.S. Individual Income Tax Declaration for an IRS e-file Return

OMB No. 1545-0936

Department of the Treasury Internal Revenue Service

For the year January 1–December 31, 2003

2003

See instructions on back.

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

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

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

Part I Tax Return Information (Whole dollars only)

Table with 5 rows for tax return information: Adjusted gross income, Total tax, Federal income tax withheld, Refund, Amount you owe.

Part II Declaration of Taxpayer (Sign only after Part I is completed.) Be sure to keep a copy of your tax return.

- 6a, b, c: Consent to direct deposit, do not want direct deposit, or authorize ACH electronic funds withdrawal.

If I have filed a balance due return, I understand that if the IRS does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2003 Federal income tax return.

Sign Here section with signature and date lines for taxpayer and spouse.

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (See instructions.)

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8453 are complete and correct to the best of my knowledge.

Form fields for ERO's signature, date, and firm information.

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Form fields for Paid Preparer's signature, date, and firm information.

General Instructions



Instead of filing Form 8453, the taxpayer may be able to sign the return electronically using a self-selected personal identification number (PIN). For details, go to the IRS website at www.irs.gov or see Pub. 1345.

Purpose of Form

Use Form 8453 to:

- Authenticate the electronic portion of Form 1040, 1040A, or 1040EZ,
- Send any accompanying paper schedules or statements,
- Authorize the electronic return originator (ERO) to transmit via a third-party transmitter, and
- Provide the taxpayer's consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of Federal taxes owed and/or a payment of estimated tax.

When and Where To File

This form must be mailed to the applicable submission processing center shown below within 3 business days after the ERO has received acknowledgment from the IRS that the return was accepted. See **Pub. 1345A**, Filing Season Supplement for Authorized IRS e-file Providers, for the address.

IF the electronic return was transmitted to:	THEN mail Form 8453 to:
Andover or Kansas City Submission Processing Center	Andover Submission Processing Center
Austin or Philadelphia Submission Processing Center	Austin Submission Processing Center
Memphis Submission Processing Center	Memphis Submission Processing Center

Line Instructions

Declaration Control Number (DCN). The DCN is a 14-digit number assigned by the ERO to each return. Clearly type or print the DCN in the top left corner of each Form 8453. Enter the number **after** the IRS has acknowledged receipt of the electronic return as follows:

Boxes	Entry
1-2	File identification number (always "00")
3-8	Electronic filer identification number (EFIN) assigned by the IRS
9-11	Batch number (000 to 999) assigned by the ERO
12-13	Serial number (00 to 99) assigned by the ERO
14	Year digit (for returns filed in 2004, the year digit is "4")

Example. The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-4.

Name and Address. If the taxpayer received a peel-off name and address label from the IRS, put the label in the name area. Cross out any incorrect information and print the correct information. Add any missing items, such as apartment number. If the taxpayer did not receive a label, print or type the information in the spaces provided.

P.O. Box. Enter the box number **only** if the post office does not deliver mail to the taxpayer's home.

Note. The address must match the address shown on the electronically filed return.

Social Security Number (SSN). Be sure to enter the taxpayer's SSN in the space provided on Form 8453. If a joint return, list the SSNs in the same order as the first names.

Part I—Tax Return Information

Line 5. Do not include any payment with Form 8453. The method of payment depends on whether the taxpayer checks the box on line 6b or 6c. For details, see the instructions for Part II.

Part II—Declaration of Taxpayer

Note. The taxpayer **must** check all applicable boxes on line 6.

If there is an amount on line 5 and the taxpayer checks box 6b and is paying by check or money order, mail the payment by April 15, 2004, with **Form 1040-V** to the applicable address shown on that form.

If the taxpayer checks box 6c, the taxpayer must ensure that the following information relating to the financial institution account is provided in the tax preparation software.

- Routing number.
- Account number.
- Type of account (checking or savings).
- Debit amount.
- Debit date (date the taxpayer wants the debit to occur).

An electronically transmitted return will not be considered complete, and therefore filed, unless and until a Form 8453 signed by the taxpayer is received by the IRS. A Form 8453 signed by an agent must have a power of attorney attached that specifically authorizes the agent to sign the return. To do this, you can use **Form 2848**, Power of Attorney and Declaration of Representative.

The taxpayer's signature allows the IRS to disclose to the ERO and/or transmitter: **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** an indication of any refund offset, **(c)** the reason for any delay in the processing of the return or the refund, and **(d)** the date of any refund.

If the ERO makes changes to the electronic return after Form 8453 has been signed by the taxpayer but before it is transmitted, the ERO must have the taxpayer complete and sign a corrected Form 8453 if **either** of the following applies.

- The adjusted gross income on line 1 differs from the amount on the electronic return by more than \$50 or

- The total tax on line 2, the Federal income tax withheld on line 3, the refund on line 4, or the amount owed on line 5 differs from the amount on the electronic return by more than \$14.

Part III—Declaration of Electronic Return Originator (ERO) and Paid Preparer

The IRS requires the ERO's signature. A paid preparer must sign Form 8453 in the space for **Paid Preparer's Use Only**. Only handwritten signatures are acceptable. But if the paid preparer is also the ERO, do not complete the paid preparer's section. Instead, check the box labeled "Check if also paid preparer."

Note. If the paid preparer's signature cannot be obtained on Form 8453, you may attach a copy of Form 1040, 1040A, or 1040EZ instead. Attach **only** pages 1 and 2, and write **"COPY—DO NOT PROCESS"** on each page.

Refunds. After the IRS has accepted the return, the refund should be issued within 3 weeks. However, some refunds may be delayed because of compliance reviews to ensure that returns are accurate.

Refund Information. You can check on the status of your 2003 refund if it has been at least 3 weeks from the date you filed your return. To check on the status of your 2003 refund, do one of the following:

- Go to www.irs.gov, click on **Where's My Refund** then on **Go Get My Refund Status**.
- Call **1-800-829-4477** for automated refund information and follow the recorded instructions.
- Call **1-800-829-1954**.

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

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 15 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **When and Where To File** on this page.



Declaration Control Number (DCN)

00 - [] - [] - 4

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

Form 8453-OL

U.S. Individual Income Tax Declaration for an IRS e-file Online Return

OMB No. 1545-1397

Department of the Treasury Internal Revenue Service

For the year January 1–December 31, 2003

2003

See instructions on back.

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

Label Here

Form fields for personal information: Name, Social Security Number, Home address, City, and Daytime phone number.

Part I Tax Return Information (Whole dollars only)

Table with 5 rows and 2 columns: Line number and Description of tax return information.

Part II Declaration of Taxpayer. Be sure to keep a copy of your tax return.

- 6a, b, c: Consent to direct deposit of refund, do not want direct deposit, or authorize ACH electronic funds withdrawal.

If I have filed a balance due return, I understand that if the IRS does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that the information I have given my intermediate service provider and/or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2003 Federal income tax return.

Sign Here: Your signature, Date, Spouse's signature, Date

General Instructions



You may be able to file a completely paperless return! Your tax preparation software should contain information about using a self-select personal identification number (PIN) instead of filing Form 8453-OL. Or, you can go to the IRS website at www.irs.gov.

Purpose of Form

Use Form 8453-OL to:

- Authenticate the electronic portion of your 2003 Form 1040, 1040A, or 1040EZ,
- Send any accompanying paper schedules or statements, and
- Provide your consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of Federal taxes owed and/or a payment of estimated tax.

Who Must File

If you are filing a 2003 Form 1040, 1040A, or 1040EZ through an intermediate service provider and/or transmitter and you do not use a self-select PIN, you must file a signed 2003 Form 8453-OL with the IRS.

Note. Do not mail a copy of your Form 1040, 1040A, or 1040EZ.

When and Where To File

You must mail this form to the IRS on the next working day after you have received acknowledgment from your intermediate service provider and/or transmitter that the IRS has accepted your electronically filed return. The address should be included in your acknowledgment message. If not, mail Form 8453-OL to the IRS at the applicable address shown in the chart below. If you do not receive an acknowledgment, you must contact your intermediate service provider and/or transmitter.

Line Instructions

Declaration Control Number (DCN). The DCN is a 14-digit number assigned to your return by your intermediate service provider and/or transmitter. It should be included in your acknowledgment message. Clearly type or print the DCN in the top left corner of Form 8453-OL. The first two digits are always "00". The next six digits are the electronic filer identification number (EFIN). The next five digits are the batch number and serial number. The "4" represents the year the return is filed (2004).

Example. The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-4.

Name and Address. If you received a peel-off name and address label from the IRS, put the label in the name area. Cross out any incorrect information and print the correct information. Add any missing items, such as your apartment number. If you did not receive a label, print or type the information in the spaces provided.

P.O. Box. Enter your box number **only** if the post office does not deliver mail to your home.

Note. The address must match the address shown on your electronically filed return.

Social Security Number (SSN). Be sure to enter your SSN in the space provided on Form 8453-OL. If a joint return, list the SSNs in the same order as the first names.

Part I—Tax Return Information

Line 5. Do not include any payment with Form 8453-OL. The method of payment depends on whether you check the box on line 6b or 6c. For details, see the instructions for Part II.

Part II—Declaration of Taxpayer

Note. You must check all applicable boxes on line 6.

If there is an amount on line 5 and you check box 6b and are paying by check or money order, **do not** attach your payment to Form 8453-OL. Instead, mail it by April 15, 2004, with **Form 1040-V** to the IRS at the applicable address shown on that form. If you do not have a Form 1040-V, you may be able

to get it from your intermediate service provider and/or transmitter. You can also see your tax return instruction booklet for other ways to get forms or go to the IRS website at www.irs.gov.

If you check box 6c, you must ensure that the following information relating to the financial institution account is provided in the tax preparation software.

- Routing number.
- Account number.
- Type of account (checking or savings).
- Debit amount.
- Debit date (date you want the debit to occur).

Your electronically transmitted return will not be considered complete, and therefore filed, unless and until the IRS receives your signed Form 8453-OL. If a joint return, your spouse must also sign. A Form 8453-OL signed by an agent must have a power of attorney attached that specifically authorizes the agent to sign the return. To do this, you can use **Form 2848**, Power of Attorney and Declaration of Representative.

Your signature allows the IRS to disclose to your intermediate service provider and/or transmitter: **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** an indication of any refund offset, **(c)** the reason for any delay in the processing of the return or the refund, and **(d)** the date of any refund.

Refunds. Your refund should be issued within 3 weeks after the IRS has accepted your return. However, some refunds may be delayed because of compliance reviews to ensure that returns are accurate.

Refund Information. You can check on the status of your 2003 refund if it has been at least 3 weeks from the date you filed your return. To check on the status of your 2003 refund, do one of the following:

- Go to www.irs.gov, click on **Where's My Refund** then on **Go Get My Refund Status**.
- Call **1-800-829-4477** for automated refund information and follow the recorded instructions.
- Call **1-800-829-1954**.

IF you live in . . .	THEN mail Form 8453-OL to this address . . .
Connecticut, Delaware, District of Columbia, Florida, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, all APO and FPO addresses (except Asian/Pacific)	Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Operations Andover, MA 05544-0254
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Illinois, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, Wyoming, all Asian/Pacific APO and FPO addresses, a foreign country: U.S. citizens and those filing Form 2555 or Form 2555-EZ	Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Branch Austin, TX 73344-0254
Alabama, Arkansas, Georgia, Louisiana, Mississippi, North Carolina, Tennessee	Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Branch Memphis, TN 37544-0254

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

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act

unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual

circumstances. The estimated average time is 15 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **When and Where To File** on this page.



**IRS e-file Signature Authorization for
 Application for Extension of Time To File**

▶ Do not send to the IRS. This is not an application for an extension of time to file.
 ▶ Keep this form for your records. See instructions.

Declaration Control Number (DCN) ▶

Taxpayer's name	Social security number
Spouse's name	Spouse's social security number

Part I Information from Extension Form—Tax Year Ending December 31, 2003 (Whole Dollars Only)

Check the box and complete the lines next to the form you authorize your ERO to sign and file. Check only one box.

- 1 **Form 4868**, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
 - a Your gift or GST tax payment from line 7 of Form 4868 **1a** _____
 - b Your spouse's gift or GST tax payment from line 8 of Form 4868 **1b** _____
 - c Amount you are paying from line 10 of Form 4868 **1c** _____
- 2 **Form 2688**, Application for Additional Extension of Time To File U.S. Individual Income Tax Return
 - a I request an extension of time until this date as shown on line 1 of Form 2688 **2a** _____
 - b Have you filed Form 4868 to request an automatic extension of time to file for this tax year (from box checked on line 3 of Form 2688)? **2b** Yes No
- 3 **Form 2350**, Application for Extension of Time To File U.S. Income Tax Return
 - a I request an extension of time until this date as shown on line 1 of Form 2350 **3a** _____
 - b Your gift or GST tax payment from line 7a of Form 2350 **3b** _____
 - c Your spouse's gift or GST tax payment from line 7b of Form 2350 **3c** _____

Part II Taxpayer Declaration and Signature Authorization

Under penalties of perjury, I declare that I have examined a copy of my electronic application for extension of time to file for the tax year ending December 31, 2003, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information listed above is the information shown on the copy of my electronic application for extension of time to file. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send this form to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission and (b) the reason for any delay in processing the form. If applicable, I acknowledge that I have read the Electronic Funds Withdrawal Consent included on the copy of my electronic application for extension of time to file and I agree to the provisions contained therein. I have selected the personal identification number (PIN) below as my signature for my electronic application for extension of time to file and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- I authorize _____ to enter my PIN

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 as my signature for my electronic application for extension of time to file for the tax year ending December 31, 2003.
ERO firm name do not enter all zeros
- I will enter my PIN as my signature for my electronic application for extension of time to file for the tax year ending December 31, 2003. Check this box **only** if you are entering your own PIN **and** your extension form is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

- I authorize _____ to enter my PIN

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 as my signature for my electronic application for extension of time to file for the tax year ending December 31, 2003.
ERO firm name do not enter all zeros
- I will enter my PIN as my signature for my electronic application for extension of time to file for the tax year ending December 31, 2003. Check this box **only** if you are entering your own PIN **and** your extension form is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method for Form 4868 Only—continue below

Part III Certification and Authentication—Practitioner PIN Method for Form 4868 Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

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do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature to authorize submission of the electronic **Form 4868** and electronic funds withdrawal for the taxpayer(s) indicated above. I confirm that I am submitting **Form 4868** in accordance with the requirements of the Practitioner PIN method and **Publication 1345**, Handbook for Authorized e-file Providers.

ERO's signature ▶ _____ Date ▶ _____

**ERO Must Retain This Form — See Instructions
 Do Not Submit This Form to the IRS Unless Requested To Do So**

A Change To Note

Beginning in 2003, you can file Form 4868 using the Practitioner PIN method.

Purpose of Form



Form 8878 is not an application for an extension of time to file. Taxpayers must file the appropriate extension form listed in Part I of this form.

Complete Form 8878 when Form 4868 is filed using the Practitioner PIN method, or when the taxpayer authorizes the electronic return originator (ERO) to enter the taxpayer's personal identification number (PIN) on an application for extension of time to file. See the chart below for more details.

When and How To Complete

See the chart below to determine when and how to complete Form 8878.

IF the taxpayer is filing . . .	THEN . . .
<ul style="list-style-type: none"> Form 4868, and Authorizing an electronic funds withdrawal, and The ERO is using the Practitioner PIN method 	Complete Form 8878, Parts I, II, and III.
<ul style="list-style-type: none"> Form 4868, and Authorizing an electronic funds withdrawal, and Authorizing the ERO to enter the taxpayer's PIN, and The ERO is not using the Practitioner PIN method 	Complete Form 8878, Parts I and II.
<ul style="list-style-type: none"> Form 4868, and Authorizing an electronic funds withdrawal, and The taxpayer is entering his or her own PIN, and The ERO is not using the Practitioner PIN method. 	Do not complete Form 8878.
<ul style="list-style-type: none"> Form 4868, and The taxpayer is not authorizing an electronic funds withdrawal 	Do not complete Form 8878.
<ul style="list-style-type: none"> Either Form 2688 or Form 2350 	Complete Form 8878, Parts I and II only if the taxpayer authorizes the ERO to enter the taxpayer's PIN.

ERO Responsibilities

The ERO will:

- Enter the name(s) and social security number(s) of the taxpayer(s) at the top of the form.
- Complete Part I by entering the required information from the taxpayer(s) extension form.
- Enter on the authorization line in Part II the ERO firm name (not the name of the individual preparing the return) if the ERO is authorized to enter the taxpayer's PIN.
- Enter the 14-digit Declaration Control Number (DCN) from the taxpayer's extension form, in accordance with the

requirements in Part I of **Pub. 1346**, Electronic Return File Specifications for Individual Income Tax Returns, after the taxpayer completes Part II.

- Give the taxpayer Form 8878 for completion and review. This can be done in person or by using the U.S. mail, a private delivery service, email, or an Internet website.

Taxpayer Responsibilities

Taxpayers have the following responsibilities: **(a)** to verify the accuracy of the prepared application for an extension of time to file, **(b)** to check the appropriate box in Part II to authorize the ERO to enter their PIN or to do it themselves, **(c)** to indicate or verify their self-selected PIN when authorizing the ERO to enter it (the PIN must be *five* numbers other than all zeros), **(d)** to sign and date Form 8878, and **(e)** to return the completed Form 8878 to the ERO by hand delivery, U.S. mail, private delivery service, or fax. Your application for extension of time to file will not be transmitted to the IRS until the ERO receives your signed Form 8878.

Important Notes for EROs

- Do not send Form 8878 to the IRS unless requested to do so.** Retain the completed Form 8878 for 3 years from the return due date or IRS received date, whichever is later.
- You should confirm the identity of the taxpayer(s). For additional guidance, see **Pub. 1345**, Handbook for Authorized *e-file* Providers.
- Provide the taxpayer with a copy of the signed Form 8878 for his or her records upon request.
- Provide the taxpayer with a corrected copy of Form 8878 if changes are made to the extension form (for example, based on taxpayer review).
- Enter the taxpayer's self-selected PIN(s) on the input screen only if the taxpayer has authorized you to do so. If married filing jointly, it is acceptable for one spouse to authorize the ERO to enter his or her self-selected PIN, and for the other spouse to enter his or her own PIN. It is not acceptable for a taxpayer to select or enter the PIN of an absent spouse.
- If the taxpayer is making a payment by electronic funds withdrawal (Form 4868 or Form 2350 only) and for Form 4868 the ERO is not using the Practitioner PIN method, the ERO must enter the taxpayer's date of birth and prior year adjusted gross income amount from the taxpayer's originally filed tax return. This information will be required on the input screen. **Do not use an amount from an amended return or a math error correction.**
- Complete Part III only if you are filing Form 4868 using the Practitioner PIN method.

- You must receive the completed and signed Form 8878 from the taxpayer before the application for extension of time to file is transmitted (or released for transmission).

- For more information, see **Pub. 1345** and **Pub. 1345A**, Filing Season Supplement for Electronic Return Originators. Also, go to www.irs.gov/efile and select **IRS efile Providers** and then select **IRS efile For Tax Professionals**.

Privacy Act and Paperwork Reduction Act Notice. We ask for this information to carry out the Internal Revenue laws of the United States. Section 6061(a) of the Internal Revenue Code requires taxpayers to sign their tax returns or other documents. Section 6061(b) permits the IRS to accept electronic signatures under certain circumstances. Section 6109 requires you to provide your social security number. This form is used to permit you to self select a personal identification number (PIN) which will be your electronic signature for your application for an extension of time to file, and for you to authorize an electronic return originator (ERO) to enter the PIN on your behalf. You are not required to authorize your ERO to enter your PIN as your signature on your behalf; you may personally enter your PIN at the time of transmission or file a paper application for an extension of time to file. Routine uses of this information include giving it to the Department of Justice for use in civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism. Providing false or fraudulent information may subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete this form will vary depending on individual circumstances.

The estimated average time is:

Learning about the law or the form	3 min.
Preparing the form	12 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

Do not send the form to this address. Instead, keep it for your records.



IRS e-file Signature Authorization
 ▶ Do not send to the IRS. Keep this form for your records.
 ▶ See instructions.

Declaration Control Number (DCN) ▶

Taxpayer's name	Social security number
Spouse's name	Spouse's social security number

Part I Tax Return Information—Tax Year Ending December 31, 2003 (Whole Dollars Only)

1 Adjusted gross income (Form 1040, line 35; Form 1040A, line 22; Form 1040EZ, line 4)	1	
2 Total tax (Form 1040, line 60; Form 1040A, line 38; Form 1040EZ, line 10)	2	
3 Federal income tax withheld (Form 1040, line 61; Form 1040A, line 39; Form 1040EZ, line 7)	3	
4 Refund (Form 1040, line 70a; Form 1040A, line 45a; Form 1040EZ, line 11a)	4	
5 Amount you owe (Form 1040, line 72; Form 1040A, line 47; Form 1040EZ, line 12)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2003, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund. If applicable, I acknowledge that I have read the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- I authorize _____ to enter my PIN

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 as my signature
ERO firm name
 on my tax year 2003 electronically filed income tax return.
- I will enter my PIN as my signature on my tax year 2003 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

- I authorize _____ to enter my PIN

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 as my signature
ERO firm name
 on my tax year 2003 electronically filed income tax return.
- I will enter my PIN as my signature on my tax year 2003 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication—Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

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do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2003 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345**, Handbook for Authorized e-file Providers.

ERO's signature ▶ _____ Date ▶ _____

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

A Change To Note

Beginning in 2003, you must receive the completed and signed Form 8879 from the taxpayer before the electronic return is transmitted (or released for transmission).

Purpose of Form

Complete Form 8879 when the Practitioner PIN method is used or when the taxpayer authorizes the electronic return originator (ERO) to enter the taxpayer's personal identification number (PIN) on his or her e-filed income tax return.

Do not send this form to the IRS. The ERO must retain Form 8879.

When and How To Complete

See the chart below to determine when and how to complete Form 8879.

IF the ERO is . . .	THEN . . .
<ul style="list-style-type: none"> Using the Practitioner PIN method and is authorized to enter the taxpayer's PIN 	Complete Form 8879, Parts I, II, and III.
<ul style="list-style-type: none"> Using the Practitioner PIN method and the taxpayer enters his or her own PIN 	Complete Form 8879, Parts I, II, and III.
<ul style="list-style-type: none"> Not using the Practitioner PIN method and is authorized to enter the taxpayer's PIN 	Complete Form 8879, Parts I and II.
<ul style="list-style-type: none"> Not using the Practitioner PIN method and the taxpayer enters his or her own PIN 	Do not complete Form 8879.

ERO Responsibilities

The ERO will:

- Enter the name(s) and social security number(s) of the taxpayer(s) at the top of the form.
- Complete Part I using the amounts (zeros may be entered when appropriate) from the taxpayer's 2003 tax return.
- Enter on the authorization line in Part II the ERO firm name (not the name of the individual preparing the return) if the ERO is authorized to enter the taxpayer's PIN.
- Enter the 14-digit Declaration Control Number (DCN) from the tax return, in accordance with the requirements in Part I of **Pub. 1346**, Electronic Return File Specifications for Individual Income Tax Returns, after the taxpayer completes Part II.
- Give the taxpayer Form 8879 for completion and review. This can be done in person or by using the U.S. mail, a private delivery service, email, or an Internet website.



You must receive the completed and signed Form 8879 from the taxpayer before the electronic return is transmitted (or released for transmission).

Taxpayer Responsibilities

Taxpayers have the following responsibilities: **(a)** to verify the accuracy of the prepared income tax return, **(b)** to check the appropriate box in Part II to authorize the ERO to enter their PIN or to do it themselves, **(c)** to indicate or verify their self-select PIN when authorizing the ERO to enter it (the PIN must be *five* numbers other than all zeros), **(d)** to sign and date Form 8879, and **(e)** to return the completed Form 8879 to the ERO by hand delivery, U.S. mail, private delivery service, or fax. Your return will not be transmitted to the IRS until the ERO receives your signed Form 8879.

Refund information. You can check on the status of your 2003 refund if it has been at least 3 weeks from the date your return was filed. To check the status of your 2003 refund, do one of the following:

- Go to **www.irs.gov**, click on "Where's My Refund" then on "Go Get My Refund Status."
- Call **1-800-829-4477** and follow the recorded instructions.
- Call **1-800-829-1954**.

Important Notes for EROs

- Do not send Form 8879 to the IRS unless requested to do so.** Retain the completed Form 8879 for 3 years from the return due date or IRS received date, whichever is later.
- You should confirm the identity of the taxpayer(s). For additional guidance, see **Pub. 1345**, Handbook for Authorized *e-file* Providers.
- Enter, for the Authentication Record of the taxpayer's electronically filed return, the taxpayer(s) date of birth and adjusted gross income from the taxpayer's prior year originally filed return if you are not using the Practitioner PIN method. **Do not use an amount from an amended return or a math error correction.**
- Complete Part III only if you are filing the return using the Practitioner PIN method. You are not required to enter the taxpayer's date of birth and prior year adjusted gross income for the Authentication Record of the electronically filed return.
- Enter the taxpayer's self-selected PIN(s) on the input screen only if the taxpayer has authorized you to do so. If married filing jointly, it is acceptable for one spouse to authorize you to enter his or her self-selected PIN, and for the other spouse to enter his or her own PIN. It is not acceptable for a taxpayer to select or enter the PIN of an absent spouse.
- Generally, most taxpayers can use a PIN to sign their return instead of filing **Form 8453**, U.S. Individual Income Tax Declaration for an IRS *e-file* Return. However, they cannot use a PIN signature if they must use Form 8453 to send attachments to the IRS.
- Provide the taxpayer with a copy of the signed Form 8879 for his or her records upon request.

- Provide the taxpayer with a corrected copy of Form 8879 if changes are made to the return (for example, based on taxpayer review).
- For more information, see Pub. 1345 and **Pub. 1345A**, Filing Season Supplement for Electronic Return Originators. Also, go to **www.irs.gov/efile** and select **IRS efile Providers** and then select **IRS efile For Tax Professionals**.

Privacy Act and Paperwork Reduction Act Notice.

We ask for this information to carry out the Internal Revenue laws of the United States. Section 6061(a) of the Internal Revenue Code requires taxpayers to sign their tax returns. Section 6061(b) permits the IRS to accept electronic signatures under certain circumstances. Section 6109 requires you to provide your social security number. This form is used to permit you to self select a personal identification number (PIN) as your signature which will be your electronic signature for your individual income tax return, and for you to authorize an electronic return originator (ERO) to enter the PIN on your behalf. You are not required to authorize your ERO to enter your PIN on your behalf; you may personally enter your PIN at the time of transmission or complete Form 8453. Routine uses of this information include giving it to the Department of Justice for use in civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism. Providing false or fraudulent information may subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is:

- Learning about the law or the form** 8 min.
- Preparing the form** 15 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

Do not send the form to this address. Instead, keep it for your records.



Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for taking part in the IRS *e-file* Program. _____
(Taxpayer Name)

(Taxpayer Address optional)

1. Your federal income tax return for _____ is being filed electronically with the _____ Submission Processing Center of the IRS by the services of _____.
2. Your return was accepted by the IRS on _____ and the Declaration Control Number (DCN) assigned to your return is _____.
3. Debt Indicator Code - Part or all of your refund may be offset to a debt owed to the Internal Revenue Service or Financial Management Service

Options:

The boxes in column A, when checked, indicate an option you chose when filing your return. If there is a check in a box in column A, there should be a corresponding check in the box in column B. This means that the option you chose was processed successfully. If not, see your electronic filer.

- | | A | B |
|---|--------------------------|--------------------------|
| 4. Signed return with a PIN (You entered a self-selected PIN or authorized the electronic filer to enter a PIN for you.) If column A is checked and B is not checked , you must complete Form 8453 . | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. You owed additional tax and elected to pay using electronic funds withdrawal payment. However, if column A is checked and B is not checked , your balance due has not been paid. You must pay the balance due by April 15, 2004. You may pay by check, money order, or credit card. | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. You requested Form 2688, Application for Additional Extension of Time To File. If column A is checked and B is not checked, your extension was not accepted and approved electronically. Submit Form 2688 on paper. | <input type="checkbox"/> | <input type="checkbox"/> |

Since you are filing your return electronically, PLEASE DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS submission processing center that processes paper returns for your area. The address is in your tax forms package, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS will notify your electronic filer when they accept your return, usually within 48 hours. If your return wasn't accepted, the IRS will notify your electronic filer of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to www.irs.gov and click on "Where's My Refund" then on "Go Get My Refund Status." Also, you can call the IRS toll-free Tele-Tax return information number, 1-800-829-4477, to check the status of your refund. **You will need to know the first social security number shown on your return, your filing status, and the exact amount of the refund you expect.** Tele-Tax should give you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by Tele-Tax, or within one week of that date if you chose direct deposit. If you don't receive it by then, or if Tele-Tax does not give your refund information, call the IRS office at 1-800-829-1954.

If You Owe Taxes

If your e-filed return has a balance due, you must pay the amount you owe by April 15, 2004. If you paid by electronic funds withdrawal (direct debit) or by credit card while e-filing your return, no voucher is needed. To use your credit card to pay by phone or Internet through a service provider, toll free, 1-888-PAY-1040SM (1-888-729-1040), or 1-800-2PAY-TAXSM (1-800-272-9829) on the Web, at www.officialpayments.com or www.PAY1040.com. You may use a Discover Card®, MasterCard® card, VISA® card, or American Express® Card. The service providers, based on the amount you are paying, will charge a convenience fee. The fees may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to continue or end the transaction.

If you are not paying electronically, you may use the payment voucher, Form 1040-V, you will receive in the mail or you can obtain a payment voucher from your electronic filer. If the IRS doesn't receive your payment by April 15, 2004, you will receive a notice that requests full payment of the tax due, **plus penalties and interest**. If you can't pay the amount in full, please complete Form 9465, Installment Agreement Request. To obtain a paper Form 9465, you may call 1-800-829-3676 or visit www.irs.gov. Mail the paper form to the address in the form's instructions.

If You Need to Inquire About Your Electronic Funds Withdrawal Payment

You can call 1-888-353-4537, toll-free, to inquire about the status of an electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You will need the social security number of the first person listed on the tax return, the payment amount and the bank account number. Cancellation requests must be received no later than 8:00 p.m. Eastern Time, two business days prior to the scheduled payment date.

Refund Anticipation Loans

A refund anticipation loan is a loan made to you based on the refund you expect to receive. This loan is a contract between you and a lender. The IRS is not involved in this contract, can't grant or deny the loan, and can't answer any questions about it. **If you have any questions about a refund anticipation loan, contact your electronic filer or the lender.**

Instructions to EROs

Debt Indicator Code (line 3) -- Check box 3 if the Acknowledgement File Debt Indicator Code equals "I", "F", or "B".

PIN (line 4) -- check the box in column A if the taxpayer entered a self-selected PIN or authorized the ERO to enter a PIN for taxpayer. Check the box in column B if the Acknowledgement File PIN Presence Indicator is a "1" or "2". If column A is checked and column B is not checked, Form 8453 must be completed and submitted to IRS.

Electronic Funds Withdrawal (line 5) -- Check the box in column A if the taxpayer requested to use electronic funds withdrawal to pay the balance due. Check the box in column B if the Acknowledgement File Payment Acknowledgement field equals "PYMT RQST RCVD". If column A is checked and column B is not checked, inform taxpayer that he/she must pay by check, money order, or credit card.

Form 2688 (line 6) -- Check the box in column A if the taxpayer filed Form 2688. Check the box in column B if the acknowledgement file Form 2688 Extension field equals "Extension approved". If column A is checked and column B is not checked, inform the taxpayer that the additional extension was not approved and accepted electronically. Taxpayer must file Form 2688 manually.

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PART III

Error Reject Code Explanations

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Error Reject Code (ERC) Explanations for Individual Income Tax Returns

See Appendix for assistance in identifying SEQ numbers.

- 001** ➤ Page 1 of Form 1040, Form 1040A, or Form 1040EZ must be present.
 ➤ The Summary Record must be present.

- 002** ➤ Reserved

- 003** ➤ Tax Return Record Identification Page 1 - Tax Period (SEQ 005) equal "2003112".
 For Form 1040/1040A, Tax Period (SEQ 005) of Tax Return Record Identification
 Page 2 must also equal "200312".

- 004** ➤ Tax Form - Primary SSN (SEQ 010) must be within the valid ranges of SSN/ITIN's
 and cannot equal an ATIN. It must equal all numeric characters and cannot equal
 all blanks, zeroes, or nines.
 ➤ Primary SSN (SEQ 010) is a required field.
 ➤ Primary SSN (SEQ 010) of the Tax Form must equal Taxpayer Identification
 Number (SEQ 003) of Tax Return Record Identification Page 1.
 ➤ Taxpayer Identification Number (SEQ 003) of Tax Return Record Identification
 Page 1 must be significant.

- 005** ➤ Statement Record - The maximum number of Statement References within a tax
 return is 30. (A Statement Reference is defined as "STMbnn"; the value of "nn"
 refers to the Statement Number.)

- 006** ➤ Tax Form - Only the following characters are permitted in the Primary Name
 Control (SEQ 050) and Spouse's Name Control (SEQ 055): alpha, hyphen, and
 space. The Name Control cannot contain leading or embedded spaces. The left-
 most position must contain an alpha character.
 ➤ Primary Name Control (SEQ 050) is a required field.
 ➤ Spouse's Name Control (SEQ 055) is a required field when Filing Status (SEQ 130)
 equals "2" or "3". On Form 1040EZ, Spouse's Name Control (SEQ 055) is a
 required field when Secondary SSN (SEQ 030) is significant.
 ➤ Form 8615 - Parent Name Control (SEQ 045) must be significant and correctly
 formatted.
 ➤ Form 8814 – Child Name Control (SEQ 015) must be significant and correctly
 formatted.

- 007** ➤ Tax Form - Street Address (SEQ 080) is alphanumeric and cannot have leading or
 consecutive embedded spaces. The left-most position must contain an alpha or
 numeric character. The only special characters permitted are space, hyphen (-),
 and slash (/).
 ➤ Street Address (SEQ 080) is a required field. Exception: This check is not
 performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign
 address.

- 008** ➤ Form 1040/1040A - Total Box 6a and 6b (SEQ 167) must equal the number of
 boxes checked for Exempt Self (SEQ 160) and Exempt Spouse (SEQ 163).
 ➤ Filing Status (SEQ 130) is a required field.

- 009** ➤ State Record - The unformatted state record exceeds the maximum length.

- 010
 - Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than or equal to zero.
 - For numeric fields that can contain a literal value, entries must be left-justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted.
 - When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified:
 - Year fields with a length of four positions = YYYY
 - Date fields with six positions = YYYYMM
 - Date fields with eight positions = YYYYMMDD
 - All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.
 - Form Payment - Taxpayer's DayTime Phone Number (SEQ 090) is a required field.
- 011
 - Form 1040/1040A - When Exempt Self (SEQ 160) equals "X", Total Exemptions (SEQ 360) must be greater than zero.
- 012
 - Form 1040/1040A - If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant. If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant.
- 013
 - Reserved
- 014
 - When there is an entry in a field defined as "NO ENTRY", the return will be rejected.
- 015
 - Schedule A - The following literal values cannot be present in Other Expenses Type (SEQ 420, 432) or in Other Expense Type (SEQ 475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".
- 016
 - Tax Form - Zip Code (SEQ 095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code).
- 017
 - Form 4137 - Tip Income Name (SEQ 010) and Tip Income SSN (SEQ 020) must be significant. Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."
- 018
 - Form 5329 - Name of Person Subject to Penalty Tax (SEQ 010) and SSN of Person Subject to Penalty Tax (SEQ 020) must be significant.
- 019
 - Tax Form - When Direct Deposit information is present, Routing Transit Number (SEQ 1272) (RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT).
 - Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeroes.

- If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X".
- 020**
- Tax Form - Name Line 1 (SEQ 060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&), hyphen (-), and less-than sign (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space.
 - Name Line 1 (SEQ 060) is a required field.
 - If the primary and the spouse have two different last names, the second less-than sign ("<") after the primary last name must be followed by an ampersand ("&").
- 021**
- Tax Form - Name Line 2 (SEQ 070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%).
- 022**
- Tax Form - State Abbreviation (SEQ 087) must be significant and consistent with the standard state abbreviations issued by the Postal Service.
 - State Abbreviation (SEQ 087) is a required field.
 - Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."
- 023**
- Tax Form - City (SEQ 083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.
 - City (SEQ 083) is a required field.
 - Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."
- 024**
- Tax Form - If Address Ind (SEQ 097) equals "1" (APO/FP Address), then City (SEQ 083) must equal "APO" or "FPO", and State Abbreviation (SEQ 087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 095). If State Abbreviation (SEQ 087) equals "AA", "AE", or "AP", then Address Ind (SEQ 097) must equal "1".
- 025**
- Authentication Record - For an On-Line return (when PIN Type Code (SEQ 008) is blank), the following fields must be present: Jurat/Disclosure Code (SEQ 075) of Authentication Record and the Taxpayer Signature Date (SEQ 070) and Primary Date of Birth (SEQ 010) of the Authentication Record.
- 026**
- Authentication Record - For an On-Line return (when PIN Type Code (SEQ 008) is blank), if Filing Status (SEQ 130) of the Tax Form equals "2", then the following fields must be present: Jurat/Disclosure Code (SEQ 075) of Authentication Record and the Taxpayer Signature Date (SEQ 070) and Spouse Date of Birth (SEQ 040) of the Authentication Record.
- 027**
- Summary Record - Electronic Return Originator Name (SEQ 010) must be significant.
 - Electronic EFIN of ER (SEQ 020) must be significant and equal to EFIN of Originator (SEQ 008b) of Tax Return Record Identification Page 1.
- 028**
- Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 008b) must contain a valid District Office Code.

- 029** ➤ Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 008b) must be for a valid electronic filer.
- 030** ➤ Taxpayer Identification Number (SEQ 003) of all data records in a tax return must contain the same Primary SSN.
- Schedule Occurrence Number (SEQ 005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001". Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a schedule or Form.
- All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:
- Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 8283, Form 8824 and Form 8853.
 - Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O (5471), Schedule 2, Form 2106, Form 2441, Form 4562, Form 5329, Form 6251, Form 6765, Form 8275, Form 8275-R, Form 8582-CR, Form 8594, Form 8606, Form 8621, Form 8697, Form 8801 and Form 8839.
 - Pages 2, 3 and 4 are optional for Form 2210 but Page 2, 3 and 4 cannot be present without Page 1.
 - Pages 2 and 3 are optional for Form 8582, but Pages 2 or 3 cannot be present without Page 1.
 - Form 4136 Page 2 may be present without Page 1, but if Page 1 is present, then Page 2 must also be present.
 - Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713
 - Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.
 - State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.
- For Form 1040, Pages 1 and 2 must be present (exception: State Only returns), and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ. For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ. For Form 1040EZ, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2.
- 031** ➤ Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 007) must be numeric.
- 032** ➤ Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 008) must be numeric.
- 033** ➤ Fields within a record cannot be longer than specified.
- Name Line 1 (SEQ 060) of the Tax Form can have a maximum of 35 characters; any more than 35 will be dropped.
- 034** ➤ Record ID Group - For each record, significant data must be present following the Record ID Group.

- 035** ➤ Field Sequence Numbers within each record must be in ascending order and must be valid for that record.
- 036** ➤ Schedule C-EZ - Only one Schedule C-EZ is allowed for the Primary SSN and one for the Secondary SSN (a total of two Schedules C-EZ per tax return when Filing Status (SEQ 130) equals "2"). When a taxpayer files Schedule C-EZ, no Schedule C is allowed for that taxpayer.
- 037** ➤ Form 1040/1040A - The number of Dependent Name Controls (SEQ 172, 182, 192, 202, 212, or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 240), Number of Children Not Living with You (SEQ 247), and Number of Other Dependents Listed (SEQ 350).
- 038** ➤ Form 1040A - Taxable Income (SEQ 820) must be less than \$50000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, Form 1099-R, Form 2120, Form 2210, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8839, Form 8862, Form 8863, Form 9465, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.
- 039** ➤ Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 030) is significant) must be under age 65, Taxable Interest (SEQ 380) cannot exceed \$400. Taxable Income (SEQ 820) must be less than \$50000, and only the following can be present: Form W-2, W-2GU, Form 1310, Form 8379, Form 8862, Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.
- 040** ➤ State-Only – If the State Abbreviation (SEQ 087) is equal to "SO," then the highest sequence number present cannot be greater than the Address Indicator Code (SEQ 097).
 - If the State Abbreviation field is equal to "SO" in fixed format of the Form 1040 Page 1 record, then all fields beyond the Address Indicator must be blank.
- 041** ➤ Form 1040/1040A - Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information.
- 042** ➤ State Only Returns – No other records, other than the following must be present: Form 1040 Page 1, State Generic Record, Unformatted Record and Summary Record.
- 043** ➤ Form 1040/1040A - When Filing Status (SEQ 130) equals "4", at least one of the following fields must be significant:
 - Qualifying Name for H of Household (SEQ 150) and SSN for Qual Name (SEQ 153);
 - Number of Children Who Lived with You (SEQ 240);
 - Number of Other Dependents Listed (SEQ 350).
 ➤ When Qualifying Name for H of Household (SEQ 150) is significant, SSN for Qual Name (SEQ 153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030).
- 044** ➤ Record ID Group - The record has an invalid field in one of the Record ID Group. The error may be one of the following:

- The Taxpayer Identification Number (SEQ 003) within the Record ID does not match Primary SSN (SEQ 010) of the Tax Form.
 - The schedule or form is invalid for electronic filing or the page number is incorrect or duplicated.
 - Each record must be followed by a record terminus character (#).
- 045** ➤ Record ID Group - The format and content of the Record ID Group that begins each record must be exactly as defined in Part II Record Layouts and must not duplicate another Record ID Group.
- If the Schedule/Form Occurrence Number (SEQ 005) of Record ID is invalid, or is a duplicate, or exceeds the maximum number permitted for that record the return will be rejected.
- 046** ➤ Schedule SE - SSN of Self-Employed (SEQ 020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 047** ➤ Schedule SE - SSN of Self-Employed (SEQ 020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 020) on the first Schedule SE. When both spouses are filing Schedule SE, the Schedule SE for the primary taxpayer must precede the Schedule SE for the secondary taxpayer.
- 048** ➤ Form 2106/2106-EZ - SSN of Taxpayer with Employee Business Expense (SEQ 009) on the first Form 2106/Form 2106EZ must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 049** ➤ Form 2106/2106-EZ - SSN of Taxpayer with Employee Business Expense (SEQ 009) on the second Form 2106/Form 2106EZ must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Taxpayer with Employee Business Expense (SEQ 009) on the first Form 2106/Form 2106EZ. When both spouses are filing Form 2106/Form 2106EZ, the Form 2106/Form 2106EZ for the primary taxpayer must precede the Form 2106/Form 2106EZ for the secondary taxpayer.
- 050** ➤ Statement Record - The only valid entry in a Required Statement Record field (identified by an at-sign (@) in the Appendix) is a Statement Reference, i.e., "STMbnn".
- For Required Statement Records, Line 02 must be blank. Line 03 must be present and must contain significant data.
- For Required Statement Records, any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.
- 051** ➤ Statement Record - For Optional Statement Records (identified by an asterisk (*)), any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.
- 052** ➤ Statement Record - Optional Statement Records (identified by an asterisk (*)) are used only when the lines of data to be entered exceed spacing allowed on a schedule or form.
- For Optional Statement Records, Lines 01, 02, 03, and 04 must be present and must contain significant data.
- 053** ➤ Statement Record - The number of Statement Records cannot exceed the number of Statement References within a tax return.

- 054** ➤ Form 4137 - Tip Income SSN (SEQ 020) on the first Form 4137 must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 055** ➤ Form 8606 - SSN of Taxpayer with IRAs (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.
- 056** ➤ Form 8606 - SSN of Taxpayer with IRAs (SEQ 010) on the second Form 8606 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040/1040A and must not be equal to SSN of Taxpayer with IRAs (SEQ 010) on the first Form 8606. When both spouses are filing Form 8606, the Form 8606 for the primary taxpayer must precede the Form 8606 for the secondary taxpayer.
- 057** ➤ Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 020) on the first Form 5329 must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 058** ➤ Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 020) on the second Form 5329 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Person Subject to Penalty Tax (SEQ 020) on the first Form 5329. When both spouses are filing Form 5329, the Form 5329 for the primary taxpayer must precede the Form 5329 for the secondary taxpayer.
- 059** ➤ Form 4137 - Tip Income SSN (SEQ 020) on the second Form 4137 must equal Secondary SSN (SEQ 030) of Form 1040 and must not be equal to Tip Income SSN (SEQ 020) on the first Form 4137. When both spouses are filing Form 4137, the Form 4137 for the primary taxpayer must precede the Form 4137 for the secondary taxpayer.
- 060** ➤ Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 007) must be in ascending numerical sequence within a transmission. However, the RSN's within the transmission do not have to be consecutive.
- 061** ➤ Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 008) must be in ascending numerical sequence within the transmission. However, the DCN's within the transmission do not have to be consecutive.
- 062** ➤ Tax Return Record Identification Page 1 - The first two digits of the Declaration Control Number (DCN) (Field 10) must be zeroes.
- 063** ➤ Tax Form - When Filing Status (SEQ 130) equals "2" or "3", both Primary SSN (SEQ 010) and Secondary SSN (SEQ 030) must be numeric. (The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 030) is significant.)
- 064** ➤ Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (SEQ 008) must be "4".
- 065** ➤ Form 1040/1040A - When Exempt Spouse Ind (SEQ 163) equals "X", Filing Status (SEQ 130) must equal "2".
- 066** ➤ Form 1040/1040A - If any field of the following "dependent group" is significant, then all fields in that group must be significant: Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship.
 ➤ Dependent Name Control (SEQ 172, 182, 192, 202, 212) must be in the correct format.

- 067 ➤ Form 1040/1040A - Dependent First Name (SEQ 170, 180, 190, 200, 210) and Dependent Last Name (SEQ 171, 181, 191, 201, 211) must contain only alpha characters and spaces. A space cannot be in the first position of either Dependent First Name or Dependent Last Name.
- 068 ➤ Form 1040/1040A - When Dependent's SSN (SEQ 175, 185, 195, 205, 215) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeroes or all nines.
- 069 ➤ Form 1040/1040A - When Filing Status (SEQ 130) equals "2", Name Line 1 (SEQ 060) must contain an ampersand (&).
➤ Form 1040EZ - When Secondary SSN (SEQ 030) is significant, Name Line 1 (SEQ 060) must contain an ampersand (&).
- 070 ➤ Form 1040 - If Other Adjustments Literal (SEQ 720) equals "JURY PAY", then at least one Type of Other Income (SEQ 560) must equal "JURY PAY".
- 071 ➤ Tax Form - When Secondary SSN (SEQ 030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 010). It must equal all numeric characters and cannot equal all zeroes or all nines.
- 072 ➤ Tax Form - When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant.
➤ Form 1040/1040A - When Schedule EIC is present, Earned Income Credit SEQ (1180) must be significant.
- 073 ➤ When Filing Status (SEQ 130) equals "5", Number of Children Who Lived with You (SEQ 240) must be significant.
- 074 ➤ Form 2441/Schedule 2 - Qualifying Person SSN (SEQ 214, 223) cannot equal another Qualifying Person SSN on the same Form 2441/Schedule 2 or in the related Statement Record.
- 075 ➤ Tax Form - If Earned Income Credit (SEQ 1180) is significant, then at least one of the following must be present for the forms listed below.
 - Form 1040:** Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Type of Other Income (SEQ 560) and Amount of Other Income (SEQ 570); Form W-2; Form W-2GU, Form 1099-R with Distribution Code (SEQ 190) equal to "3"; Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330, 1390) equal to "P"; Schedule F.
 - Form 1040A:** Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Form W-2; Form W-2GU, Form 1099-R with Distribution Code (SEQ 190) equal to "3".
 - Form 1040EZ:** Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Form W-2, Form W-2GU.
- 076 ➤ Form 1040/1040A - If Taxable Interest (SEQ 380) is greater than \$400, or if Taxable Interest (SEQ 290) of Schedule B/Schedule 1 is significant, then Taxable Interest (SEQ 380) of Form 1040/1040A must equal Taxable Interest (SEQ 290) from Schedule B/Schedule 1.

- 077** ➤ Form 1040/1040A - If Total Ordinary Dividends (SEQ 394) is greater than \$400, or if Total Ordinary Dividends (SEQ 525) of Schedule B/Schedule 1 is significant, then Total Ordinary Dividends (SEQ 394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 525) from Schedule B/Schedule 1.
- 078** ➤ Form 1040 - Capital Gain/Loss (SEQ 450) must equal one of the following fields from Schedule D: Combined Net Gain/Loss (SEQ 1848) or Allowable Loss (SEQ 1847).
- 079** ➤ Form 1040 - Rent/Royalty/Part/Estates/Trusts Inc (SEQ 510) must equal Total Income or Loss (SEQ 1150) or Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.
- 080** ➤ Form 1040 - Current Year Moving Expenses (SEQ 637) must equal Moving Exp Deduction (SEQ 180) from Form(s) 3903.
- 081** ➤ Form 1040 - If F4684 Literal (SEQ 460) is not significant, then Other Gain/Loss (SEQ 470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.
- 082** ➤ Form 1040 - If F4684 Literal (SEQ 460) is not significant, then Other Gain/Loss (SEQ 470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.
- 083** ➤ Form 1040/1040A - Credit for Child & Dependent Care (SEQ 925) must equal Credit for Child & Dependent Care (SEQ 330) from Form 2441/Schedule 2.
- 084** ➤ Form 1040/1040A - Credit for Elderly or Disabled (SEQ 930) must equal Credit (SEQ 250) from Schedule R/Schedule 3.
- 085** ➤ Schedule R/Schedule 3 - Taxable Disability (SEQ 150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 020); Both Under 65, One Retired (SEQ 040); Both Under 65, Both Retired (SEQ 050); One Over 65, Other Retired (SEQ 060); Under 65, Did Not Live With Spouse (SEQ 090).
- 086** ➤ Form 1040 - If Exempt/Form 4361 Box (SEQ 025) of Schedule(s) SE and Exempt SE Tax Indicator (SEQ 1035) of Form 1040 are blank, then Self Employment Tax (SEQ 1040) of Form 1040 must equal Self-Employment Tax (SEQ 160) from Schedule(s) SE.
- 087** ➤ Form 1040 - Alternative Minimum Tax (SEQ 918) must equal Alternative Minimum Tax (SEQ 340) from Form 6251.
- 088** ➤ Form 1040/1040A - Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt (SEQ 1300).
- 089** ➤ Form 1040 - When Total Alimony Paid (SEQ 697) is significant, Recip Soc Sec No. (SEQ 693) must be significant, and vice versa.
➤ When Recip Soc Sec No. (SEQ 693) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 010).

- 090** ➤ Form 2441/Schedule 2 - When Form 2441/Schedule 2 is present, at least one of the following fields must be significant: Credit for Child & Dependent Care (SEQ 330) of Form 2441/Schedule 2; Dependent Care Benefits Literal (SEQ 371) of Form 1040/1040A; Dependent Care Benefits (SEQ 210) of Form W-2.
 - If the Credit for Child and Dependent Care (SEQ 330) of Form 2441/Schedule 2 is not significant, the Tax (SEQ 915/860) of Form 1040/1040A must be zero.
- 091-093** ➤ Reserved
- 094** ➤ Form 6252 - If Line 24 Minus Line 25 (SEQ 290) or Line 35 Minus Line 36 (SEQ 460) is significant, then Schedule D or Form 4797 must be present.
- 095** ➤ Form 2441/Schedule 2 - If Total Qualified Expenses or Limit (SEQ 230), or Credit for Child & Dependent Care (SEQ 330), or Net Allowable Amount (SEQ 460) is greater than zero, then Qualifying Person SSN - 1 (SEQ 214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 318), Prior Year Qualifying Person Name (SEQ 324), and Prior Year Qualifying Person SSN (SEQ 326) are present and there are no current year expenses.
 - If Credit for Child & Dependent Care (SEQ 330) is significant, and Total Qualified Expenses or Limit (SEQ 230) or Net Allowable Amount (SEQ 460) is greater than zero, then Primary Earned Income (SEQ 260) (and Spouse's Earned Income (SEQ 270) when Filing Status (SEQ 130) of Form 1040/1040A equals "2") must be significant.
- 096** ➤ Form 1040 – “If Capital Gain Distribution Box” (SEQ 0447 equals “X” and “Capital Gain/Loss (SEQ 450) is significant with a positive figure, then “15% Rate Capital Gain Distribution” (SEQ 455 must be significant.
- 097** ➤ Form 1040 - When Capital Distribution Box (SEQ 447) equals to “X”, Capital Gain/Loss (SEQ 450) must be significant, Schedule D must not be present.
 - When Capital Distribution Box (SEQ 447) is not equal to “X” and Capital Gain/Loss (SEQ 450) is significant, Schedule D must be present.
- 098** ➤ Schedule C - Gross Receipts Less Returns Allowances (SEQ 220) must equal Gross Receipts/Sales (SEQ 200) minus Returns/Allowances (SEQ 210).
- 099** ➤ Form 1040 - Business Income/Loss (SEQ 440) must equal the total of Net Profit (Loss) (SEQ 710) from Schedule(s) C plus Net Profit (SEQ 710) from Schedule(s) C-EZ.
- 100** ➤ Schedule C - When Net Profit (Loss) (SEQ 710) is less than zero and Some Is Not At Risk (SEQ 730) equals "X", Form 6198 must be present.
- 101** ➤ Form 4952 - At least one of the following fields must be greater than zero: Investment Interest Expense (SEQ 010), Carryover Disallowed Interest Expense (SEQ 020), Investment Interest Expense Deduction (SEQ 170).
- 102** ➤ Schedule E - If Some is Not At Risk (SEQ 1180, 1238, 1298, 1358) equals "X" on any Schedule E, and the corresponding Part/S-Corp Nonpassive Sch K-1 Loss (SEQ 1192, 1253, 1313, 1373) is significant, then Form 6198 must be present.

- 103** ➤ Tax Form - If Withholding (SEQ 1160) is greater than \$500, then at least one of the following must be present for the forms listed below.
Form 1040: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2 or Form W-2GU, Withholding (SEQ 160) on Form 1099-R; Withholding (SEQ 050) on Form W2-G.
Form 1040A: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2 or Form W-2GU, Withholding (SEQ 160) on Form 1099-R.
Form 1040EZ: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2 or Form W-2GU;
- 104** ➤ Reserved
- 105** ➤ Tax Form - When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465).
- 106** ➤ Schedule E - If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: SEQ 125, 155, 380, 1000, 1040, 1110, 1120, 1150, 1445, 1455, 1475, 1485, 1495, 1750, 1755, 1765, 1913, 1917, 1923, 1927, 1933, 1937, 1939, 1943, 1945, 1977, 1991, 2010, and 2020.
- 107** ➤ Schedule SE - If SST Wages/RRT Comp (SEQ 088) or Unreported Tips (SEQ 090) is significant, then Total Wages/Unreported Tips (SEQ 100) must be significant. Exception: This check is not performed when SST Wages/RRT Comp (SEQ 088) is equal to or greater than \$87,000.
- 108** ➤ Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1150).
➤ Form 1040EZ - If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256).
- 109** ➤ Form 1040/1040A - If Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.
➤ Form 1040EZ - If Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant.
- 110** ➤ Form 1040 – If both Schedule D and Schedule J are present, then “Tax” (SEQ 915) of Form 1040, must be equal to or be greater than “Subtract Line 21 from Line 17” (SEQ 220) of Schedule J.
- 111** ➤ Form 1040/1040A- When Must Itemize Indicator (SEQ 786) equals "X", Filing Status (SEQ 130) must equal "3".
- 112** ➤ Form 1040 - When Retirement Tax Plan Literal (SEQ 1095) is blank, Tax on Retirement Plans (SEQ 1100) must equal the total of the following fields from Form(s) 5329: Total Section 72 AdditionalTax on Early Distributions (SEQ 078), Additional Tax on certain Distributions from Educ Accounts (SEQ 091), Excess Contributions Tax on Traditional IRA (SEQ 160), Excess Contributions Tax on Roth IRA (SEQ 480), Excess Contribution Tax on Ed IRA (SEQ 570), Excess Contributions Tax on MSA (SEQ 660), and Tax on Excess Accumulations (SEQ 720).

- When Retirement Tax Plan Literal (SEQ 1095) equals "NO", Form 5329 does not have to be present, but Tax on Retirement Plans (SEQ 1100) of Form 1040 must be significant and Distribution Code (SEQ 190) of Form 1099-R must equal "1".
- 113** ➤ Schedule A - When Non-Cash/Check Contribution (SEQ 360) is greater than \$500, Form 8283 must be present.
- 114** ➤ Form 1040/1040A - If Taxable Amount of Social Security (SEQ 557) is significant, then Social Security Benefits (SEQ 553) must be significant.
- 115** ➤ Form 1040 - If Railroad Retire Indicator (SEQ 1070) is blank, then Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must equal F1040 Social Security Medicare Tax on Tips (SEQ 200) from Form(s) 4137.
- 116** ➤ Form 1040/1040A - If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ 1150), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), Amount Owed (SEQ 1290).
- 117** ➤ Schedule C - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 200), Gross Income (SEQ 270), Total Expenses (SEQ 700), Tentative Profit/Loss (SEQ 702), Net Profit (Loss) (SEQ 710).
- 118** ➤ Form 5329 - Name of Person Subject to Penalty Tax (SEQ 010) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
 - The following cannot be present: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.
- 119** ➤ Form 1040/1040A - If Filing Status (SEQ 130) equals "3", then State Abbreviation (SEQ 087) cannot equal any of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington), and WI (Wisconsin).
 - Exception: If Filing Status equals "3" and Address Ind (SEQ 097) equals "2" (Stateside Military Address), then the State Abbreviation (SEQ 087) may equal one of the Community Property states listed above.
- 120** ➤ Reserved
- 121** ➤ Form 1040/1040A - Pensions Annuities Received (SEQ 485) cannot equal Taxable Pensions Amount (SEQ 495).
- 122** ➤ Form W-2 - Employer Identification Number (SEQ 040) must be numeric, the first two digits of Employer Identification Number (SEQ 040) must equal a valid District Office Code, Employer Name Control (SEQ 045) must be significant, and W-2 Indicator (SEQ 510) must equal "N" or "S".
 - **Note:** The value "N" (Non-Standard) indicates that the Form W-2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W-2 was used. The value "S" (Standard) identifies a Form W-2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile.

- 123** ➤ Form W-2 - The following fields must be significant: Employer Name (SEQ 050), Employer Address (SEQ 060), Employee Name (SEQ 090), Employee Address (SEQ 100); Employee City (SEQ 110), Employee State (SEQ 113), Employee Zip Code (SEQ 115), and Wages (SEQ 120).
- Exception: The check for Wages (SEQ 120) is bypassed when Combat Pay has been excluded from Wages.
- Exception: When a period (.) is present in the Employee State (SEQ 113) on Form W-2, the checks for Employee City (SEQ 110) and Employee Zip Code (SEQ 115) are bypassed.
- 124** ➤ Form W-2G - The following fields must be significant: Payer Name Control (SEQ 015), Payer Name (SEQ 020), and Payer Identification Number (SEQ 026).
- 125** ➤ Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 015), Payer Name (SEQ 020), and Payer Identification Number (SEQ 050).
- 126** ➤ Tax Form - If any Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1390, 1400, 1410) is significant, then either Preparer SSN/Preparer TIN (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.
- If Preparer SSN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeroes or all nines.
- If Preparer TIN (SEQ 1360) is significant, the first position must equal "P" and the last positions must be numeric characters and cannot equal all zeroes or all nines.
- If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeroes or all nines.
- When Paid Preparer information (SEQ 1340-1420) is significant, Non-Paid Preparer (SEQ 1338) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers.
- 127** ➤ Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is equal to Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant.
- 128** ➤ Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1138), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.
- 129** ➤ Form 1040/1040A - If Total Payments (SEQ 1250) equals Total Tax (SEQ 1150), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280).
- 130** ➤ Form 1040/1040A - If Total Itemized or Standard Deduction (SEQ 789) contains one of the following amounts: \$5770, 6650, 5900, 7050, 8150, 9300, 11400, 12350 or 13300; and Modified Standard Deduction Ind (SEQ 787) of Form 1040 is blank; then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 772), Self Blind Box (SEQ 774), Spouse 65 or Over Box (SEQ 776), Spouse Blind Box (SEQ 778).
- Exception for Form 1040:** This check is not performed when one or more of the following forms are present: Schedule A, Form 4563.
- 131** ➤ Form 1040/1040A - If Number of Children Not Living with You (SEQ 247) is significant, then at least one Relationship (SEQ 177, 187, 197, 207, 217) must equal "CHILD", "DAUGHTER", "GRANDCHILD", or "SON".

- 132 ➤ Form 1040 - When Capital Distribution Box equals to "X", Capital Gain/Loss (SEQ 450) must contain a positive amount.
- 133 ➤ Schedule R/Schedule 3 - If Nontaxable SSB/RRB (SEQ 163) or Nontaxable Other (SEQ 167) is significant, then Pensions & Annuities (SEQ 170) must be significant.
- 134 ➤ Form 1040 - If Exempt Self (SEQ 160) equals "X", and Must Itemize Indicator (SEQ 786) and Itemized Election Ind (SEQ 788) are blank, and Schedule A and Form 4563 are not present, then Total Itemized or Standard Deduction (SEQ 789) must equal a valid standard deduction.
➤ Form 1040A – If Exempt Self (SEQ 160) equals "X", and Must Itemize Indicator (SEQ 786) and Modified Standard Deduction Ind (SEQ 787) are blank; then Total Itemized or Standard Deduction (SEQ 789) must equal a valid standard deduction.
- 135 ➤ Form 1040 - When F4684 Literal (SEQ 460) equals "F4684", Form 4684 must be present.
- 136 ➤ Form 1040 - If Form 2210 or Form 2210F is present, then ES Penalty Amount (SEQ 1300) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 245) or Total Underpayment Penalty (SEQ 670) from Form 2210, or Underpayment Penalty/Farmers Fishermen (SEQ 180) from Form 2210F.
➤ Form 1040A - If Form 2210 is present, then ES Penalty Amount (SEQ 1300) of Form 1040A must equal Underpayment Penalty/Short Method (SEQ 240) or Total Underpayment Penalty (SEQ 720) from Form 2210.
- 137 ➤ Form 2441/Schedule 2 - When SSN/EIN 1 or 2 (SEQ 040, 090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 050, 100) must be significant.
- 138 ➤ Form 1040/1040A - Total Exemptions (SEQ 360) must equal the total of the following fields: Total Box 6a and 6b (SEQ 167); Number of Children Who Lived with You (SEQ 240); Number of Children Not Living with You (SEQ 247); and Number of Other Dependents Listed (SEQ 350).
- 139 ➤ Form W-2 - Employee SSN (SEQ 080) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of the Tax Form.
- 140 ➤ Form 1040 - Farm Income (SEQ 520) must equal Net Farm Profit or Loss (SEQ 680) from Schedule(s) F.
- 141 ➤ Schedule F - At least one of the following fields must be significant: Gross Income Amount (SEQ 280), Total Expenses (SEQ 650), Net Farm Profit or Loss (SEQ 680).
- 142 ➤ Schedule F - Accounting Method Cash Indicator (SEQ 050) or Accounting Method Accrual Indicator (SEQ 060) must equal "X". Both indicators cannot equal "X".
- 143 ➤ Schedule F - Materially Participate Yes Indicator (SEQ 100) and Materially Participate No Indicator (SEQ 110) cannot both equal "X" and cannot both equal blank.
- 144 ➤ Form W-2 – Employee SSN (SEQ 080) must be a Valid SSN and the first digit cannot equal a "9".
- 145 ➤ Reserved

- 146 ➤ Tax Form - When Unemployment Compensation (SEQ 552) is significant, it must be numeric and greater than zero.
- 147 ➤ Form 2210 – One of the following fields must equal "X,": Waiver of Entire Penalty Box (SEQ 0135), Waiver of Part of Penalty Box (SEQ 0145), Annualized Income Installment Method Box (SEQ 155), Actually Withheld Box (SEQ 165) or Joint Return Box (SEQ 173).
- 148 ➤ Form 2210 - When Waiver of Entire Penalty Box (SEQ 135) or Waiver of Part of Penalty Box (SEQ 145) equals "X", either Waived Explanation/Short Method (SEQ 233) or Waiver Explanation (SEQ 660) must equal "STMbnn".
➤ Form 2210F - When Waiver of Penalty Box (SEQ 013) equals "X", Waiver Explanation (SEQ 177) must equal "STMbnn".
- 149 ➤ Schedule C - When Other Clos Inv Method (SEQ 744) equals "X", Other Meth Explanation (SEQ 746) must equal "STMbnn".
- 150 ➤ Form 1040 - When F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) are significant, Form 4255 must be present and Total Increase Tax (SEQ 530) of Form 4255 must be significant.
➤ When Form 4255 is present, F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) of Form 1040 must be significant.
- 151 ➤ Summary Record - Number of Logical Records in Tax Return (SEQ 040) must equal the total logical record count computed by the IRS
- 152 ➤ Summary Record - Number of Forms W-2 (SEQ 050) must equal the number of Forms W-2 computed by the IRS.
- 153 ➤ Summary Record - Number of Forms W-2G (SEQ 060) must equal the number of Forms W-2G computed by the IRS.
- 154 ➤ Summary Record - Number of Forms 1099-R (SEQ 070) must equal the number of Forms 1099-R computed by the IRS.
- 155 ➤ Summary Record - Number of Schedule Records (SEQ 080) must equal the number of schedule records computed by the IRS.
- 156 ➤ Summary Record - Number of Form Records (SEQ 090) must equal the number of form records computed by the IRS.
- 157 ➤ Summary Record - Number of Statement Record Lines (SEQ 100) must equal the number of statement record lines computed by the IRS.
- 158 ➤ Form 1040/1040A - If Credit for Elderly or Disabled (SEQ 930) is significant, and Self 65 or Over Box (SEQ 772) and Spouse 65 or Over Box (SEQ 776) are blank, then one of the following fields from Schedule R/Schedule 3 must be significant: Retire/Disabled (SEQ 020); Both Under 65, One Retired (SEQ 040); Both Under 65, Both Retired (SEQ 050); Under 65, Did Not Live with Spouse (SEQ 090).
- 159 ➤ Form 1040EZ - If Dependent No-Ind (SEQ 785) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) must equal \$7800 when Secondary SSN (SEQ 030) is not significant, and must equal \$15600 when Secondary SSN (SEQ 030) is significant.

- If Dependent Yes-Ind (SEQ 784) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) cannot exceed \$4750 when Secondary SSN (SEQ 030) is not significant, and cannot exceed \$12550 when Secondary SSN (SEQ 030) is significant.
- 160** ➤ Reserved
- 161** ➤ Form 1040EZ - Dependent Yes-Ind (SEQ 784) and Dependent No-Ind (SEQ 785) cannot both equal "X" and cannot both equal blank.
- 162** ➤ Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed \$382 and Adjusted Gross Income (SEQ 750) must be less than \$11230 if Single and cannot exceed \$12230 if Married Filing Jointly.
- When Dependent Yes-Ind (SEQ 784) equals "X", Earned Income Credit (SEQ 1180) cannot be significant.
- 163** ➤ Schedule R/Schedule 3 - One of the following fields must be significant: SEQ 010, 020, 030, 040, 050, 060, 070, 080 or 090.
- 164** ➤ Form 1040/1040A – If Credit for Qualified Retirement Savings (SEQ 937/953) is significant, then Form 8880 must be attached.
- 165** ➤ Form 8880 – If Credit Contributions (SEQ 200) is significant, then it must equal Credit for Qualified Retirement Savings (SEQ 937/953) of Tax Form.
- 166** ➤ Form 8880 – Total Line 6a and 6b (SEQ 130) must be greater than zero.
- 167** ➤ Form 9465 - Monthly Payment Date (SEQ 310) must be significant and must be within the 01 to 28 range.
- 168** ➤ Form 9465 - Monthly Payment (SEQ 300) must be equal to or greater than \$25.
- 169** ➤ Schedule E - At least one of the following fields must be significant on the first occurrence of Schedule E: Total Rents Received (SEQ 125); Total Royalties Rec'd (SEQ 155); Rental & Royalty Deduction (SEQ 1000); Total Income (SEQ 1110); Total Losses (SEQ 1120); Part/S-Corp Name A (SEQ 1170); Tot Part/S-Corp Income (SEQ 1750); Tot Part/S-Corp Loss and Sec 179 Deduction (SEQ 1755); Tot Estate/Trust Inc (SEQ 1933); Tot Estate/Trust Loss (SEQ 1937); Total REMIC Income (SEQ 1977); Net Farm Rental Income/Loss (SEQ 1991); Farming/Fishing Share (SEQ 2020); Net Rental Real Estate Income/Loss (SEQ 2030).
- 170** ➤ Schedule A - Casualty/Theft Loss (SEQ 390) must equal Line 16 Minus Line 17 (SEQ 450) from Form 4684, when either field is significant.
- 171** ➤ Form 4797 - When Form 4684 is present, Gain/Loss for Entire Year (Form 4684 Sec B Gain) (SEQ 440) of Form 4797 must equal Loss Equal to or Smaller than Gain (SEQ 1120) from Form 4684.
- 172** ➤ Form 9465 - Amount Owed on Tax Return (SEQ 280) cannot be greater than \$10000.
- 173** ➤ Reserved
- 174** ➤ Form 4684 - When Line 16 minus Line 17 (SEQ 450) is significant, Line 13 more than Line 14 (SEQ 430) must be significant.

- 175 ➤ Form 1040 - When Other Adjustment Amount (SEQ 730) or Total Other Adjustments (SEQ 735) is significant, Total Adjustments (SEQ 740) must be significant.
- 176 ➤ Reserved
- 177 ➤ Tax Form - If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed \$2600 unless Form 4797 is attached: Taxable Interest (SEQ 380), Tax-Exempt Interest (SEQ 385), Total Ordinary Dividends (SEQ 394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 450) (when greater than zero) of Form 1040.
- 178 ➤ Form 1040 – When Specify Other Credit Block (SEQ 1006) equals “X”, one of the following forms must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, Form 8860, Form 8861, Form 8874, Form 8881, Form 8882 or Form 8884 unless Specify Other Credit Literal (SEQ 1010) contains “FNS” or “TRANS ALASKA”.
- 179 ➤ Reserved
- 180 ➤ Form 4835 - When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 610) or Net Farm Rent (Loss) (SEQ 630).
 ➤ When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 630).
 ➤ **Note:** Net Farm Rent (Loss) (SEQ 630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
- 181 ➤ Form 4835 - If Some is Not at Risk (SEQ 620) equals "X" on one or both Form(s) 4835, then Form 6198 or Form 8582 must be present.
- 182 ➤ Schedule F - When Net Farm Profit or Loss (SEQ 680) is less than zero and Some Is Not at Risk Indicator (SEQ 700) equals "X", Form 6198 must be present.
- 183 ➤ Schedule C - If Car/Truck Expenses (SEQ 293) is significant, then Vehicle Service Date (SEQ 820) must be significant, or Form 4562 must be present.
- 184 ➤ Schedule E - If Net Farm Rental Income/Loss (SEQ 1991) on the first occurrence of Schedule E is present, then Form 4835 must be present.
 ➤ When multiple Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 610) or Net Farm Rent (Loss) (SEQ 630).
 ➤ When two Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 630).
 ➤ **Note:** Net Farm Rent (Loss) (SEQ 630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
- 185 ➤ Schedule C – When Business Miles (SEQ 830) is significant, then Vehicle Service Date (SEQ 820) must be present.

- 186 ➤ Form 8829 - Home Business Expense (SEQ 703) of Schedule C must equal Schedule C Allowable Expenses (SEQ 450) from Form 8829.
- 187 ➤ Schedule C - Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 188 ➤ Form 1040/1040A - When Filing Status (SEQ 130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.
- 189 ➤ Form 1040 - If Total Adjustments (SEQ 740) is significant, then at least one of the following fields must be significant: SEQ 623, 626, 628, 630, 637, 640, 645, 650, 680, 697, 725, 730, 735.
- 190 ➤ Form 1040/1040A – Child Tax Credit (SEQ 940/SEQ 955) contains the maximum amount for the number of eligible dependents, but IRS records show that it should be reduced by the amount of Advance Child Credit issued last year.
- 191 ➤ Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Foreign Tax Credit (SEQ 922), Credit for Child & Dependent Care (SEQ 925), Credit for Elderly or Disabled (SEQ 930), Education Credits (SEQ 935), Credit for Qualified Retirement Savings (SEQ 937), Child Tax Credit (SEQ 940), Adoption Credit (SEQ 960) and Other Credits (SEQ 1015).
 ➤ Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 925), Credit for Elderly or Disabled (SEQ 930), Child Tax Credit (SEQ 955), Education Credits (SEQ 950), Credit for Qualified Retirement Savings (SEQ 953), and Adoption Credit (SEQ 960).
- 192 ➤ Tax Form - At least one of the following fields must be significant for the forms listed below.
Form 1040/1040A: Total Income (SEQ 600), Adjusted Gross Income (SEQ 750), AGI Repeated (SEQ 770), Tax (SEQ 915/860), Total Credits (SEQ 1020), Total Tax (SEQ 1138), Total Payments (SEQ 1250).
Form 1040EZ: Adjusted Gross Income (SEQ 750), Taxable Income (SEQ 820), Withholding (SEQ 1160), Total Tax (SEQ 1150), Refund (SEQ 1270), Amount Owed (SEQ 1290).
- 193 ➤ Form 1040EZ - If Taxable Interest (SEQ 380) is not significant, then Adjusted Gross Income (SEQ 750) must equal the total of Wages, Salaries, Tips (SEQ 375) plus Unemployment Compensation (SEQ 552).
- 194 ➤ Form 1040EZ - If Taxable Interest (SEQ 380) is not significant, then Adjusted Gross Income (SEQ 750) must equal the total of Wages, Salaries, Tips (SEQ 375) plus Unemployment Compensation (SEQ 552).
- 195 ➤ Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.
 ➤ If Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 is significant, it must equal Deduction for 1/2 of Self Employment Tax (SEQ 165) from Schedule(s) SE. If Deduction for 1/2 of Self Employment Tax (SEQ 165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 must be significant.
- 196 ➤ Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.

- Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.
- 197** ➤ Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), and Excess SS Tax (SEQ 1200).
- 198** ➤ Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), Excess SS Tax (SEQ 1184), and Other Payments (SEQ 1210).
- Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), and Excess SS Tax (SEQ 1200).
- 199** ➤ Form 1040/1040A – Educator Expenses (SEQ 0623) cannot be greater than \$500 if filing status is “2” and \$250 for all other filing statuses.
- 200** ➤ Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than \$382, Schedule EIC must be present.
- 201** ➤ Schedule EIC - If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 007, 077); Qualifying Child First Name (SEQ 010, 080); Qualifying Child Last Name (SEQ 011, 081); Year of Birth (SEQ 020, 0090), Qualifying SSN (SEQ 015, 085); Relationship (SEQ 060, 130); and Number of Months (SEQ 070, 140).
- Qualifying Child Name Control (SEQ 007, 077) must be in the correct format.
- 202** ➤ Schedule EIC – Year of Birth (SEQ 020, 090) cannot be greater than current tax year.
- 203** ➤ Schedule EIC - Relationship (SEQ 060, 130) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", or "SON".
- 204** ➤ Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65.
- Form 1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65.
- 205** ➤ Schedule EIC - When Qualifying SSN (SEQ 015, 085) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeroes or all nines.
- 206** ➤ Schedule EIC - If Year of Birth (SEQ 020, 090) is less than "1985", (age 19 or older) and greater than “1979”, then the corresponding Student "Yes" Box (SEQ 030, 100) or the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".
- 207** ➤ Schedule EIC - If Relationship (SEQ 060, 130) equals "CHILD", "DAUGHTER", "GRANDCHILD", or "SON" and Year of Birth (SEQ 020, 090) does not equal "2003", then Number of Months (SEQ 070, 140) must be equal to or greater than "07".

- 208** ➤ Schedule H - Cash Wages Over \$1400 Paid Yearly - Yes (SEQ 040) and Cash Wages Over \$1400 Paid Yearly - No (SEQ 045) cannot both equal "X" and cannot both equal blank.
- 209** ➤ Schedule H - Employer SSN (SEQ 020) on the first Schedule H must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 210** ➤ Schedule H - Employer SSN (SEQ 020) on the second Schedule H must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to Employer SSN (SEQ 020) on the first Schedule H. When both spouses are filing Schedule H, the Schedule H for the primary taxpayer must precede the Schedule H for the secondary taxpayer.
- 211** ➤ Schedule H - Employer Identification Number (SEQ 030) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 212** ➤ Schedule H - Name of State Where Unemployment Contributions Paid (SEQ 200) must equal a standard state abbreviation.
- 213** ➤ Schedule H - Employer SSN (SEQ 020) and Employer Identification Number (SEQ 030) must be significant, must equal all numeric characters and cannot equal all blanks or all zeroes.
- 214** ➤ Schedule H - When two Schedules H are present, Employer Identification Number (SEQ 030) of the second Schedule H cannot equal Employer Identification Number of the first Schedule H.
- 215** ➤ Schedule H - Federal Income Tax Withheld - Yes (SEQ 050) and Federal Income Tax Withheld - No (SEQ 055) cannot both equal "X".
 ➤ Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060) and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065) cannot both equal "X".
 ➤ Cash Wages Over \$1000 Paid Qtrly - No (SEQ 150) and Cash Wages Over \$1000 Paid Qtrly - Yes (SEQ 155) cannot both equal "X".
- 216** ➤ Schedule EIC - Qualifying SSN - 1 (SEQ 015) cannot equal Qualifying SSN - 2 (SEQ 085). Qualifying SSN - 1 and - 2 (SEQ 050, 120) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.
- 217** ➤ Schedule EIC - When Year of Birth (SEQ 020, 090) is less than "1980", the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".
- 218** ➤ Schedule EIC - When Year of Birth (SEQ 020, 090) equals "2003", the corresponding Number of Months (SEQ 070, 140) must equal "12".
- 219** ➤ Schedule H - Page 2 must be present when all of the following fields equal "X": Cash Wage Over \$1400 Paid Yearly - No (SEQ 045), Federal Income Tax Withheld - No (SEQ 055), and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065).
- 220** ➤ Schedule H - When all of the following fields equal "X", Schedule H cannot be filed: Cash Wage Over \$1400 Paid Yearly - No (SEQ 045), Federal Income Tax Withheld - No (SEQ 055), and Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060).
- 221** ➤ Form 1040/1040A - Advanced EIC Payments (SEQ 1105) must equal the total of Advance EIC Payment (SEQ 200) from Form(s) W-2 and/or W-2GU.

- 222** ➤ Schedule EIC - If Qualifying SSN - 1 (SEQ 015) is significant and Qualifying SSN - 2 (SEQ 085) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$2547 and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than \$29666 if Single, Head of Household or Qualifying Widow(er) and less than \$30666 if Married Filing Jointly.
- If Qualifying SSN - 1 (SEQ 015) and Qualifying SSN - 2 (SEQ 085) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$4204 and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than \$33692 if Single, Head of Household or Qualifying Widow(er) and less than \$34692 if Married Filing Jointly.
- 223** ➤ Schedule H - When Federal Income Tax Withheld - Yes (SEQ 050) equals "X", Federal Income Tax Withheld (SEQ 110) must be significant.
- 224** ➤ Schedule H - If Cash Wage Over \$1400 Paid Yearly - No (SEQ 045) and Federal Income Tax Withheld - Yes (SEQ 050) equal "X", then Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060) and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065) must be blank.
- 225** ➤ Schedule H - When Cash Wage Over \$1400 Paid Yearly - Yes (SEQ 040) equals "X", Social Security Wages (SEQ 070) and Medicare Wages (SEQ 090) must each be equal to or greater than \$1400.
- 226** ➤ Schedule H - When Cash Wage Over \$1400 Paid Yearly - Yes (SEQ 040) equals "X", the following fields must be blank: Federal Income Tax Withheld - Yes (SEQ 050), Federal Income Tax Withheld - No (SEQ 055), Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060), and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065).
- 227** ➤ Schedule H - When Page 2 is present, Cash Wages Over \$1000 Paid Qtrly - No (SEQ 150) cannot equal "X".
- When Page 2 is not present, Cash Wages Over \$1000 Paid Qtrly - Yes (SEQ 155) cannot equal "X".
- 228** ➤ Schedule H - Social Security Wages (SEQ 070) cannot be greater than Medicare Wages (SEQ 090).
- 229** ➤ Schedule H - When Page 2 is present, Total Taxes from Line 8 (SEQ 520) must equal Total Taxes Less Advance EIC Payments (SEQ 140) from Page 1.
- 230** ➤ Form 1116 – When only one Form 1116 is present, Smaller of Tax From Return or Foreign Tax Credit (SEQ 1185) must equal Gross Foreign Tax Credit (SEQ 1090) and the following fields must be blank: SEQs 1100, 1110, 1120, 1130, 1135, 1160, 1175, 1177 and 1180.
- 231** ➤ Form 1116 – If more than one Form 1116 is present, then only the first occurrence of Form 1116 can have significant data in Foreign Tax Credit (SEQ 1200). For subsequent occurrences of Form 1116, significant data can be present in Foreign Tax Credit (SEQ 1200) only when Alt. Min. Tax Literal (SEQ 010) of that occurrence is equal to "AMT".
- 232** ➤ Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 020, 030, 040, 050, 060, 070, 080, 093, 096, 098.

- Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 020, 030, 040, 050, 060, 070, 080, 093, 096, 098.
- Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 020, 030, 040, 050, 060, 070, 080, 093, 096 or 098.
- 233** ➤ Form 1040 – If Direct Deposit “No” (SEQ 1263) is equal to “X” the Direct Deposit Information must not be present.
- 234** ➤ Tax Form – One of the following must equal “X”: Direct Deposit – Yes (SEQ 1262) or Direct Deposit – No (SEQ 1263). Both cannot be blank and both cannot equal “X”.
- 235** ➤ Schedule H - When Page 2 is present, Total Taxable Wages for FUTA (Section A) (SEQ 230) must be significant.
- 236** ➤ Form 1040 - Household Employment Taxes (SEQ 1107) must equal the total of the following fields from Schedule(s) H: Total Taxes Less Advance EIC Payments (SEQ 140) plus FUTA Tax (SEQ 240).
- 237-239** ➤ Reserved
- 240** ➤ Schedule C-EZ - Total Expenses (SEQ 700) cannot be greater than \$2500 and Net Profit (SEQ 710) cannot be less than zero.
- 241** ➤ Schedule C-EZ - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 200), Total Expenses (SEQ 700), Net Profit (SEQ 710).
- 242** ➤ Schedule C-EZ - Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 243** ➤ Form 1040 - If Schedule A is not present and Must Itemize Indicator (SEQ 786) equals "X" **OR** Itemized Election Ind (SEQ 788) equals "IE", then Total Itemized or Standard Deduction (SEQ 789) must equal zero.
➤ Form 1040A - If Must Itemize Indicator (SEQ 786) equals "X", then Total Itemized or Standard Deduction (SEQ 789) must equal zero.
- 244** ➤ Reserved
- 245** ➤ Form 1040 - When Form 8396 Block (SEQ 985) equals "X", Form 8396 must be present.
➤ Form 1040 - When Form 3800 Block (SEQ 1000) equals "X", Form 3800 must be present.
- 246-249** ➤ Reserved
- 250** ➤ Schedule D - When Investment Interest Expense (SEQ 1885) is significant, Form 4952 must be present. Investment Interest Expense (SEQ 1885) must equal Investment Capital Gain (SEQ 036) from Form 4952.
- 251** ➤ Form 8615 - Child Taxable Income (SEQ 100) must equal Taxable Income (SEQ 820) from Form 1040/1040A.
- 252** ➤ Form 1040/1040A - When Form 8615 is present, Tax (SEQ 915) of Form 1040 or Tax (SEQ 860) of Form 1040A must equal Form 8615 Tax (SEQ 290) from Form 8615.

- 253** ➤ Form 8615 - Parent Filing Status (SEQ 060) must equal "1", "2", "3", "4", or "5".
- 254** ➤ Reserved
- 255** ➤ Form 8615 - Gross Unearned Income (SEQ 070) must be greater than \$1500.
- 256** ➤ Form 8615 - Child Name (SEQ 010) must equal Name Line 1 (SEQ 060) of Form 1040/1040A.
- 257** ➤ Form 8615 - Parent Name (SEQ 040) and Parent SSN (SEQ 050) must be significant.
- 258** ➤ Tax Form - When Workfare Payments Literal (SEQ 376) equals "WP", Workfare Payments Amount (SEQ 377) must be significant, and vice versa.
- 259** ➤ Reserved
- 260** ➤ Form 1040 - When Form 8814 is present, Form 8814 Block (SEQ 853) of Form 1040 must equal "X" and Form 8814 Amount (SEQ 857) of Form 1040 must be significant. When Form 8814 Block (SEQ 853) equals "X", Form 8814 must be present and Form 8814 Amount (SEQ 857) must be significant.
- 261** ➤ Form 8814 - When one Form 8814 is present, Multiple F8814 Indicator (SEQ 030) cannot be significant. When more than one Form 8814 is present, Multiple F8814 Indicator (SEQ 030) of the first Form 8814 must be significant.
➤ Form 8814 Amount (SEQ 857) of Form 1040 must equal Form 8814 Tax (SEQ 220) from Form(s) 8814.
- 262** ➤ Form 8814 - Child Taxable Unearned Income (SEQ 170) must be greater than \$750 and less than \$7500.
- 263** ➤ Form 1040 - If Form 1040 Other Income (SEQ 200) of Form 8814 is significant, then Type of Other Income (SEQ 560) of Form 1040 must equal "FORM 8814" and Total Other Income (SEQ 590) of Form 1040 must be significant.
- 264** ➤ Form 8814 - When Tax Exempt Literal (SEQ 040) is significant, Tax Exempt Amount (SEQ 050) must be significant.
➤ When Nominee Dist. Literal 1 (SEQ 060) is significant, Nominee Dist. Amount 1 (SEQ 070) must be significant.
➤ When Non-Taxable Literal (SEQ 080) is significant, Non-Taxable Amount (SEQ 090) must be significant.
- 265** ➤ Form 8814 - When Nominee Dist. Literal 2 (SEQ 120) is significant, Nominee Dist. Amount 2 (SEQ 130) must be significant.
- 266** ➤ Form 8814 - Child Name (SEQ 010) must be significant. Child SSN (SEQ 020) must be must be significant and within the valid ranges of SSN/ITIN/ATIN's.
- 267** ➤ Form 8814 - Tax Amount Basis (SEQ 210) cannot be less than zero. When Tax Amount Basis (SEQ 210) is greater than zero and less than \$750, Form 8814 Tax (SEQ 220) must be significant. When Tax Amount Basis (SEQ 210) is equal to or greater than \$750, Form 8814 Tax (SEQ 220) must equal \$75.
- 268-269** ➤ Reserved

- 270** ➤ Form 1040 - When Form 4972 Block (SEQ 880) equals "X", Form 4972 must be present.
- 271** ➤ Form 4972 - None of the following fields can equal "X": Distribution of Qualified Plan No Box (SEQ 026), Rollover Yes Box (SEQ 030), Prior Yr Distribution Yes Box (SEQ 190), and Beneficiary Distribution Yes Box (SEQ 201).
➤ All of the following fields must equal "X": Distribution of Qualified Plan Yes Box (SEQ 024), Rollover No Box (SEQ 040), and Prior Yr Distribution No Box (SEQ 200).
- 272** ➤ Form 4972 - Only one of the following fields can equal "X": Beneficiary of Qual Participant No Box (SEQ 044) or Qual Age - Five Yr Member No Box (SEQ 086).
- 273-274** ➤ Reserved
- 275** ➤ Form 4972 – At least one of the following fields must be significant: Capital Gain Election (SEQ 220), Ordinary Income (SEQ 240), 10 Yr. Method Average Tax (SEQ 690).
- 276** ➤ Form 4972 - Recipient SSN (SEQ 020) from the second Form 4972 cannot equal Recipient SSN (SEQ 020) of the first Form 4972.
- 277** ➤ Form 1040 - When Other Tax Literal (SEQ 1110) equals "ADT", Form 4970 must be present, and vice versa.
- 278** ➤ Reserved
- 279** ➤ Form 4972 - For each of the following, one box must equal "X", but both cannot equal "X":
 - Beneficiary of Qual Participant Yes Box (SEQ 042)/Beneficiary of Qual Participant No Box (SEQ 044);
 - Qual Age - Five Yr Member Yes Box (SEQ 084)/Qual Age - Five Yr Member No Box (SEQ 086).
- 280** ➤ Schedule B/Schedule 1 - When Excludable Savings Bond Interest (SEQ 289) is significant, Form 8815 must be present.
➤ Excludable Savings Bond Interest (SEQ 289) of Schedule B/Schedule 1 must equal Excludable Savings Bond Interest (SEQ 290) from Form 8815.
- 281** ➤ Form 1040/1040A - When Filing Status (SEQ 130) equals "3", Form 8815 cannot be present.
- 282** ➤ Form 8815 - Taxable Expenses (SEQ 190) must be greater than zero.
- 283** ➤ Form 8815 - If Filing Status (SEQ 130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 240) of Form 8815 must be less than \$117750. If Filing Status equals "1" or "4", then Modified AGI (SEQ 240) must be less than \$73500.
- 284** ➤ Reserved
- 285** ➤ Form 1040 - If schedule D is present and n Schedule J is present, and Tax (SEQ 2340) of Schedule D is significant, then Tax (SEQ 915) of Form 1040 must equal or be greater than Tax (SEQ 2340) of Schedule D.
- 286** ➤ Schedule E - When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.

- 287** ➤ Form 1040 - When F8828 Literal (SEQ 1123) equals "FMSR", Form 8828 must be present.
- When F8828 Amount (SEQ 1124) is significant, Recapture Tax Due (SEQ 280) of Form 8828 must be significant, and vice versa.
- 288** ➤ Form 8828 - Original Loan Closing Date (SEQ 100) cannot be before January 1, 1991 (01011991).
- 289** ➤ Form W-2 - When Advance EIC Payment (SEQ 200) is significant, taxpayer cannot file Form 1040EZ.
- 290** ➤ Form W-2 - Employer State (SEQ 073) and Employer Zip Code (SEQ 075) must be significant and valid. Employer Zip Code (SEQ 075) must be consistent with Employer State (SEQ 073).
- Form W-2G - Payer's State (SEQ 024) and Payer's Zip Code (SEQ 025) must be significant and valid. Payer's Zip Code (SEQ 025) must be consistent with Payer's State (SEQ 024).
- Form W-2GU – Employer State (SEQ 073) and Employer Zip Code (SEQ 075) must be significant and valid. Employer Zip Code (SEQ 075) must be consistent with Employer State (SEQ 073).
- Form 1099-R - Payer's State (SEQ 042) and Payer's Zip Code (SEQ 044) must be significant and valid. Payer's Zip Code (SEQ 044) must be consistent with Payer's State (SEQ 042).
- Exception: This check is not performed when Employer State (SEQ 073) of Form W-2 and/or W-2GU, Payer's State (SEQ 024) of Form W-2G, and/or Payer's State (SEQ 042) of Form 1099-R contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format.
- 291** ➤ Form W-2 - Employer City (SEQ 070) must contain at least three characters.
- 292** ➤ Form W-2G - Payer Identification Number (SEQ 026) must be numeric, the first two digits of Payer Identification Number (SEQ 026) must equal a valid District Office Code, Payer Name Control (SEQ 015) must be significant, and W-2G Indicator (SEQ 220) must equal "N" or "S". Refer to Attachment 8 for District Office Codes. See Section 7.05 for Business Name Control format.
- 293** ➤ Form 1099-R - Payer Identification Number (SEQ 050) must be numeric, the first two digits of Payer Identification Number (SEQ 050) must equal a valid District Office Code, Payer Name Control (SEQ 015) must be significant, and 1099-R Indicator (SEQ 340) must equal "N" or "S".
- 294** ➤ Reserved
- 295** ➤ Form W-2 – Neither Withholding (SEQ 130) nor Social Security Tax (SEQ 150) of the combined W-2(s) and/or W-2GU(s) can be greater than ½ (50%) of Wages (SEQ 120). Exception: This check is bypassed when Combat Pay has been excluded from Wages.
- Form W-2G - Withholding (SEQ 050) cannot be greater than ½ (50%) of Gross Winnings, etc. (SEQ 040).
- Form 1099-R - Withholding (SEQ 160) cannot be greater than ½ (50%) of Gross Distribution (SEQ 110).

- 296** ➤ Form 2441/Schedule 2 - If any field of the following "qualifying person group" is significant, then all fields in that group must be significant: Qualifying Person First Name (SEQ 110, 217); Qualifying Person Last Name (SEQ 115, 218); Qualifying Person Name Control (SEQ 120, 221); and Qualifying Person SSN (SEQ 214, 223).
- 297** ➤ Reserved
- 298** ➤ Form 2441/Schedule 2 - When Qualifying Person SSN (SEQ 214, 223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's.
- 299** ➤ Tax Form - RAL Indicator (SEQ 1465) must equal "Y" or "N".
➤ RAL Indicator (SEQ 1465) is a required field.
- 300-302** ➤ Reserved
- 303** ➤ Form 1040/1040A – If Amount Owed (SEQ 1290) is greater than zero and ES Penalty Amount (SEQ 1300) is not significant, then Total Tax (SEQ 1150) must be greater than Total Payments (SEQ 1250).
➤ Form 1040EZ - If Amount Owed (SEQ 1290) is greater than zero, then Total Tax (SEQ 1256) must be greater than Total Payments (SEQ 1250).
- 304-349** ➤ Reserved for Electronically Transmitted Documents (ETD).
- 350** ➤ Form 8853 - Policyholder SSN (SEQ 286) must be numeric and within the valid range for an SSN or an ITIN.
➤ Insured SSN (SEQ 310) must be numeric and within the valid range for an SSN or an ITIN.
- 351** ➤ Form 8853 - MSA Acct Holder SSN (SEQ 005) must equal either the Primary SSN (SEQ 010) or the Secondary SSN (SEQ 030) of Form 1040.
- 352-354** ➤ Reserved
- 355** ➤ Form 8853 – If Employer Contributions - Yes (SEQ 140) equals "X", then Total Employer Contributions for Current Tax Year (SEQ 160) must be significant. If Total Employer Contributions for Current Tax Year (SEQ 160) is significant, then Employee Contributions-Yes (SEQ 140) must equal "X".
- 356** ➤ Form 8853 - If Employer Contributions - Yes (SEQ 140) equals "X", then Employer Contributions - No (SEQ 150) must be blank, and vice versa. Both cannot be blank.
- 357** ➤ If MSA Literal (SEQ 732) is significant, then Medical Savings Account (MSA) Amount (SEQ 733) must be significant, and vice versa.
➤ Form 1040 – If MSA Literal (SEQ 732) and MSA Amount (SEQ 733) are significant then Form 8853 must be attached and vice versa.
- 358** ➤ Reserved
- 359** ➤ Form 8853 - One box of the following pairs must equal "X", both cannot equal "X", and both cannot equal space:
 - Payments or Death Benefits - Yes (SEQ 320)
 - Payments or Death Benefits - No (SEQ 330) and
 - Insured Terminally Ill - Yes (SEQ 340)
 - Insured Terminally Ill - No (SEQ 350).

- 360** ➤ Form 1040 - If Type of Other Income (SEQ 560) equals "MSA" and the corresponding Amount of Other Income (SEQ 570) is present, then Form 8853 must be present.
- If Taxable MSA Distributions (SEQ 250) of Form 8853 is significant, then Type of Other Income (SEQ 560) of Form 1040 must equal "MSA" and the corresponding Amount of Other Income (SEQ 570) of Form 1040 must be present.

- 361** ➤ Form 1040 - If Other Tax Literal (SEQ 1110) equals "MSA" and the corresponding Other Tax Amount (SEQ 1112) is present, then Form 8853 must be present.
- If Additional 15% Taxable MSA Distributions (SEQ 270) of Form 8853 is significant, then Other Tax Literal (SEQ 1110) of Form 1040 must equal "MSA" and the corresponding Other Tax Amount (SEQ 1112) of Form 1040 must be present.

- 362** ➤ Form 8853 - If Taxable Archer MSA Distributions (SEQ 250) is significant, then the Exceptions to 15% Tax Box (SEQ 260) or Additional 15% Taxable MSA Distributions (SEQ 270) must be significant.

- 363** ➤ Form 8853 - If Taxable Archer MSA Distributions (SEQ 250) is significant, then either the following cannot be blank: Exceptions to 15% Tax Box (SEQ 260) or Total Taxable MSA Distributions (SEQ 270) must be significant.

- 364** ➤ Form 1040 - If Type of Other Income (SEQ 560) equals "LTC" and the corresponding Amount of Other Income (SEQ 570) is present, then Form 8853 must be present.
- If Taxable Payments (SEQ 450) of Form 8853 is greater than zero, then Type of Other Income (SEQ 560) must equal "LTC" and the corresponding Amount of Other Income (SEQ 570) must be present.

- 365-369** ➤ Reserved

- 370** ➤ Form 1040/1040A - When any occurrence of Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218) is significant, the corresponding Relationship (SEQ 177, 187, 197, 207, 217) must equal either SON, DAUGHTER, GRANDCHILD, or FOSTERCHILD and the Dependent's age must be under 17.

- 371** ➤ Reserved

- 372** ➤ Form 1040/1040A - When Child Tax Credit (SEQ 940/SEQ 955) is significant, at least one Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218) must equal "X".

- 373** ➤ Form 1040/1040A - When Additional Child Tax Credit (SEQ 1186) is significant, one or more Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218) must equal "X" and Form 8812 must be present.
- When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) must be significant and one or more Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218) must equal "X".

- 374** ➤ Form 1040/1040A - When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 140) from Form 8812.

- 375-378** ➤ Reserved

- 379** ➤ Form 8863 - The student entries in Part I and in Part II must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part.
- 380** ➤ Form 8863 - Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) may be used only once to claim an education credit (Hope or Lifetime Earning). No Student's SSN may be used in Part I (Hope Credit) and Part II (Lifetime Learning Credit). Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's.
- 381** ➤ Form 8863 - When student data is present in either Part I or Part II, each of the following fields must be significant for each student: Student's First Name, Student's Last Name, Student's Name Control, Student's SSN.
- 382** ➤ Form 1040/1040A - If Education Credits (SEQ 935/950) is significant, Form 8863 must be present. If Form 8863 is present, Education Credits (SEQ 935/950) must be significant.
- 383** ➤ Form 8863 - To be eligible for Education Credit, the student must be either the Primary taxpayer, Spouse or a dependent. On Form 8863, each Student's SSN must equal either the Primary SSN (SEQ 010), the Secondary SSN (SEQ 030) or one of the Dependent SSN's (SEQ 175, 185, 195, 205, 215). When the dependent information is on a statement, the Dependent SSN's from the statement are part of the requirement.
- 384** ➤ Form 1040/1040A - When the filing status is "Married Filing Joint" and Education Credits (SEQ 935/950) is significant, the Adjusted Gross Income (SEQ 750) must be less than \$103,000. When the filing status is "Single" or "Head of Household" and Education Credits (SEQ 935/950) is significant; the Adjusted Gross Income (SEQ 750) must be less than \$51,000.
- 385** ➤ Form 8863 - Qualified Expenses Paid in the Current Tax Year (SEQ 040, 110, 180) for each student may not be over \$2000.
- 386** ➤ Form 1040/1040A - When Adjusted Gross Income (SEQ 750) plus Student Loan Interest Deduction (SEQ 628) is more than \$130,000 for "Married Filing Joint" or is more than \$65,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 628) is not allowed.
- 387** ➤ Form 1040/1040A - The Education Credits cannot exceed \$6500.
➤ Form 8863 - Hope Scholarship Credit (SEQ 240) cannot exceed \$4500. Lifetime Learning Credit (SEQ 470) cannot exceed \$2000.
- 388** ➤ Form 1040/1040A - When Student Loan Interest Deduction (SEQ 628) is significant, the filing status cannot equal "Married Filing Separately".
- 389** ➤ Form 1040/1040A - Student Loan Interest Deduction (SEQ 628) must not exceed \$2500.
- 390** ➤ Schedule J - Amount from Line 6 (SEQ 100) must equal One-third Elected Farm Income (SEQ 060).
➤ One-third Elected Farm Income (SEQ 140) must equal One-third Elected Farm Income (SEQ 060).
- 391** ➤ Schedule J – The following fields must contain an amount greater than or equal to zero: SEQ 040, SEQ 060, SEQ 070, SEQ 080, SEQ 120, SEQ 160, SEQ 180, SEQ 190, SEQ 200, and SEQ 210.

- 392** ➤ Schedule J - Taxable Income (SEQ 010) must equal Taxable Income (SEQ 820) of Form 1040.
- 393** ➤ Schedule J - When Add Lines 4, 8, 12, and 16 (SEQ 170) is greater than zero, then one of the following fields must be greater than zero: Tax on Line 3 (SEQ 040) or Tax on Line 7 (SEQ 080) or Tax on Line 11 (SEQ 120) or Tax on Line 15 (SEQ 160).
- 394** ➤ Reserved
- 395** ➤ Form Payment - Primary SSN (SEQ 010) must equal Primary SSN (SEQ 010) of the Tax Form.
➤ When Filing Status (SEQ 130) equals "2", Secondary SSN (SEQ 020) must equal Secondary SSN (SEQ 030) of the Tax Form.
- 396** ➤ Form Payment - Routing Transit Number (SEQ 030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT).
➤ Bank Account Number (SEQ 040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeroes or all blanks.
➤ Type of Account (SEQ 050) must equal "1" or "2".
- 397** ➤ Form Payment – (Balance Due Payments) When the return is transmitted to the IRS on or before April 15 of the current processing year, the Requested Payment Date (SEQ 080) cannot be later than April 15.
➤ When the return is transmitted to IRS after April 15, the Requested Payment Date (SEQ 080) cannot be later than the current processing date.
➤ The year of the Requested Payment Date (SEQ 080) must equal the current processing year.
➤ The Requested Payment Date cannot be prior to the current processing date minus five days.
- 398** ➤ Form Payment (Estimated Payments) – The Requested Payment Date (SEQ 080) must be one of the following: 20040415 or 20040615, or 20040915.
➤ If the process date is before April 23, 2004 of the current processing year, the Requested Payment Date (SEQ 080) must be 20040415, or 20040615, or 20040915.
➤ If the process date is April 23 through June 23, 2004 of the current processing year, the Requested Payment Date (SEQ 080) must be 20040615, or 20040915.
➤ If the process date is June 23 through September 22, 2004 of the current processing year, the Requested Payment Date (SEQ 080) must be 20030915.
➤ The process date cannot be greater than September 23, 2004.
➤ The year of the Requested Payment Date (SEQ 080) must equal the current processing year.
- 399** ➤ State Record (State Only Returns) – The Primary SSN (SEQ 010) must match the Primary SSN (SEQ 010) of Form 1040.
- 400** ➤ State Record - The Generic Record must be present in the state data packet.
➤ An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.

- 401** ➤ State Record - The State Code (SEQ 010) in the Header Section of the Generic Record must be valid for the processing service center.
- The State Code must be consistent throughout Generic and associated Unformatted Records for the return.
- 402** ➤ State Record - All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 060, 075, 085, 095, 100) must be present.
- 403** ➤ State Record - Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.
- 404** ➤ State Record - The DCN (SEQ 020) of the Generic Record must equal the DCN of the federal Tax Form.
- The DCN (SEQ 020) of the Generic Record must equal the DCN (SEQ 020) of the Unformatted Record.
- 405** ➤ State Record Form W-2 - Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 370, 440) when there is a significant entry in State Income Tax (SEQ 400, 470).
- 406** ➤ The EFIN cannot contain an "out of service center" District Office (DO). The DO contained in the EFIN of Originator (SEQ 8b) must be valid for the Processing Site (SEQ 040) of the TRANS Record A (TRANA) of the transmission.
- Exception: An "out of service center" District Office (DO) is permitted when State Data is present; or when Processing Site equals "G" (Philadelphia) and at least one of the following is present: Form 2555, Form 2555-EZ, Form 4563, Form 5074, Form 8689, and/or Form W-2GU; an Address Ind (SEQ 097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".
- 407** ➤ State Record - The Return Sequence Number (RSN) (SEQ 023) of the Generic Record must equal the RSN of the Federal Tax Form.
- 408** ➤ State Record - When On-Line-State-Return (SEQ 049) of the Generic Record is equal to "O", the Transmission Type Code (SEQ 170) of the TRANS Record A (TRANA) must equal "O", and vice versa.
- 409** ➤ Tax Form – When Foreign Employer Compensation Literal (SEQ 378) equals "FEC", then Foreign Employer Compensation Total (SEQ 379) must be significant and the FEC Record must be present.
- 410** ➤ State Only Record – If the RTN is present, it must be present on the Financial Organization Master File (FOMF).
- 411** ➤ FEC Record – The SSN or ITIN of Employee of Foreign Employer (SEQ 010) must match the Primary SSN (SEQ 010) of the Tax Form and the Employee Name Control (SEQ 020) must match the Primary Name Control (SEQ 050) of the Tax Form
or
The SSN or ITIN of Employee of Foreign Employer (SEQ 010) must match the Secondary SSN (SEQ 030) of the Tax Form and the Employee Name Control (SEQ 020) must match the Spouse's Name Control (SEW 0055) of the Tax Form.

- 412 ➤ FEC Record – The following fields must be significant: Street Address (SEQ 050) and City (SEQ 060), and
The following fields must be significant: State Abbreviation (SEQ 070) and Zip Code (SEQ 080) **or** Foreign Country (SEQ 110).
- 413 ➤ FEC Record – The Foreign Employer's Name (SEQ 140) and the Foreign Employer's Street Address (SEQ 160), Foreign Employer's City (SEQ 170) and Foreign Employer's Country (SEQ 200) must be significant.
- 414 ➤ FEC Record – The Post of Duty Code (SEQ 130) must be significant and either equal to a valid Post of Duty Code or "00".
- 415 ➤ FEC Record – If Services Performed While Residing in U.S. Yes Ind (SEQ 120) is equal to "X", then the Post of Duty Code (SEQ 130) must equal "00" and
If the Post of Duty Code (SEQ 130) is equal to "00", then Services Performed While Residing in U.S. (SEQ 120) must equal "X".
- 416 ➤ Summary Record – Number of FEC Records (SEQ 075) must equal the number of FEC Records computed by the IRS.
- 417 ➤ Tax Form – If Earned Income Credit (SEQ 1180) is significant, then the FEC Record cannot be present and Foreign Employer Compensation Literal (SEQ 378) and Foreign Employer Compensation Total (SEQ 379) must be blank.
- 418 ➤ Tax Form – Foreign Employer Compensation Total (SEQ 379) must equal the total of Foreign Employer Compensation Amount (SEQ 220) from the FEC Record(s).
- 419 ➤ State Record – If Address Ind (SEQ 097) on the Tax Return is equal to "3" (indicating a foreign country), then the following fields must be present: Name Line (SEQ 060) , Foreign Street Address (SEQ 077), Foreign City, State, or Province, Postal Code (SEQ 087), and Foreign Country (SEQ 098); and the following fields cannot be present: Name Line 2 (SEQ 065), Street Address (SEQ 080), City (SEQ 085), State Abbreviation (SEQ 095) and Zip Code (SEQ 100).
➤ If Address Ind (SEQ 097) on the Tax Return is not equal to "3", then the following fields cannot be present: Name Line (SEQ 060), Foreign Street Address (SEQ 077), Foreign City State or Province, Postal Code (SEQ 087), and the Foreign Country (SEQ 098).
- 420 ➤ Form 1040 - When Form 4136 Block (SEQ 1205) is equal to "X", Form 4136 msut be present, and vice versa.
- 421 ➤ State Record (State Only Returns) – The Secondary SSN (SEQ 055) must match the Secondary SSN (SEQ 030) of Form 1040.
- 422 ➤ Form 4136 - When any of the "amount of credit" fields is greater than zero, then at least one of the associated "gallons" fields must be significant. **For example:**
➤ When Nontaxable Use of Gasoline Credit Amount (SEQ 070) is greater than zero, at least one of the following must be significant: SEQ 010 or 020 or 040 or 060.
➤ When Nontaxable Use of Gasohol 10% Credit Amount (SEQ 100) is greater than zero, Gasohol 10% Alcohol Gallons (SEQ 090) must be significant.
➤ When Nontaxable Use of Gasohol 7.7% Credit Amount (SEQ 130) is greater than zero, Gasohol 7.7% Alcohol Gallons (SEQ 120) must be significant.
➤ When Nontaxable Use of Gasohol 5.7% Credit Amount (SEQ 160) is greater than zero, Gasohol 5.7% Alcohol Gallons (SEQ 150) must be significant.

- When Nontaxable Use of Commercial Aviation Gas Tax Credit Amt (SEQ 180) is greater than zero, then Commercial Aviation Gasoline Gallons (SEQ 170) must be significant.
 - When Nontaxable Use of Aviation Gas Tax Credit Amount (SEQ 230) is greater than zero, then SEQ 200 or 220 must be significant.
 - When Nontaxable Use of Diesel Fuel Credit Amount (SEQ 300) is greater than zero, then at least one of the following must be significant: SEQ 270 or 290.
 - When Nontaxable Diesel Fuel Train Use Credit Amount (SEQ 320) is greater than zero, then Diesel Fuel Train Use Gallons (SEQ 310) must be significant.
 - When Diesel Fuel Certain Intercity and Local Bus Use Credit Amount (SEQ 340) is greater than zero, then Diesel Fuel Certain Intercity and Local Bus Use Gallons (SEQ 330) must be significant.
 - When Nontaxable Use of Kerosene Credit Amount (SEQ 410) is greater than zero, then at least one of the following must be significant: SEQ 380 or 400.
 - When Nontaxable Kerosene Train Use Credit Amount (SEQ 430) is greater than zero, then Kerosene Train Use Gallons (SEQ 420) must be significant.
 - When Kerosene Certain Intercity and Local Bus Use Credit Amount (SEQ 455) is greater than zero, then Kerosene Certain Intercity and Local Bus Use Gallons (SEQ 440) must be significant.
 - When Nontaxable Use of Commercial Aviation Fuel Credit Amount (SEQ 470) is greater than zero, then Commercial Aviation fuel Gasoline Gallons (SEQ 460) must be significant.
 - When Nontaxable Use of Aviation Fuel Other \$.219 Credit Amount (SEQ 500) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons - 1 (SEQ 490) must be significant.
 - When Nontaxable Use of Aviation Fuel Tax Credit Amount (SEQ 530) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons - 2 (SEQ 520) must be significant.
 - When Sales by Vendors of Undyed Diesel Credit Amount (SEQ 600) is greater than zero, then at least one of the following must be significant: SEQ 580 or 590.
 - When Sales by Vendors of Undyed Diesel Credit Amount (SEQ 600) is greater than zero, then at least one of the following must be significant: SEQ 580 or 590.
 - When Use of LPG in Certain Intercity and Local Buses Credit Amt (SEQ 700) is greater than zero, then Certain Intercity and Local Buses Gallons (SEQ 690) must be significant.
 - When Use of LPG in Qualified Local and School Buses Credit Amount (SEQ 720) is greater than zero, then Qualified Local and School Buses Gallons (SEQ 710) must be significant.
 - When Gasohol Blenders 10% Credit Amount (SEQ 750) is greater than zero, then Gasohol Blenders 10% Alcohol Gallons (SEQ 740) must be significant.
 - When Gasohol Blenders 7.7% Credit Amount (SEQ 780) is greater than zero, then Gasohol Blenders 7.7% Alcohol Gallons (SEQ 770) must be significant.
 - When Gasohol Blenders 5.7% Credit Amount (SEQ 810) is greater than zero, then Gasohol Blenders 5.7% Alcohol Gallons (SEQ 800) must be significant.
- 423** ➤ Form 4136 - If Evidence of Dyed Diesel Fuel/Kerosene Exception Box (SEQ 250) equals "X", Evidence of Dyed Diesel Fuel/Kerosene Explanation (SEQ 240) must equal "STMbnn" and vice versa.
- 424** ➤ Form 4136 - If Evidence of Dyed Diesel Fuel Exception Box (SEQ 570) equals "X", then the Evidence of Dyed Diesel Fuel Explanation (SEQ 560) must equal "STMbnn" and the Undyed Diesel Fuel UV Registration No (SEQ 550) must be significant.
- If Evidence of Dyed Diesel Fuel Explanation (SEQ 560) equal "STMbnn", then the Evidence of Dyed Diesel Fuel Exception Box (SEQ 570) must equal "X", and the Undyed Diesel Fuel UV Registration No (SEQ 550) must be significant.

- If Evidence of Dyed Kerosene Exception Box (SEQ 640) equals "X", then Evidence of Dyed Kerosene Explanation (SEQ 630) must equal "STMbnn" and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 610), or Undyed Kerosene UP Registration No (SEQ 620).
 - If Evidence of Dyed Kerosene Explanation (SEQ 630) equals "STMbnn", then Evidence of Dyed Kerosene Exception Box (SEQ 640) must equal "X", and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 610) or Undyed Kerosene UP Registration No (SEQ 620).
 - Note: For Error Code 424 only; when both an Explanation and the Exception Box are met, then there must be a Registration Number.
- 425** ➤ Form 4136 - If Total Income Tax Credit Amount (SEQ 820) is significant, then at least one of the "credit amounts" (SEQ 070, 100, 130, 160, 180, 230, 240, 300, 320, 340, 410, 430, 455, 470, 500, 530, 600, 680, 700, 720, 750, 780 or 810) must be significant.
- 426** ➤ Form 1040 – Other Payments (SEQ 1210) must equal the total of Tax Paid by Regulated Investment Company (SEQ 230) from Form 2439 plus Total Income Tax Credit Amount (SEQ 820) from Form 4136 plus Health Coverage Tax Credit (SEQ 250) from Form 8885.
- 427** ➤ Form 4136 - When any of the "gallons" fields is greater than zero, then the associated "type of use" field must be significant. **For example:**
- When Nontaxable Use of Gasoline Gallons (SEQ 040 or 060) is greater than zero, then Nontaxable Use of Gasoline Type (SEQ 030 or 050) must be significant.
 - When Gasohol 10% Alcohol Gallons (SEQ 090) is greater than zero, then Gasohol 10% Alcohol Type (SEQ 080) must be significant.
 - When Gasohol 7.7% Alcohol Gallons (SEQ 120) is greater than zero, then Gasohol 7.7% Alcohol Type (SEQ 110) must be significant.
 - When Gasohol 5.7% Alcohol Gallons (SEQ 150) is greater than zero, then Gasohol 5.7% Alcohol Type (SEQ 140) must be significant.
 - When Nontaxable Use of Aviation Gasoline Gallons (SEQ 200 or 220) is greater than zero, then Nontaxable Use of Aviation Gasoline Type (SEQ 190 or 210) must be significant.
 - When Nontaxable Use of Diesel Fuel Gallons (SEQ 270 or 290) is greater than zero, then Nontaxable Use of Diesel Fuel Type (SEQ 260 or 280) must be significant.
 - When Nontaxable Use of Diesel Kerosene Gallons (SEQ 380 or 400) is greater than zero, then Nontaxable Use of Diesel Kerosene Type (SEQ 370 or 390) must be significant.
 - When Nontaxable Use of Aviation Fuel Gallons (SEQ 490 or 520) is greater than zero, then Nontaxable Use of Aviation Fuel Type (SEQ 480 or 510) must be significant.
- 428-429** ➤ Reserved
- 430** ➤ State Record – If State Abbreviation (SEQ 095) equals "AS", "GU", "MP", "PR" or "VI"; or Address Indicator SEQ (097) on the State Only 1040 equals "3" it must be processed at Philadelphia.
- 431** ➤ Reserved

- 432** ➤ Form 8271 – When Form 8271 is present, one of the following Tax Shelter group items must be present on the first occurrence: Tax Shelter Name – 1 (SEQ 030) or Tax Shelter Registration Number –1 (SEQ 040) or Name of Person Who Applied for Registration –1 (SEQ 050) or Tax Shelter Identifying Number –1 (SEQ 060).
- 433-434** ➤ Reserved
- 435** ➤ Form 8582-CR - When Multiply Line 11 by 50% (SEQ 200) is significant, it cannot be greater than \$25000.
➤ When Multiply Line 23 by 50% (SEQ 330) is significant, it cannot be greater than \$25000.
- 436** ➤ Form 8582-CR - When Special Allowance for Rental Activity (SEQ 210) is significant; Form 8582 must be present.
➤ When Special Allowance for Rental Activity (SEQ 340) is Significant, Form 8582 must be present.
- 437** ➤ Form 8582-CR – Modified Adjusted Gross Income (SEQ 310) cannot be less than zero.
- 438** ➤ Summary Record – For On-Line Returns, the IP Address (SEQ 190) cannot contain an Ipv4 address where any of its 4 parts is not a number from 0 to 255 and there are not 3 periods.
- 439** ➤ If the Transmission Type Code (SEQ 170) the TRANA Record is equal to “O”, the following fields must be significant: IP Address (SEQ 190), IP Date (SEQ 200), IP Time (SEQ 210) and IP TIME Zone (SEQ 215).
- 440** ➤ Reserved
- 441** ➤ Summary Record – For On-Line Returns, IP Address (SEQ 190) cannot obtain an Ipv6 address where any of its 8 parts is not a number from 0 to FFFF (hexadecimal) and there are not 7 colons.
- 442-445** ➤ Reserved
- 446** ➤ Form 4136 - When Undyed Diesel Fuel UV Registration No (SEQ 550) is present, then Use of Undyed Diesel for Farming Purpose Gallons (SEQ 580) **OR** Use of Undyed Diesel by State or Local Gov Gallons (SEQ 590) must be present, and vice versa.
- 447** ➤ Form 4136 - When Undyed Kerosene UV Registration No (SEQ 610) is present, then Use of Undyed Kerosene for Farming Purpose Gallons (SEQ 650), **OR** Use of Undyed Kero by State or Local Gov Gallons (SEQ 660) must be present and vice versa.
➤ When Other Sales of Undyed Kerosene Gallons (SEQ 670) is present, then Undyed Kerosene UP Registration No (SEQ 620) must be present and vice versa.
- 448** ➤ Reserved
- 449** ➤ The “Qualified First-Time Homebuyer Distr” (SEQ 365) cannot be greater than \$10,000.
- 450** ➤ Form 8606 - Nondeductible IRA Name (SEQ 009) and SSN of Taxpayer with IRAs (SEQ 010) must be significant.

- 451** ➤ Form 8606 - Nondeductible IRA Name (SEQ 009) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
- Nondeductible IRA Name (SEQ 009) cannot contain the following: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.
- 452** ➤ Form 2555/2555EZ - When only one Form 2555/2555EZ is present, Taxpayer SSN (SEQ 007) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- When two Forms 2555/2555EZ are present, Taxpayer SSN (SEQ 007) of the first Form 2555/2555EZ must equal Primary SSN (SEQ 010) of Form 1040 and Taxpayer SSN (SEQ 007) of the second Form 2555/2555EZ must equal Secondary SSN (SEQ 030) of Form 1040. One occurrence of either Form 2555 or Form 2555EZ can be present for the Primary SSN (SEQ 010). One occurrence of either Form 2555 or Form 2555EZ can be present for the Secondary SSN (SEQ 030).
- 453** ➤ Form 2555EZ - Total Foreign Earned Income (SEQ 1210) cannot exceed \$80,000.
- 454** ➤ Form 1040 - Earned Income Credit (SEQ 1180) cannot be significant when Form 2555 or Form 2555EZ is present.
- 455** ➤ Form 2555 - Foreign Earned Income Exclusion (SEQ 1220) cannot exceed Foreign Earned Income (SEQ 1050). Foreign Earned Income Repeated (SEQ 1070) must equal Foreign Earned Income (SEQ 1050).
- Form 2555EZ - Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed \$80,000 Total Foreign Earned Income (SEQ 1210).
- 456** ➤ Form 1040 - When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals "FORM 2555", Form 2555 must be present.
- When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals "FORM 2555-EZ", Form 2555EZ must be present.
- 457** ➤ Form 1040 - The absolute value of Housing/Foreign Earned Income Exclusion Amount (SEQ 577) must equal the total of the following fields: Max. of Housing and Foreign Earned Inc. Exclusions (SEQ 1260) from Form 2555(s) plus Max. of Foreign Earned Inc. Exclusion (SEQ 1260) from Form(s) 2555EZ.
- 458** ➤ Form 1040 - When Other Adjustments Literal (SEQ 720) equals "FORM 2555", Form 2555 must be present.
- 459** ➤ Form 1040 - If Other Adjustments Literal (SEQ 720) equals "FORM 2555", then Other Adjustment Amount (SEQ 730) must equal Total Housing Deduction (SEQ 1310) from Form(s) 2555.
- 460** ➤ Form 2555/2555-EZ - Taxpayers must qualify for the Foreign Exclusion under the Bona Fide Residence or Physical Presence test. Both tests will be verified prior to the return being accepted. This Error Reject Code will be set in any case where the taxpayer did not qualify under either of the tests.

- Form 2555 - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 225) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 220) must equal 0101 of the current tax year or must be prior to the current tax year; or
When Date Bona Fide Residence Ended (SEQ 225) is prior to 1231 of the current tax year (i.e., 20031031), then Date Bona Fide Residence Began (SEQ 220) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 20020101).

- Form 2555 - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 530) and Physical Presence Test Through (SEQ 540) minus the total of Number of Days in US on Business - 1 through - 4 (SEQ 610, 670, 730, 790) must be at least 330 days.
- Form 2555EZ - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 040) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 030) must equal 0101 of the current tax year or must be prior to the current tax year; or
When Date Bona Fide Residence Ended (SEQ 040) is prior to 1231 of the current tax year (i.e., 20031031), then Date Bona Fide Residence Began (SEQ 030) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 20020101).
- Form 2555EZ - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 070) and Physical Presence Test Through (SEQ 080) minus the total of Number of Days in US on Business - 1 through - 9 (SEQ 310, 350, 390, 430, 470, 510, 550, 590, 630) must be at least 330 days.

- 461** ➤ Form 2555 - Statement to Authorities - Yes (SEQ 300) and Req'd to Pay Income Tax - No (SEQ 330) cannot both be significant.

- 462** ➤ Form 2555 - If No Travel Statement (SEQ 560) is significant, then the following fields cannot be significant: Country Name (SEQ 570), Arrival Date (SEQ 580), Departure Date (SEQ 590), Full Days in Country (SEQ 600), Number of Days in US on Business (SEQ 610), and Income Earned in the US on Business (SEQ 620).

- 463** ➤ Form 2555 - Foreign Address (SEQ 010) must be significant. Post of Duty (SEQ 015) must be significant and equal to a valid Post of Duty code. See "Post of Duty Codes".
➤ Form 2555EZ - Foreign Address (SEQ 110) must be significant. Post of Duty (SEQ 115) must be significant and equal to a valid Post of Duty code. See "Post of Duty Codes".

- 464** ➤ Form 2555 - If Separate Foreign Residence - Yes (SEQ 170) is significant, then Yes - City & Country of Foreign Residence (SEQ 190) and Number of Days at That Address (SEQ 200) must be significant.

- 465** ➤ Form 2555 - Housing Exclusion (SEQ 1140) cannot be greater than Employer-Provided Amounts (SEQ 1120).

- 466** ➤ Form 2555 - Total Housing and Foreign Earned Income Exclusions (SEQ 1230) must equal the total of Housing Exclusion (SEQ 1140) plus Foreign Earned Income Exclusion (SEQ 1220).
- 467** ➤ Form 2555EZ - If Bona Fide Residence - Yes (SEQ 010) is significant, then Date Bona Fide Residence Began (SEQ 030) and Date Bona Fide Residence Ended (SEQ 040) must be significant.
- 468** ➤ Form 2555EZ - If Physically Present - Yes (SEQ 050) is significant, then Physical Presence Test From (SEQ 070) and Physical Presence Test Through (SEQ 080) must be significant.
- 469** ➤ Form 2555EZ - Tax Home Test - Yes (SEQ 090) must be significant.
- 470** ➤ Form 2555EZ - For each of the following, only one box can equal "X":
Bona Fide Residence - Yes (SEQ 010) or Bona Fide Residence - No (SEQ 020);
Physically Present - Yes (SEQ 050) or Physically Present - No (SEQ 060);
Revoked Exclusions - Yes (SEQ 220) or Revoked Exclusions - No (SEQ 230).
➤ If no Form 2555/2555EZ Box (SEQ 210) is checked, then Revoked Exclusions – Yes (SEQ 220) and Revoked Exclusions – No (SEQ 230) should not be significant.
- 471** ➤ Form 2555 - Part II or Part III must be present, but not both.
- 472** ➤ Form 2555/2555EZ – Must be processed at the Philadelphia Submission Processing Center.
- 473-475** ➤ Reserved
- 476** ➤ Schedule EIC - The following fields cannot equal "X": Disabled "No" Box - 1 (SEQ 045) or Disabled "No" Box - 2 (SEQ 115).
- 477-479** ➤ Reserved
- 480** ➤ Form 8839 - When Identifying Number Child (SEQ 080, 160) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's.
- 481** ➤ Form 8839 - Eligible Child First Name - 1 (SEQ 010), Eligible Child Last Name - 1 (SEQ 020), Eligible Child Name Control - 1 (SEQ 030), Year of Birth - 1 (SEQ 040), and Identifying Number Child - 1 (SEQ 080) must be significant.
➤ If any field of the following "eligible child group" is significant, then all fields in that group must be significant: Eligible Child First Name (SEQ 010, 090); Eligible Child Last Name (SEQ 020, 100); Eligible Child Name Control (SEQ 030, 110); Year of Birth (SEQ 040, 120); and Identifying Number Child (SEQ 080, 160).
➤ Eligible Child Name Control (SEQ 030, 110) must be in the correct format.
- 482** ➤ Form 8839 - Year of Birth - 1 (SEQ 040) and Year of Birth - 2 (SEQ 120) cannot be greater than current tax year.
- 483** ➤ Form 8839 - Identifying Number Child - 2 (SEQ 160) cannot equal Identifying Number Child - 1 (SEQ 080). Identifying Number Child - 1 (SEQ 080) and Identifying Number Child - 2 (SEQ 160) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.
- 484** ➤ Form 8839 - If Year of Birth - 1 or - 2 (SEQ 040, 120) is prior to "1985", then the corresponding Disabled Over 18 Box - 1 or - 2 (SEQ 049, 129) must equal "X".

- 485** ➤ Form 8839 - Modified AGI (SEQ 240) must be less than \$192,390.
- 486** ➤ Form 1040/1040A - When Adoption Credit (SEQ 960) is significant, Form 8839 must be present.
- 487** ➤ Reserved
- 488-489** ➤ Reserved
- 490** ➤ Summary Record – If Year of the Electronic Postmark Date (SEQ 260) is present; Year of Electronic Postmark Date must equal the current processing year.
- 491** ➤ Summary Record – If one of the three fields is present, then all of the following fields must be present: Electronic Postmark Date (SEQ 260), Electronic Postmark Time (SEQ 270), and Electronic Postmark Time Zone (SEQ 280).
- 492** ➤ Reserved
- 493** ➤ Summary Record - Software Identification Number (SEQ 230) must be present.
- 494** ➤ Form 1040 – If Form 8689 Amount (SEQ 1246) is significant, Form 8689 must be present.
- 495** ➤ Form 1040 – If Filing Status (SEQ 130) is not equal to "2", then only one Form 4563 can be present.
➤ Form 1040 - If Filing Status (SEQ 130) is equal to "2", then two Forms 4563 can be present.
- 496** ➤ Form 4563 – When only one Form 4563 is present, Taxpayer Identification Number (SEQ 003) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
➤ When two Forms 4563 are present, Taxpayer Identification Number (SEQ 003) of the first Form 4563 must equal Primary SSN (SEQ 010) of Form 1040 and Taxpayer Identification Number (SEQ 003) of the second Form 4563 must equal Secondary SSN (SEQ 030) of Form 1040.
- 497-499** ➤ Reserved
- 500** ➤ Primary SSN (SEQ 010) and Primary Name Control (SEQ 050) of the Tax Form must match data from the IRS Master File.
- 501** ➤ Qualifying SSN (SEQ 015, 085) of Schedule EIC and the corresponding Year of Birth (SEQ 020, 090) must match data received from the Social Security Administration.
➤ Qualifying SSN (SEQ 015, 085) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 007, 077) must match data from the IRS Master File.
- 502** ➤ Employer Identification Number (SEQ 040) of Form W-2 and/or W-2GU, Payer Identification Number (SEQ 026) of Form W-2G and Payer Identification Number (SEQ 050) of Form 1099-R and Company or Trust Identification Number (SEQ 120) must match data from the IRS Master File.
- 503** ➤ Secondary SSN (SEQ 030) and Spouse's Name Control (SEQ 055) of the Tax Form must match data from the IRS Master File.

- 504** ➤ Dependent's SSN (SEQ 175, 185, 195, 205, 215) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 172, 182, 192, 202, 212) must match data from the IRS Master File.
- 505** ➤ Employer Identification Number (SEQ 040) of Form W-2 and/or W-2GU, or Payer Identification Number (SEQ 026) of Form W-2G, Payer Identification Number (SEQ 090) of Form 1099-G or Payer Identification Number (SEQ 050) of Form 1099-R or Company or Trust Identification Number (SEQ 120) of Form 2439 was issued in the current processing year.
- 506** ➤ Qualifying SSN (SEQ 015, 085) of Schedule EIC was previously used for the same purpose.
- 507** ➤ Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A was previously used for the same purpose.
- 508** ➤ Primary SSN (SEQ 010) has been used as a Secondary SSN (SEQ 030) on another return with filing status 2-Married Filing Joint status (SEQ 130); **OR** Secondary SSN (SEQ 030) has been used as a Primary SSN (SEQ 010) on another return.
- 509** ➤ Secondary SSN (SEQ 030) was previously used as a Dependent's SSN or as a Schedule EIC Qualifying SSN on a previous or current return; **OR** Dependent's SSN was used as a Secondary SSN on a previous or current return; **OR** Schedule EIC Qualifying SSN was used as a Secondary SSN on a current or previous return.
- 510** ➤ Primary SSN (SEQ 010) and/or Secondary SSN (SEQ 030) where the SSN was claimed as an exemption (SEQ 160) on the return and was also used as a Dependent's SSN (SEQ 175, 185, 195, 205, 215) on another return.
- 511** ➤ Primary SSN (SEQ 010) was used with the Filing Status (SEQ 130) other than "3" or "4", and was also used as a Secondary SSN (SEQ 030) on another return with filing status "3".
- 512** ➤ Student's Name Control (SEQ 030, 100, 170, 270, 310, 350, 390, 430) of Form 8863 and corresponding Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) of Form 8863 must match data from the IRS Master File.
- 513** ➤ Secondary SSN (SEQ 030) was used as a Secondary SSN more than once.
- 514** ➤ Insured Name Control (SEQ 295) and Insured SSN (SEQ 310) of Form 8853 must match data from the IRS Master File.
- 515** ➤ Primary SSN (SEQ 010) was used as a Primary SSN more than once.
- 516** ➤ Primary SSN (SEQ 010) and the Primary Name Control (SEQ 050) of the State-Only 1040 Return must match data from the IRS Master File.
- 517** ➤ Secondary SSN (SEQ 030) and the Secondary Name Control (SEQ 055) of the State-Only 1040 Return must match data from the IRS Master File.
- 518** ➤ Form 1310 – The Name Control of Person Claiming Refund (SEQ 050) and the SSN of Person Claiming Refund (SEQ 070) must match data from the IRS Master File.

- 519** ➤ Form 8697 - Employer Identification Number of Entity (SEQ 150) and Employee Name Control (SEQ 155) on Form 8697, must match data from the IRS Master File.
- 520** ➤ Employer Name Control (SEQ 015) and Employer Identification Number (SEQ 030) of Schedule H must match data from the IRS Master File.
- 521** ➤ Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 010) and Secondary SSN (SEQ 030) of the Tax Form; Dependent's SSN (SEQ 175, 185, 195, 205, 215) of Form 1040/1040A; and Qualifying SSN - 1 (SEQ 015) and Qualifying SSN - 2 (SEQ 085) of Schedule EIC.
- 522** ➤ Primary Date of Birth (SEQ 010) in the Authentication Record of an On-Line Return does not match data from the IRS Master File.
- 523** ➤ Spouse Date of Birth (SEQ 040) in the Authentication Record of an On-Line Return does not match data from the IRS Master File.
- 524** ➤ Qualifying Person Name Control - 1, - 2 (SEQ 120, 221) and Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 do not match data from the IRS Master File.
- 525** ➤ Eligible Child Name Control - 1, - 2 (SEQ 030, 110) and Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 do not match data from the IRS Master File.
- 526** ➤ Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 was previously used for same purpose.
- 527** ➤ Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 was previously used for same purpose.
- 528** ➤ Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) of Form 8863 was previously used to claim Education Credit on another tax return.
- 529** ➤ Declaration Control Number (DCN) (SEQ 008) of the tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year.
- 530 -599** ➤ Reserved
- 600** ➤ Tax Form - IRS Master File indicates that the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance. Form 8862 is missing from the tax return and it is required.
- 601** ➤ Reserved
- 602** ➤ Form 8862- Year for Which You Are Filing This Form (SEQ 010) must equal the current tax year.
- 603** ➤ Form 8862 - Qualifying Child of Another Person (SEQ 030) must equal "X". If Qualifying Child of Another Person (SEQ 030) does not equal "X", the taxpayer is not eligible to file Form 8862 and claim Earned Income Credit.

- 604** ➤ Form 8862 - When Schedule EIC is not present, Beginning Date Your Home in the USA (SEQ 040) or Beginning Date Your Spouse Home in the USA (SEQ 050) of Form 8862 must be present.
- 605** ➤ Form 8862 - When Schedule EIC is present, Relationship Yes Box-1 (SEQ 060) or Relationship No Box-1 (SEQ 070) of Form 8862 must be present.
- 606** ➤ Tax Form - IRS Master File indicates that the taxpayer is not allowed to claim the Earned Income Credit for this tax year.
- 607** ➤ Form 8866 – If more than one Form 8866 is present, then only the first occurrence of Form 8866 can have significant data in Total Interest Due on Increase (SEQ 430) or Total Interest to be Refunded on Decrease (SEQ 440).
- 608-609** ➤ Reserved
- 610** ➤ Tax Form - If Address Ind (SEQ 097) is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 062), Foreign City, State or Province, Postal Code (SEQ 064), and Foreign Country (SEQ 066); and the following fields cannot be present: Name Line 2 (SEQ 070), Street Address (SEQ 080), City (SEQ 083), State Abbreviation (SEQ 087), and Zip Code (SEQ 095).
 - If Address Ind (SEQ 097) is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 062), Foreign City, State or Province, Postal Code (SEQ 064), and Foreign Country (SEQ 066).
- 611** ➤ Tax Form - Foreign Street Address (SEQ 062) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, hyphen (-), and slash (/).
- 612** ➤ Tax Form - Foreign City, State or Province, Postal Code (SEQ 064) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).
- 613** ➤ Tax Form - Foreign Country (SEQ 066) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name.
- 614** ➤ Tax Form - Earned Income Credit (SEQ 1180) cannot be significant when State Abbreviation (SEQ 087) equals "AS", "GU", "MP", "PR", or "VI", or when Address Ind (SEQ 097) equals "3".
- 615** ➤ Tax Form - If State Abbreviation (SEQ 087) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind (SEQ 097) equals "3"; or any of the following forms are present: Form 4563, Form 5074, Form 8689, then the return must be processed at Philadelphia Submission Processing Center.
- 616** ➤ Form W2 – When Employee Address Continuation (SEQ 105) is significant, then a period (.) must be present in Employee State (SEQ 113).
 - Form W2G – When Winner's Address Continuation (SEQ 143) is significant, then a period (.) must be present in Winners' State (SEQ 146).
 - Form W-2GU – When Employee Address Continuation (SEQ 105) is significant, then a period (.) must be present in Employee State (SEQ 113).

- Form 1099R – When Recipient’s Address Continuation (SEQ 080) is significant, then a period (.) must be present in Recipient’s State (SEQ 092).
- 617-618** ➤ Reserved
- 619** ➤ Form 8379 – First Injured Spouse Box (SEQ 030) and Second Injured Spouse Box (SEQ 060) cannot both equal "X" and cannot both equal blank.
- 620** ➤ Form 8379 – When Form 8379 is present, the following fields must be significant: either First Injured Spouse Box (SEQ 030) or Second Injured Spouse Box (SEQ 060), and either Community Property State–Yes Box (SEQ 150) or Community Property State–No Box (SEQ 160).
- 621** ➤ Form 8379 – When Community Property State Yes Box (SEQ 150) is equal to "X", one or more of the following community state’s abbreviation must be significant:
 - SEQ 161 Community Property State Abbreviation for Arizona;
 - SEQ 162 Community Property State Abbreviation for California;
 - SEQ 163 Community Property State Abbreviation for Idaho;
 - SEQ 164 Community Property State Abbreviation for Louisiana;
 - SEQ 165 Community Property State Abbreviation for Nevada;
 - SEQ 166 Community Property State Abbreviation for New Mexico;
 - SEQ 167 Community Property State Abbreviation for Texas;
 - SEQ 168 Community Property State Abbreviation for Washington; and/or
 - SEQ 169 Community Property State Abbreviation for Wisconsin.
- 622** ➤ Form 8379 – When Total Other Income-Joint Return (SEQ 210) is significant, then the sum of Total Other Income-Injured Spouse (SEQ 220) and Total Other Income-Other Spouse (SEQ 230) must equal Total Other Income-Joint Return (SEQ 210).
- 623** ➤ Form 8379 – When Standard Deduction-Joint Return (SEQ 510) is significant, then the following cannot be present: Itemized Deduction-Joint Return (SEQ 540), Itemized Deduction-Injured Spouse (SEQ 550) or Itemized Deduction-Other Spouse (SEQ 560).
- 624** ➤ Form 8379 – When Itemized Deduction-Joint Return (SEQ 540) is significant, then the sum of Itemized Deduction-Injured Spouse (SEQ 550) and Itemized Deduction-Other Spouse (SEQ 560) must equal Itemized Deduction-Joint Return (SEQ 540).
- 625** ➤ Form 8379 – When Exemptions-Joint Return (SEQ 570) is present, then either Exemptions-Injured Spouse (SEQ 580) or Exemptions-Other Spouse (SEQ 590) must be present and Exemptions-Joint Return (SEQ 570) must equal Total Exemptions (SEQ 360) of Form 1040/1040A.
- 626** ➤ Form 8379 – When Credits-Joint Return (SEQ 600) is present, then the sum of Credits-Injured Spouse (SEQ 610) and Credits-Other Spouse (SEQ 620) must equal Credits-Joint Return (SEQ 600).
- 627** ➤ Form 8379 – When Estimated Tax Payments-Joint Return (SEQ 690) is significant, the sum of Estimated Tax Payments-Injured Spouse (SEQ 700) and Estimated Tax Payments-Other Spouse (SEQ 710) must equal Estimated Tax Payments-Joint Return (SEQ 690).
- 628** ➤ Form 8379 – When Form 8379 is present, Form 2555/2555EZ must not be present.

- 629** ➤ Form 8379 – When Form 8379 is present, the following fields on Form 1040/1040A/1040EZ must not be present: Foreign Street Address (SEQ 062), Foreign City, State or Province (SEQ 064), or Foreign Country (SEQ 066).
- 630** ➤ Form 8379 – When Form 8379 is present, the State Abbreviation (SEQ 087) of Form 1040/1040A/1040EZ cannot equal “AS”, “GU”, “MP”, “PR”, or “VI”.
- 631** ➤ Form 8379 – When 8379 is present, Filing Status (SEQ 130) of Form 1040/1040A must equal “2” (Married Filing Joint) or Secondary SSN (SEQ 030) of Form 1040EZ must be present.
- 632** ➤ Form 5471 – When Category of Filer-3 (SEQ 135) is significant, Category 3 Attachment (SEQ 136) must equal "STMbnn".
- When Other Income (Functional Currency) (SEQ 2110) or Other Income (U.S. Dollars) (SEQ 2130) is significant, Attach Schedule-Other Income (SEQ 2140) must equal "STMbnn".
- When Other Deductions (Functional Currency) (SEQ 2290) or Other Deductions (U.S. Dollars) (SEQ 2310) is significant, Attach Schedule-Other Deductions (SEQ 2320) must equal "STMbnn".
- When Other Current Assets – Beginning (SEQ 2770) or Other Current Assets - End (SEQ 2790) is significant, Other Current Assets (Attach Schedule) (SEQ 2800) must equal "STMbnn".
- When Investment In Subsidiaries – Beginning (SEQ 2830) or Investment In Subsidiaries – End (SEQ 2850) is significant, Investment In Subsidiaries (Attach Schedule)(SEQ 2860) must equal "STMbnn".
- When Other Investments – Beginning (SEQ 2870) or Other Investments – End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".
- When Other Investments – Beginning (SEQ 2870) or Other Investments – End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".
- When Other Current Liabilities – Beginning (SEQ 3170) or Other Current Liabilities – End (SEQ 3190) is significant, Other Current Liabilities (Attach Schedule) (SEQ 3200) must equal "STMbnn".
- When Other Liabilities – Beginning (SEQ 3230) or Other Liabilities – End (SEQ 3250) is significant, Other Liabilities (Attach Schedule) (SEQ 3260) must equal "STMbnn".
- When Paid-in or Capital Surplus – Beginning (SEQ 3305) or Paid-in or Capital Surplus – End (SEQ 3315) is significant, Paid-in or Capital Surplus (Attach Reconciliation) (SEQ 3320) must equal "STMbnn".
- When Own 10% Interest in a Partnership – Yes (SEQ 3410) is significant, Own 10% Yes Attachment (SEQ 3425) must equal "STMbnn".
- When Own Interest in a Trust – Yes (SEQ 3430) is significant, Own Interest Yes Attachment (SEQ 3445) must equal "STMbnn".
- When Own Foreign Entities – Yes (SEQ 3450) is significant, Own Foreign Entities Yes Attachment (SEQ 3465) must equal "STMbnn".
- When Other Earnings (Net Additions) (SEQ 3620) or Other Earnings (Net Subtractions) (SEQ 3630) is significant, Other Earnings (Attach Schedule) (SEQ 3635) must equal "STMbnn".
- When Income of Foreign Corporation Blocked (Yes Box) (SEQ 3790) or Did Any Become Unblocked (Yes Box) (SEQ 3800) is significant, Statement (If Yes, Explain) (SEQ 3810) must equal "STMbnn".
- 633** ➤ Form 5471 – The following fields must be positive: SEQs 2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350 and 3360.
- 634** ➤ Schedule N (Form 5471) – If Deduction for Dividends Paid During Tax Year (SEQ

750) is significant, then Deduction for Dividends Paid During Tax Year (SEQ 750) must equal Deduction for Dividends Paid (SEQ 640).

- 635** ➤ Reserved
- 636** ➤ Form 8865 – For each Form 8865 present, when Category 2 Filer (SEQ 090) is significant, at least one Schedule K-1 (Form 8865) must be present.
- 637** ➤ Form 8865 – Business Activity Code (SEQ 690) must be within the valid range (111100 – 813000).
- 638** ➤ Form 8865 – When Owns Direct Interest (SEQ 1040) is significant, all of the following fields must be significant: Name Constructive Ownership (SEQ 1050), Address Constructive Ownership (SEQ 1060), City Constructive Ownership (SEQ 1070), State Constructive Ownership (SEQ 1080), Zip Code Constructive Ownership (SEQ 1090) and Identifying Number Constructive Ownership (SEQ 1100).
- 639** ➤ Form 8865 – When Total (SEQ 2240) is significant, Gross Receipts or Sales (SEQ 2220) or Less Returns and Allowances (SEQ 2230) must be significant.
- 640** ➤ Form 8865 – When Gross Profit (SEQ 2260) is significant, Total (SEQ 2240) or Cost of Goods Sold (SEQ 2250) must be significant.
- 641** ➤ Form 8865 – When Net Farm Profit (Loss) (SEQ 2280) is significant, Schedule F (Form 1040) must be present.
- 642** ➤ Form 8865 – When Total Income (Loss) (SEQ 2310) is significant, one of the following fields must be significant: Gross Profits (SEQ 2260), Ordinary Income (Loss) (SEQ 2270), Net Farm Profit (Loss) (SEQ 2280), Net Gain (Loss)(SEQ 2290) or Other Income (Loss) (SEQ 2300).
- 643** ➤ Form 8865 – When Total Deductions (SEQ 2450) is significant, one of the following fields must be significant: Salaries & Wages (SEQ 2320), Guaranteed Payments to Partners (SEQ 2330), Repairs & Maintenance (SEQ 2340), Bad Debts (SEQ 2350), Rent (SEQ 2360), Taxes & Licenses (SEQ 2370), Interest (SEQ 2380), Depreciation (SEQ 2390), Less Depreciation Reported on Schedule A (SEQ 2400), Depletion (SEQ 2410), Retirement Plans (SEQ 2420), Employee Benefit Programs (SEQ 2430) or Other Deductions (SEQ 2440).
- 644** ➤ Form 8865 – When Net Short-Term Capital Gain (Loss) (SEQ 2750) is significant, Net S-T Entire Year Capital Gain (Loss) (SEQ 3230) or Other Income (Loss) (SEQ 3300) must be significant.
- 645** ➤ Form 8865 – When Combine Lines 6-10 in Column (g) (SEQ 3120) is significant, Net L-T Post-May 5 Capital Gain (Loss) (SEQ 3235) or Other Income (Loss) (SEQ 3300) must be significant.
- 646** ➤ Form 8865 – When Net Long-Term Capital Gain (Loss) (SEQ 3130) is significant, Net L-T Entire Year Capital Gain or (Loss) (SEQ 3240) or Other Income (Loss) (SEQ 3300) must be significant.
- 647** ➤ Form 8865 – When Net Section 1231 Post-May 5 Gain (Loss) or Net Section 1231 Entire Year Gain (Loss) (SEQ 3240) is significant, Form 4797 must be present.

- 648** ➤ Form 8865 – When Expenditures Related to Rental Real Estate (SEQ 3390) is significant, Form 3468 must be present.
- 649** ➤ Form 8865 – When Total Foreign Taxes (SEQ 3690) is significant, Foreign Taxes (Paid) (SEQ 3670) or Foreign Taxes (Accrued) (SEQ 3680) must be significant.
- 650** ➤ Form 8865 – Only one of the following fields can be significant: Foreign Taxes (Paid) (SEQ 3670) or Foreign Taxes (Accrued) (SEQ 3680).
- 651** ➤ Form 8586 - If "Eligible Basis of Building(s)" (SEQ 030) is significant, 1 or more Forms 8609 must be present.
- 652** ➤ Form 8586 - If "Qualified Basis of Low-Income Buildings" (SEQ 040) is significant, 1 or more Forms 8609 must be present.
- 653** ➤ Form 8586 - If "Current Year Credit" (SEQ 110) is significant, one or more Forms 8609 must be present.
- 654** ➤ Form 8586 - If "Number of Forms 8609 Attached" (SEQ 020) is significant, a matching number of Forms 8609 must be present and a matching number of Schedules A (Form 8609) must be present.
- 655** ➤ Form 8865 – If File Form 1065 (SEQ 800) is equal to "X", then the EIN Foreign Partnership (SEQ 650) must be numeric and the first two positions must be equal to a valid District Office Code.
- 656** ➤ Reserved
- 657** ➤ Form 8586 – Flow-through Entity EIN (SEQ 115) must be numeric and the first two digits must equal a valid District Office Code.
- 658-659** ➤ Reserved
- 660** ➤ Form 8586 - When Passive Activity or Total Current Year Credit (SEQ 140) and Net Income Tax (SEQ 300) both contain an entry greater than zero, Form 6251 must be present.
- 661** ➤ Form 8865 – When Number of Foreign Disregarded Entities (SEQ 960) is significant, Attach List of Entities (SEQ 965) must equal "STMbnn".
 - When Ordinary Income (Loss)(SEQ 2270) is significant, Ordinary Income (Loss)(Attach Schedule)(SEQ 2275) must equal "STMbnn".
 - When Other Income (Loss) (SEQ 2300) is significant, Other Income (Loss)(Attach Schedule)(SEQ 2305) must equal "STMbnn".
 - When Other Deductions (SEQ 2440) is significant, Other Deductions (Attach Schedule) (SEQ 2445) must equal "STMbnn".
 - When Expenses From Other Rental Activities (SEQ 3180) is significant, Expenses (Attach Schedule)(SEQ 3185) must equal "STMbnn".
 - When Other Portfolio Income (Loss) (SEQ 3270) is significant, Other Portfolio (Attach Schedule) (SEQ 3275) must equal "STMbnn".
 - When Other Income (Loss) (SEQ 3300) is significant, Other Income (Loss) (Attach Schedule) (SEQ 3305) must equal "STMbnn".
 - When Charitable Contributions (SEQ 3310) is significant, Charitable Contributions (Attach Schedule) (SEQ 3315) must equal "STMbnn".

- When Deductions Related to Portfolio Income (SEQ 3330) is significant, Deductions Related to Portfolio Income (Itemize) (SEQ 3335) must equal "STMbnn".
 - When Other Deductions (SEQ 3340) is significant, Other Deductions (Attach Schedule) (SEQ 3345) must equal "STMbnn".
 - When Other Adjustments & Tax Preference Items (SEQ 3540) is significant, Other Adjustments (Attach Schedule) (SEQ 3545) must equal "STMbnn".
 - When Other Current Assets BOY (SEQ 3940) or Other Current Assets EOY (SEQ 3950) is significant, Other Current Assets (Attach Schedule) (SEQ 3955) must equal "STMbnn".
 - When Other Investments BOY (SEQ 3980) or Other Investments EOY (SEQ 3990) is significant, Other Investments (Attach Schedule) (SEQ 3995) must equal "STMbnn".
 - When Other Assets BOY (SEQ 4200) or Other Assets EOY (SEQ 4210) is significant, Other Assets (Attach Schedule) (SEQ 4215) must equal "STMbnn".
 - When Other Current Liabilities BOY (SEQ 4280) or Other Current Liabilities EOY (SEQ 4290) is significant, Other Current Liabilities (Attach Schedule) (SEQ 4295) must equal "STMbnn".
 - When Other Liabilities BOY (SEQ 4340) or Other Liabilities EOY (SEQ 4350) is significant, Other Liabilities (Attach Schedule) (SEQ 4355) must equal "STMbnn".
 - When Listed Categories BOY (SEQ 4460) or Listed Categories EOY (SEQ 4470) is significant, Listed Categories (Attach Schedule) (SEQ 4475) must equal "STMbnn".
 - When Total Other Increases (SEQ 4690) is significant, Other Increases (Itemize) (SEQ 4685) must equal "STMbnn".
 - When Total Other Decreases (SEQ 4730) is significant, Other Decreases (Itemize) (SEQ 4725) must equal "STMbnn".
- 662** ➤ Form 8865 – The following fields must be positive: SEQs 2320, 2330, 2360, 2370, 2380 and 3100.
- 663** ➤ Schedule K-1 (Form 8865) – The following fields must be positive: SEQs 320, 370, 380, 390, 440 and 480.
- 664** ➤ Reserved
- 665** ➤ Form 8801 - Total Tax Credits (SEQ 220) must be greater than zero.
- 666** ➤ Form 1040 – If Form 8801 Block (SEQ 1005) is equal to "X", then Form 8801 must be present.
- 667** ➤ Form 4797 – If Form 4797 is present and Gain/Loss (Form 8824 Sec 1231) (SEQ 456) or Form 8824 Ordinary Gain/Loss for Entire Yr. (SEQ 974) is significant, then Form 8824 must be present.
- 668** ➤ Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN program since the Primary Taxpayer is a duplicate on the IRS File.
- 669** ➤ Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program since the Secondary Taxpayer is a duplicate on the IRS File.

- 670** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "S", then the following fields must be present; Primary Date of Birth (SEQ 010), Primary Prior Year Adjusted Gross Income (SEQ 020), Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075), PIN Authorization Code (SEQ 080) and ERO EFIN/PIN (SEQ 090).
- Exception: When the Filing Status (SEQ 130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 020) is significant and the Secondary Date of Death (SEQ 040) is not significant on the Tax Return, only the following fields (SEQ 040, 050, 065, 070, 075, 080, 090) are required on the Authentication Record.
- When the Filing Status (SEQ 130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 020) is significant "AND" the Secondary Date of Death (SEQ 040) are significant on the Tax Return, only the primary fields (SEQ 010, 020, 035, 070, 075, 080, 090) are required on the Authentication Record.
- 671** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "S" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 040), Spouse Prior Year Adjusted Gross Income (SEQ 050) and Spouse Signature (SEQ 065), Taxpayer Signature Date (SEQ070), Jurat/Disclosure Code (SEQ 075), and ERO EFIN/PIN (SEQ 090).
- Exception: When the Filing Status (SEQ 130) equals "2" (Married Filing Jointly), and the Secondary Date of Death (SEQ 040) is significant and the Primary Date of Death (SEQ 020) is "NOT" significant on the Tax Return, only the following fields (SEQ 040, 050, 065, 070, 075, 080, 090) are required on the Authentication Record.
- 672** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P" or "S", the ERO EFIN/PIN (SEQ 090) must be present.
- When the PIN Type Code (SEQ 008) is equal to "O", then the ERO EFIN/PIN (SEQ 090) cannot be present.
- 673** ➤ Authentication Record – For On-Line Returns only, when the PIN Type Code (SEQ 008) is blank (No PIN Used), then the Jurat/Disclosure Code (SEQ 075) must equal "B".
- 674** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeroes.
And
The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 035) on the Authentication Record.
- Exception: When the Filing Status (SEQ 130) equals "2" (married Filing Jointly), the Primary Date of Death (SEQ020) is significant and the Secondary Date of Death (SEQ 040) is "NOT" significant on the Tax Return, the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros.
And
The Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature in the Authentication Record.
- When the Filing Status (SEQ 130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 020) "AND" the Secondary Date of Death (SEQ 040) are significant on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) must be five digits and cannot be all zeroes.
And
The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 035) on the Authentication Record.

- When the PIN Type Core (080) is “Blank”, then the Primary Taxpayer Signature (SEQ 035) cannot be present.
- 675**
- Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O" and the Filing Status (SEQ 130) is “2” (Married Filing Jointly), then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeroes.
And
The Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 065) on the Authentication Record.
 - Exception: When the Filing Status (SEQ 130) equals “2” (Married Filing Jointly) and the Secondary Date of Death (SEQ 020) is “NOT” significant on the Tax Return, Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeroes.
And
The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (035) on the Authentication Record.
 - When the PIN Type Code (SEQ 008) is "Blank" and when the Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 035) and Spouse Signature (SEQ 065) cannot be present.
- 676**
- Authentication Record – When the PIN Type Code (SEQ 008) is equal to “P”, “S”, or “O” and the Filing Status (SEQ 130) is “2” (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 035) and Spouse Signature (SEQ 065) both must be present.
 - Exception: When the Filing Status (SEQ 130) equals “2” (Married Filing Jointly), the Primary Date of Death (SEQ 020) is significant and the Secondary Date of Death (SEQ 040) is “NOT” significant on the Tax Return, only the Spouse Signature (SEQ 065) must be present in the Authentication Record.
 - When the Filing Status (SEQ 130) equals “2” (Married Filing Jointly), and the Secondary Date of Death (SEQ 040) is significant and the Primary Date of Death (SEQ 020) is “NOT” significant on the Tax Return, only the Primary Taxpayer Signature (SEQ 035) must be present in the Authentication Record.
 - When the Filing Status (SEQ 130) equals “2” (Married Filing Jointly), and the Primary Date of Death (SEQ 020) “AND” the Secondary Date of Death (SEQ 040) are significant on the Tax Return, only the Primary Taxpayer Signature (SEQ 035) must be present in the Authentication Record.
 - When the PIN Type Code (SEQ 008) is equal to “P”, “S” or “O” and the Filing Status is other than “2” (Married Filing Jointly), then the Spouse Signature (SEQ 065) cannot be present on the Authentication Record.
- 677**
- Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if they are under the age of sixteen and has never filed a tax return.
- 678**
- Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if they are under the age of sixteen and did not file a tax return in the previous year.
- 679**
- Authentication Record – When the PIN TYPE Code (SEQ 008) is equal to “S” or “O”, the Primary Prior Year Adjusted Gross Income (SEQ 020) must match the Primary Prior Year Adjusted Gross Income on the IRS Master File.

- Exception: When the Filing Status (SEQ 130) equals “2” (Married Filing Jointly) and the Primary Date of Death (SEQ 020) is significant and the Secondary Date of Death (040) is “NOT” significant on the Tax Return, and the Spouse Prior Year Adjusted Gross Income (SEQ 050) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income on the IRS Master File.
 - When the Filing Status (SEQ 130) equals “2” (Married Filing Jointly) and the Primary Date of Death (SEQ 020) “AND” the Secondary Date of Death (040) are significant on the Tax Return, the Primary Prior Year Adjusted Gross Income on the Authentication Record must match the Primary Prior Year Adjusted Gross Income on the IRS Master File.
- 680**
- Authentication Record – When the PIN TYPE Code (SEQ 008) is equal to “S” or “O” and the Filing Status (SEQ 130) is “2” (Married Filing Jointly), the Spouse Prior Year Adjusted Gross Income (SEQ 050) must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File.
 - Exception: When the Filing Status (SEQ 130) equals “2” (Married Filing Jointly), the Secondary Date of Death (SEQ 040) is significant, and the Primary Date of Death (SEQ 020) is “NOT” significant on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 020) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income on the IRS Master File.
- 681**
- Authentication Record – When the PIN Type Code (SEQ 008) is equal to "O", then the following fields must be present; Primary Date of Birth (SEQ 010), Primary Prior Year Adjusted Gross Income (SEQ 020), Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075) and PIN Authorization Code (SEQ 080).
 - Exception: When the Filing Status (SEQ 130) equals “2” (Married Filing Jointly) and the Primary Date of Death (SEQ 020) is significant and the Secondary Date of Death (SEQ 040) is “NOT” significant on the Tax Return, the following fields (SEQ 010, 020, 035, 070, 075, 080) are required on the Authentication Record.
 - When the Filing Status (SEQ 130) equals “2” (Married Filing Jointly) and the Primary Date of Death (SEQ 020) “AND” the Secondary Date of Death (SEQ 040) are significant on the Tax Return, the Primary fields (SEQ 010, 020, 035, 070, 075, 080) are required on the Authentication Record.
- 682**
- Authentication Record – When the PIN Type Code (SEQ 008) is equal to "O" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 040), Spouse Prior Year Adjusted Gross Income (SEQ 050) and Spouse Signature (SEQ 065), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075), PIN Authorization Code (SEQ 080).
 - Exception: When the Secondary Date of Death (SEQ 040) is significant and the Primary Date of Death (SEQ 020) is “NOT” significant on the Tax Return, the following fields (SEQ 010, 020, 035, 070, 075, 080) are required on the Authentication Record.
- 683**
- Authentication Record – When the PIN TYPE Code (SEQ 008) is equal to “P” or “S”, the first six numeric of the ERO EFIN/PIN (SEQ 090) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN)(11 digits total).
- 684**
- Authentication Record – When the PIN TYPE Code (SEQ 008) is equal to “P”, “S” or “O”, then the Paper Document Indicator 1 (SEQ 150) or Paper Document Indicator 3 (SEQ 170) or Paper Document Indicator 4 (SEQ 180) or Paper Document Indicator 5 (SEQ 185) or Paper Document Indicator 6 (SEQ 188) of Summary Record cannot be present.

- 685** ➤ Summary Record - Number of Preparer Note Records (SEQ 110) must equal the number of preparer notes computed by the IRS.
- 686** ➤ Summary Record - Number of Election Explanation Records (SEQ 120) must equal the number of election explanations computed by the IRS.
- 687** ➤ Summary Record - Number of Regulatory Explanation Records (SEQ 130) must equal the number of regulatory explanations computed by the IRS.
- 688** ➤ Summary Record - Count of Authentication Record (SEQ 140) must equal the count of authentication record computed by the IRS.
- 689** ➤ Authentication Record – The year of Taxpayer Signature Date (SEQ 070) must equal current processing year.
- 690** ➤ Form Payment (Balance Due) – If Refund (SEQ 1270) of the Tax Form is greater than zero, then a Tax Type Code of Form 1040, Form 1040A or Form 1040EZ or Form 1040T cannot be present.
- 691** ➤ Form Payment (Balance Due) – Amount of Tax Payment (SEQ 060) cannot be greater than Amount Owed (SEQ 1290) of the Tax Form.
- 692** ➤ Form Payment – Amount of Tax Payment (SEQ 060) must be greater than zero.
- 693** ➤ Form Payment – When there are two occurrences of Form Payments, one of the occurrences must have a Tax Type Code (SEQ 070) of “1040S”.
- 694** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "S", then the Jurat/Disclosure Code (SEQ 075) must equal "C".
- 695** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", then the Jurat/Disclosure Code (SEQ 075) must equal "D".
- 696** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "O", then the Jurat/Disclosure Code (SEQ 075) must equal "A".
- 697** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", then the following fields must be present; Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075), PIN Authorization Code (SEQ 080) and ERO EFIN/PIN (SEQ 090).
 - Exception: When the Filing Status (SEQ 130) equals “2” (Married Filing Jointly), and the Primary Date of Death (SEQ 020) is significant and the Secondary Date of Death (SEQ 040) is “NOT” significant on the Tax Return, the following fields (SEQ 065, 070, 075, 080, 090) are required on the Authentication Record.
 - When the Filing Status (SEQ 130) equals “2” (Married Filing Jointly), and the Primary Date of Death (SEQ 020) “AND” the Secondary Date of Death (SEQ 040) are significant on the Tax Return, the Primary fields (SEQ 035, 070, 075, 080, 090) are required on the Authentication Record.
- 698** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the Spouse Signature (SEQ 065) must be present.
 - Exception: When the Filing Status (SEQ 130) equals “2” (Married Filing Jointly), and the Secondary Date of Death (SEQ 040) is significant and the Primary Date of Death (SEQ 020) is “NOT” significant on the Tax Return, the following fields (SEQ 035, 070, 075, 080, 090) are required on the Authentication Record.

- 699** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", then the following fields must NOT be present; Primary Prior Year Adjusted Gross Income (SEQ 020) and Spouse Prior Year Adjusted Gross Income (SEQ 050).
- 700** ➤ Form 6781 – When Mixed Straddle Account Election Box (SEQ 040) equals "X", Statement Required by Regulations (SEQ 050) must equal "STMbnn".
- 701** ➤ Form 6781 – When Form 1099-B Adjustments Col. (b) (SEQ 200) or Form 1099-B Adjustments Col. (c) (SEQ 205) is significant, Form 1099-B Adjustment Schedule (SEQ 190) must contain "STMbnn".
- 702** ➤ Form 2120 - Person Supported First Name (SEQ 020) and Person Supported Last (SEQ 030) must be significant.
- 703** ➤ Form 2120 – Eligible First Name (SEQ 040), Eligible Last Name (SEQ 045), SSN (SEQ 050), Street Address (SEQ 060), City (SEQ 070), State Abbr (SEQ 080), and Zip Code (SEQ 090) must be significant, else reject the return.
- 704** ➤ Reserved
- 705** ➤ Reserved
- 706** ➤ Form 2120 – The Calendar Year (SEQ 010) must equal the Current Tax Year, else reject the return.
- 707** ➤ Form 2120 - The Person Supported First Name (SEQ 020) must equal one of the following: Dependent First Name (SEQs 170, 180, 190, 200, 210).
 ➤ Last Name of Person Supported (SEQ 050) must equal one of the following: Dependent Last Name (SEQs 171, 181, 191, 201, 211).
- 708** ➤ Form 2120 - SSN of Eligible Person (SEQ 050, 110, and 230) must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeroes or all nines.
 ➤ Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170, 050, 110, and 230) cannot equal Primary SSN (SEQ 010) of Form 1040/1040A and Filing Status (SEQ 130) equals "1", "3", "4", or "5".
 ➤ Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) cannot equal Primary SSN (010) or Secondary SSN (SEQ 030) of Form 1040/1040A with Filing Status (SEQ 130) equals "2".
- 709** ➤ Reserved
- 710** ➤ Form 9465 - When Direct Debit information is present, Routing Transit Number (SEQ 330) (RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT).
 ➤ Bank Account Number (SEQ 330) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeroes.

- 711** ➤ Form 8082 - Only one of the Following fields can equal "X": Pass-Through Entity (Partnership) (SEQ 050) or Pass-Through Entity (Electing large Partnership) (SEQ 055) or Pass-Through Entity (S Corporation) (SEQ 060) or Pass-Through Entity (Estate) (SEQ 065) or Pass-Through Entity (Trust)(SEQ 070) or Pass-Through Entity (REMIC)(SEQ 075).
- 712** ➤ Form 8082 - Identifying Number of Pass-Through Entity (SEQ 080) and Name of Pass-Through Entity (SEQ 090) must be significant.
- 713** ➤ Form 8082 - The Identifying Number (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 714** ➤ Form 8082 - The Identifying Number (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 715** ➤ Form 8697 – Only one of the following fields can be significant; REG-Net Amount of Interest You Owe (SEQ 460) and SMI-Net Amount of Interest You Owe (SEQ 830).
- 716** ➤ Form 8697 - Identifying Number (SEQ 080) must equal either Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 717** ➤ Form 1040 – When F8697 or F8866 Literal (SEQ 1129) is equal to "FORM 8697", then Form 8697 must be present and when F8697 Literal or F8866 (SEQ 1129) is equal to "FORM 8866" then Form 8866 must be present.
- Form 1040 – When F8697 or F8866 Amount (SEQ 1131) is significant, and F8697 or F8866 Literal (SEQ 1129) is equal to "FORM 8697", then REG-Net Amount of Interest You Owe (SEQ 460) or SMI-Net Amount of Interest You Owe (SEQ 830) of Form 8697 must be significant.
- Form 1040 – When F8697 or F8866 Amount (SEQ 1131) is significant, and F8697 or F8866 Literal (SEQ 1129) is equal to "FORM 8866", then Net Amount of Interest You Owe (SEQ 460) of Form 8866 must be significant.
- When REG-Net Amount of Interest You Owe (SEQ 460) or SMI-Net Amount of Interest You Owe (SEQ 830) of Form 8697 is significant, then F9697 or F8866 (SEQ 1131) must be significant.
- When Net Amount of Interest You Owe (460) of F8866 is significant, then Form 8697 or F8866 Amount (SEQ 1131) of Form 1040 must be significant.
- 718-719** ➤ Reserved
- 720** ➤ Form 3800 – When any two or more of the following forms are present, Form 3800 must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8861, Form 8874, Form 8881 or Form 8882.
- 721** ➤ Form 1040 – When Specify Other Credit Literal (SEQ 1010) equals "8834", Form 8834 must be present.
- When Specify Other Credit Literal (SEQ 1010) equals "8844", Form 8844 must be present.
- If Form 1040, SEQ 1010 (Other Form Literal) contains "8844", Form 8844 must be present.
- If Form 1040, SEQ 1010 (Other From Literal) contains "8860", Form 8860 must be present.

- 722** ➤ Form 1040 - When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3468, Form 3800, Form 5884, Form 6478, Form 6765, Form 8586, Form 8801, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, Form 8860, Form 8861, Form 8874, Form 8881, Form 8882 or Form 8884 unless Specify Other Credit Literal (SEQ 1010) contains “FNS” or “TRANS ALASKA”.
- 723** ➤ Form 3468 – If Certified Historic Structures (SEQ 050) or Calculated Expenditures Certified Historic Struct. (SEQ 060) of Form 3468 is present, Qualified Rehabilitation NPS Number must be significant (SEQ 070).
 ➤ Form 3468 – If Certified Historic Structures (SEQ 050) or Calculated Expenditures Certified Historic Struct. (SEQ 060) of Form 3468 is present, Date of NPS Approval (SEQ 070) must be significant. (Certified Historic Structures)
- 724** ➤ Form 3468 – If Current Year Investment Credit (SEQ 160) and Net Income Tax (SEQ 320) both contain an entry greater than zero, then Form 6251 must be present.
- 725** ➤ Form 3800 – If Current Year Investment Credit (SEQ 020) is significant, then Form 3468 must be present.
- 726** ➤ Form 3800 – If Current Year Work Opportunity Credit (SEQ 030) is significant, then Form 5884 must be present.
- 727** ➤ Form 3800 – If Current Year Welfare to Work Credit (SEQ 040) is significant, then Form 8861 must be present.
- 728** ➤ Form 3800 – If Current Year Credit for Alcohol Used As Fuel (SEQ 050) is significant, then Form 6478 must be present.
- 729** ➤ Form 3800 – If Current Year Credit for Increasing Research (SEQ 060) is significant, then Form 6765 must be present.
- 730** ➤ Form 3800 – If Current Year Low-Income Housing Credit (SEQ 070) is significant, then Form 8586 must be present.
- 731** ➤ Form 3800 – If Current Year Enhanced Oil Recovery Credit (SEQ 080) is significant, then Form 8830 must be present.
- 732** ➤ Form 3800 – If Current Year Disabled Access Credit (SEQ 090) is significant, then Form 8826 must be present.
- 733** ➤ Form 3800 – If Current Year Renewable Electricity Production (SEQ 100) is significant, then Form 8835 must be present.
- 734** ➤ Form 3800 – If Current Year Indian Employment Credit (SEQ 110) is significant, then Form 8845 must be present.
- 735** ➤ Form 3800 – If Current Year Credit for Employer Social Security (SEQ 120) is significant, then Form 8846 must be present.
- 736** ➤ Form 3800 – If Current Year Orphan Drug Credit (SEQ 130) is significant, then Form 8820 must be present.
- 737** ➤ Form 3800 – If Current Year Credit for Contributions (SEQ 140) is significant, then Form 8847 must be present.

- 738** ➤ Form 3800 – If Current Year Trans-Alaska Pipeline Credit (SEQ 150) is significant, then Current Yr Trans-Alaska Pipeline Attach Statement (SEQ 145) must equal “STMbnn”.
- 739** ➤ Form 3800 – If Passive Activity Credits (SEQ 180) is significant, then Passive Activity Credits (SEQ 180) must not be greater than Current Year General Business Credit (SEQ 170).
- 740** ➤ Form 3800 – If Subtract Line 3 from Line 2 (SEQ 190) is significant, then Subtract Line 3 from Line 2 (SEQ 190) must not be less than zero.
- 741** ➤ Form 3800 – If Passive Activity Credits Allowed (SEQ 200) is significant, then Form 8582-CR must be present.
- 742** ➤ Form 3800 – If Tentative General Business Credit (SEQ 230) and Net Income Tax (SEQ 390) both contain an entry greater than zero, then Form 6251 must be present.
- 743** ➤ Form 3800 – The following fields must be positive: SEQs 020, 030, 050, 060, 070, 080, 090, 100, 110, 120, 130, 140, 150, 160, 180, 200, and 210.
- 744** ➤ Form 5884 – If Total Current Year Work Opportunity Credit (SEQ 110) and Net Income Tax (SEQ 270) both contain an entry greater than zero, then Form 6251 must be present.
- 745** ➤ Form 6478 – Qualified Ethanol Fuel Production (SEQ 020) cannot be greater than 15000000 (fifteen million).
- 746** ➤ Form 6478 - If Current Year Credit for Alcohol Used as Fuel (SEQ 230) and Net Income Tax (SEQ 390) both contain an entry greater than zero, then Form 6251 must be present.
- 747** ➤ Form 6765 – Fixed-base Percentage (SEQ 100) cannot be greater than 16% (016000).
- 748** ➤ Form 6765 – If Subtract Line 2 from Line 1 – Sect. A (SEQ 040), Subtract Line 11 from Line 8 (SEQ 130), Subtract line 18 from Line 17 (SEQ 220), Subtract Line 27 from Line 25 (SEQ 310), Subtract Line 29 from Line 25 (SEQ 330) Subtract Line 30 from Line 28 (SEQ 340), Subtract Line 32 from Line 25 (SEQ 360), and Subtract Line 33 from line 30 (SEQ 370) cannot be less than zero.
- 749** ➤ Form 6765 - If Total Current Year Credit for Increasing Research (SEQ 460) and Net Income Tax (SEQ 690) both contain an entry greater than zero, then Form 6251 must be present.
- 750** ➤ Form 8820 - If Current Year Orphan Drug Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero, then Form 6251 must be present.
- 751** ➤ Form 8826 – Subtract Line 2 from Line 1 (SEQ 030) cannot be less than zero.
- 752** ➤ Form 8826 – Current Year Disabled Access Credit (SEQ 070) cannot be greater than 5000.

- 753** ➤ Form 8826 - If Current Year Disabled Access Credit (SEQ 070) and Net Income Tax (SEQ 230) both contain an entry greater than zero, then Form 6251 must be present.
- 754** ➤ Form 8830 - If Current Year Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero, then Form 6251 must be present.
- 755** ➤ Form 8834 - If Tentative Qualified Electric Vehicle Credit (SEQ 230) and Net Regular Tax (SEQ 360) both contain an entry greater than zero, then Form 6251 must be present.
- 756** ➤ Form 8835 - If Current Year Credit (SEQ 200) and Net Income Tax (SEQ 360) both contain an entry greater than zero, then Form 6251 must be present.
- 757** ➤ Form 8844 - If Current Year Credit (SEQ 120) and Net Income Tax (SEQ 280) both contain an entry greater than zero, then Form 6251 must be present.
- 758** ➤ Form 8845 - If Current Year Credit (SEQ 070) and Net Income Tax (SEQ 230) both contain an entry greater than zero, then Form 6251 must be present.
- 759** ➤ Form 8846 - If Current Year Credit (SEQ 080) and Net Income Tax (SEQ 240) both contain an entry greater than zero, then Form 6251 must be present.
- 760** ➤ Form 8847 – If Current Year Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero, then Form 6251 must be present.
- 761** ➤ Form 8859 – Divide Line 3 by \$20,000 (SEQ 140) cannot be greater than a decimal of 1.0000.
- 762** ➤ Form 8861 - If Current Year Welfare-to-Work Credit (SEQ 080) and Net Income Tax (SEQ 240) both contain an entry greater than zero, then Form 6251 must be present.
- 763** ➤ Form 8874 – When Current Year Credit (SEQ 300) and Net Income Tax (SEQ 560) both contain an entry greater than zero, Form 6251 must be present.
- 764** ➤ Form 8881 - Current Year Credit (SEQ 060) cannot be greater than \$500.
- 765** ➤ Form 8881 – When Current Year Credit (SEQ 060) and Net Income Tax (SEQ 260) both contain an entry greater than zero, Form 6251 must be present.
- 766** ➤ Form 8882 – When Current Year Credit (SEQ 090) and Net Income Tax (SEQ 260) both contain an entry greater than zero, Form 6251 must be present.
- 767** ➤ Tax Form – When Third Party Designee “Yes” Box (SEQ 1303) equals to “X”, then Third Party Designee PIN (SEQ 1313) must be present.
➤ If the literal “PREPARER” is in Third Party Designee Name (SEQ 1307), then Third Party Designee PIN (1313) is not required.
- 768** ➤ Form 8621 – If Deemed Dividend Election (SEQ 250) equal “X”, then Attach Statement For Post 1986 Earnings & Profits (SEQ 255) must contain "STMbnn".
- 769** ➤ Form 8621 – If Total Amount Of Cash & Fair Market Value Of Other (SEQ 360) is greater than Add Lines 1c and 2c (SEQ 0350), then Attach Statement (SEQ 365) must contain "STMbnn".

- 770** ➤ Tax Form – If Third Party Designee “Yes” Box (SEQ 1303) is equal “X”, then Name of Paid Preparer must be significant.
- Third Party Designee “Yes” Box (SEQ 1303) and Third Party Designee “No” Box (SEQ 1305) cannot both equal “X”.
- 771** ➤ Form 8621- Identifying Number (SEQ 020) must be significant.
- 772** ➤ Form 8621 – When Total Distributions From PFIC During Current Tax Year (SEQ 500) or Total Distributions, Reduced (SEQ 510) or Enter Gain (LOSS) of A Sec. 1291 Fund (SEQ 550) is significant then Attach statement for each Distribution and Disposition (SEQ 555) must contain “STMbnn”.
- 773** ➤ Form 8621 – If Elect to Treat PFIC as QEF (SEQ 230) equals “X” then PRO RATA Share of the Ordinary Earnings of the QEF (SEQ 290), Portion of Line 1a (SEQ 300), Subtract Line 1b from Line 1a (SEQ 310), PRO RATA Share of Total NET Capital Gain of QEF (SEQ 320), Portion of Line 2a (SEQ 330) and Subtract Line 2b from Line 2a (SEQ 340) must be significant.
- 774** ➤ Form 8621 – When Elect to Recognize Gain on Sale of Interest in PFIC (SEQ 240) equals “X”, then Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 550) must be significant.
- 775** ➤ Form 8621 – When Elect to Treat POST 1986 Earnings & Profits as an Excess Distribution (SEQ 250) equals “X”, then Subtract Line 10d from Line 10a (SEQ 540) must be significant.
- 776** ➤ Form 8621 – When Elect to Extend Time of PYMT (SEQ 260) equal “X”, then Add Lines 1c and 2c (SEQ 350), Total amount of Cash & Fair Market Value of Other Property Distributed (SEQ 360), Enter Portion of Line 3a (SEQ 370), Add Lines 3b and 3c (SEQ 380), Subtract Line 3d From Line 3a (SEQ 390), Total Taxable Income For the Tax Year (SEQ 400), Total Tax Without Regard to Amount on Line 3e (SEQ 410) and Subtract Line 4b From Line 4a (SEQ 420) must be significant.
- 777** ➤ Form 8621 – If Election to Recognize Gain On Deemed Sale of Interest In PFIC (SEQ 270) equal “X”, then Subtract Line 10d From Line 10a (SEQ 540) or Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 550) must be significant.
- 778** ➤ Form 1040 – When F8611 Literal (SEQ 1114) equals “LIHCR” and F8611 Amount (SEQ 1116) is significant, then Form 8611 must be present.
- 779** ➤ Form 1040 – If F8693 Approved Indicator (SEQ 1118) is significant, then F8693 Approved Date (SEQ 1119) must be significant. If F8693 Approved Date (SEQ 1119) is significant, then F8693 Approved Indicator (SEQ 1118) must be significant.
- 780** ➤ Form 8609 – Percentage Aggregate Basis Financed (SEQ 250) cannot be blank.
- 781** ➤ Reserved
- 782** ➤ Form 982 – When Discharge of Indebtedness in a Title 11 Case (SEQ 020) equals blank, Discharge of Indebtedness to the Extent Insolvent (SEQ 030) equals blank, Discharge of Qualified Real Prop Bus Indebtedness (SEQ 050) equals blank and Discharge of Qualified Farm Indebtedness (SEQ 040) is equal to “X”, then Amt Excluded From Inc: To Reduce Basis (SEQ 150) must be blank.

- 783** ➤ Form 982 – When Amt Excluded From Inc: Under Section 108(b)(5) (SEQ 100) is significant, then Attach Description of Transactions (SEQ 085) must equal “STMbnn”.
- 784** ➤ Form 982 – When Discharge of Qualified Real Prop Bus Indebtedness (SEQ 050) is significant, then Amt Excluded From Inc: Discharge of Qual Real Prop (SEQ 090) must be significant.
- 785** ➤ Form 2439 – All of these fields must be significant: Company or Trust Name Control (SEQ 050), Company or Trust Name (SEQ 060), and Company or Trust Identification Number (SEQ 120).
- 786** ➤ Form 2439 – Shareholder SSN (SEQ 130) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 787-789** ➤ Reserved
- 790** ➤ Form 1040 – If Form 2439 Block (SEQ 1202) equal “X”, then Form 2439 must be present and vice versa.
- 791** ➤ Form 1040 – If Other Payments (SEQ 1210) is significant, then at least one of the following must equal “X”: Form 2439 Block (SEQ 1202), Form 4136 Block (SEQ 1205).
- 792-804** Reserved
- 805** ➤ TRANS Record B (TRANB) must be present.
- 806** ➤ TRANS Record A (TRANA) - Processing Site (SEQ 040) must equal a valid Electronic Filing site: "C" = Andover, "D" = Memphis, "E" = Austin, "F" = Kansas, "G" = Philadelphia.
- 807-821** ➤ Reserved
- 822** ➤ TRANS Record A (TRANA) - Transmission Sequence for Julian Day (SEQ 080) matches a previously accepted transmission (Duplicate Transmission).
- 823** ➤ Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.
- 824** ➤ TRANS Record A (TRANA) - Transmitter EFIN (SEQ 110) must be present.
- 825** ➤ Invalid Sequence of Records in Transmission – The data records of the transmission must be in the following sequence: TRANA, TRANB, Return Records (1-500 for dial-up or 1-10,000 for dedicated/leased line or high speed protocol), and RECAP.
 - The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part II Record Layouts.
- 826-829** ➤ Reserved

- 830** ➤ RECAP Record - Total EFT (SEQ 020) does not equal program-computed count. Total EFT Count is a count of Direct Deposit Requests and is incremented for each return that contains a non-blank character in any one of the Direct Deposit data fields (SEQ 1272, 1274, 1276, 1278) of the Tax Form. If an extraneous character is present within those fields, it will be counted as an EFT.
- 831** ➤ RECAP Record - Total Return Count (SEQ 030) does not equal program-computed count. Total Return Count is a count of returns transmitted and is incremented each time the Primary SSN within a Record ID changes.
- 832** ➤ RECAP Record – Total State Only Return Count (SEQ 0130) does not equal program computed count. Total State Only Return Count is a count of State Only Returns transmitted and is incremented each time the Primary SSN within a Record ID changes.
- 833-839** ➤ Reserved
- 840** ➤ RECAP Record - The following fields must equal those in the Trans Record A (TRANA):
- | IDENTIFICATION | TRANA | RECAP |
|---|--------------|--------------|
| ETIN plus Transmitter's Use Code | SEQ 060 | SEQ 040 |
| Julian Day of Transmission | SEQ 070 | SEQ 050 |
| Transmission Sequence Number for Julian Day | SEQ 080 | SEQ 060 |
- 841-903** ➤ Reserved
- 904** ➤ Primary SSN (SEQ 010) of the Tax Return cannot duplicate a Primary SSN within the same “drain” of returns.
- 905** ➤ Reserved
- 906** ➤ Secondary SSN (SEQ 030) of the Tax Return cannot duplicate a Secondary SSN within the same “drain” of returns.
- 907-949** ➤ Reserved
- 950** ➤ Form 8873 – When Election Under Section 942(a) (3) (SEQ 020) equals “X”, Attachment Election Under Section 942 (a) (3) (SEQ 025) must equal “STMbnn”.
- 951** ➤ Form 8873 – When Election Extraterritorial Income Exclusion FSC (SEQ 030) equals “X”, Attachment Election Extraterritorial Exclusion FSC (SEQ 035) must equal “STMbnn”.
- 952** ➤ Form 8873 – When Aggregate on Tabular Schedule (SEQ 090) must equal “STMbnn”.
- 953** ➤ Form 8873 – When Tabular Schedule of Transactions (SEQ 095) equals “X”, Attachment to Schedule of Transactions (SEQ 100) must equal “STMbnn”.
- 954** ➤ Form 8873 – When Group of Transactions (SEQ 110) equals “X” Attachment to Group of Transactions (SEQ 115) must equal “STMbnn”.
- 955** ➤ Form 8873 – When Additional Section 263A Costs Trade (SEQ 310) or Additional Section 263A Costs Sale or Lease (SEQ 320) is significant, Attachment to Section 263A (SEQ 325) must equal “STMbnn”.

- 956** ➤ Form 8873 – When Other Costs Trade (SEQ 330) or Other Costs Sale and Lease (SEQ 340) is significant, Attachment Other Costs (SEQ 345) must equal “STMbnn”.
- 957** ➤ Form 8873 – When Other Expenses and Deductions Trade (SEQ 430) or Other Expenses and Deductions Sale and Lease (SEQ440) is significant, Attachment for Other Expenses and Deductions (SEQ445) must equal “STMbnn”.
- 958-998** ➤ Reserved
- 999** ➤ A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified, the 96th Error Reject Code will be replaced with "999".
- 1000** ➤ Form 1310 – When the Filing Status Code (SEQ 130) of the Tax Form is NOT equal to “Married Filing Joint” and the Refund (SEQ 1270) of the Tax Form is significant, then Form 1310 must be present and the Decedent’s SSN (SEQ 040) must equal the Primary SSN (SEQ 010) of the Tax Form.
- 1001** ➤ Form 1310 – When the Filing Status Code (SEQ 130) of the Tax Form is equal to “Married Filing Joint”, the Decedent’s SSN (SEQ 040) must equal either the Primary SSN (SEQ 010) or the Secondary SSN (SEQ 030) of the Tax Form.
- 1002** ➤ Form 1310 – The Tax Year Decedent Due Refund (SEQ 010) must equal the current tax year.
- 1003** ➤ Form 1310 – The year of the Date of Death (SEQ 030) must equal either the current tax year or the current processing year.
- 1004** ➤ Form 1310 – The Date of Death (SEQ 030) must be significant and match data either the Primary Date of Death (SEQ 020) or the Secondary Date of Death on the Tax Form (SEQ 040).
- 1005** ➤ Form 1310 – When Person Other Than A or B Claiming Decedent Refund (SEQ 190) equals “X” then all of the following fields must also equal “X”: Did Decedent Leave a Will “YES” Box (SEQ 210) or Did Decedent Leave a Will “NO” Box (SEQ 020), Court Appointed Personal Rep “NO” Box (SEQ 240), Personal Rep will be Appointed “NO” Box (SEQ 260) and Refund Paid out According to State Laws “YES” Box (SEQ 270).
- 1006** ➤ Form 1310 – When Perosn Other Than A or B Claiming Decedent Refund (SEQ 190) and Refund Paid Out According to State Laws “YES” Box (SEQ 270) are equal to “X”, then at least one of the following fields on the Tax Form must be significant: Primary Date of Death (SEQ 020) or Secondary Date of Death (SEQ 040).
- 1007** ➤ Form 1310 – Person Claiming Refund Signature (SEQ 290) and Signature Date (SEQ 300) must be significant.
- 1008** ➤ Form 1310 – Valid Proof of Death is in my Possession (SEQ 200) must equal “X”.
- 1009** ➤ Form 1310 – Street Address (SEQ 100) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).
➤ Street Address (SEQ 100) is a required field.

- 1010 ➤ Form 1310 – Zip Code (SEQ 150) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 140). The zip code cannot end in “00”, with the exception of 20500 (the White House zip code).
- 1011 ➤ Form 1310 – State Abbreviation (SEQ 140) must be significant and consistent with the standard state abbreviations issued by the Postal Service.
➤ State Abbreviation (SEQ 140) is a required field.
- 1012 ➤ Form 1310 – City (SEQ 130) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.
➤ City (SEQ 130) is a required field.
- 1013 ➤ Form 1310 – If Address Ind (SEQ 160) equals “1” (APO/FPO Address) (APO/FPO Address), then City (SEQ 160) must equal “APO” or “FPO”, and State Abbreviation (SEQ 140) must equal “AA”, “AE”, or “AP” with the appropriate Zip Code (SEQ 150). If State Abbreviation (SEQ 140) equals “AA”, “AE”, or “AP”, then Address Ind (SEQ 160) must equal “1”.
- 1014 ➤ Tax Form – When Filing Status Code (SEQ 130) is equal to “2” and the Primary Date of Death (SEQ 020) and the Secondary Date of Death (SEQ 040) and the Refund (SEQ 1270) are significant, then Form 1310 must be present for both taxpayers and Name of Person Claiming Refund (SEQ 060) on the first line of Form 1310 must be equal to Name of Person Claiming Refund (SEQ 060) of the second Form 1310.
- 1015 ➤ Tax Form – When Filing Status Code (SEQ 130) is equal to “2” and either the Primary Date of Death (SEQ 020) or the Secondary Date of Death (SEQ 040) are significant, then Surviving Spouse Yes (SEQ 1325) must also be significant.
- 1016 ➤ Tax Form – When Filing Status Code (SEQ 130) is NOT equal to “2” and the Primary Date of Death (SEQ 020) and the Refund (SEQ 1270) are significant, then Form 1310 must be present and Person Other than A or B Claiming Decedent Refund (SEQ 190) must be significant.
- 1017 ➤ Form 1310 – The SSN of Person Claiming Refund must be significant and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
➤ When two Forms 1310 are present, the SSN of Person Claiming Refund (SEQ 070) of the first Form 1310 must equal the SSN of Person Claiming Refund (SEQ 070) of the second Form 1310.
- 1018 ➤ Form 1310 – When only one Form 1310 is present, Decedent’s SSN (SEQ 040) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
➤ When two Forms 1310 are present, Decedent’s SSN (SEQ 040) of the first Form 1310 must equal Primary SSN (SEQ 010) of Form 1040 and Decedent’s SSN (SEQ 040) of the second Form 1310 must equal Secondary SSN (SEQ 030) of Form 1040.
- 1019 ➤ Tax Form – When Filing Status (SEQ 130) is “Other Than 2” and the Primary Date of Death (SEQ 020) is significant, then Personal Representative (SEQ 1326) must also be significant.
➤ Tax Form – When Filing Status (SEQ 130) is equal to “2” and the Primary Date of Death (SEQ 020) and the Secondary Date of Death (SEQ 040) are significant, then Personal Representative (SEQ 1326) must also be significant.

- 1020** ➤ Form 970 – If Valued At Cost “No” Box (SEQ 080) is equal to “X”, then if No, Explanation (SEQ 090) must equal “STMbnn”.
- 1021** ➤ Form 970 – If Inventory Taken at Actual Cost “No” Box (SEQ 110) is equal to “X”, then Actual Cost “No” Explanation (SEQ 120) must equal “STMbnn”.
- 1022** ➤ Form 970 – If Adjustment Included in Income over 3 Years “N” Box (SEQ 160) is equal to “X”, then Adjustment “No” Explanation (SEQ 170) must equal “STMbnn”.
- 1023** ➤ Form 970 – If Goods Treated as Acquired “N” Box (SEQ 200) is equal to “X”, then Goods Treated as Acquired “N” Explanation (SEQ 210) must equal “STMbnn”.
- 1024** ➤ Form 970 – If Other Cost Method Box (SEQ 290) is equal to “X”, then Other Cost Method Explanation (SEQ 300) must equal “STMbnn”.
- 1025** ➤ Form 970 – If any of the following fields equal “X”: Line Type or Class of Goods Box (SEQ 350), Pooling Method Box (SEQ 360), Natural Business Unit Box (SEQ 0370), Multiple Pools Box (SEQ 380), Raw Material Content Box (SEQ 390) and Simplified Dollar-value Method Box (SEQ 400), then Statements describing Contents of Pool (SEQ 340) must equal “STMbnn”.
- 1026** ➤ Form 970 – If Other Pooling Method Box (SEQ 410) is equal to “X”, then Other Pooling Method Explanation (SEQ 420) must equal STMbnn”.
- 1027** ➤ Form 970 – If any of the following fields equal “X”: Double Extension Box (SEQ 440), New Vehicle Alternative LIFO (SEQ 450), Index Box (SEQ 460), Link-chain Box (SEQ 470) and Used Vehicle Alternative LIFO (SEQ 480), then description of LIFO Computation Method (SEQ 430) must equal “STMbnn”.
- 1028** ➤ Form 970 – If Other Method Box (SEQ490) is equal to “X”, then Other Cost Computing Method Explanation (SEQ 500) must equal “STMbnn”.
- 1029** ➤ Form 970 – If Commissioner’s Permission to Change “Yes” Box (SEQ 530) is equal to “X”, then Copy of Grant Letter Retained by Filer (SEQ 550) must equal “Y”.
- 1030** ➤ Form 970 – If Used LIFO Method Before “Yes” Box (SEQ 560) is equal to “X”, then Used LIFO Before Explanation (SEQ 570) must equal “STMbnn”.
- 1031** ➤ Form 970 – When only one Form 970 is present, the SSN (SEQ 020) must equal the Primary SSN (SEQ 010) or the Secondary SSN (SEQ 030) of Form 1040.
➤ When two Forms 970 are present, the SSN (SEQ 020) of the first Form 970 must equal the Primary SSN (SEQ 010) of Form 1040 and the SSN (SEQ 020) of the second Form 970 must equal the Secondary SSN (SEQ 030) of Form 1040.
- 1032** ➤ Tax Form – When Primary Date of Death (SEQ 020) on the Tax Return is significant, the year of Primary Date of Death must equal the current tax year and must match data from the IRS Master File.
➤ When Secondary Date of Death (SEQ 040) on the Tax Return is significant, the year of Secondary Date of Death must equal the current tax year and must match data from the IRS Master File.

- 1033** ➤ Tax Form - When Primary Date of Death (SEQ 020) on the Tax Return is significant, then the following fields cannot be present: Foreign Street Address (SEQ 062), Foreign City, State or Province, Postal Code (SEQ 064), and Foreign Country (SEQ 066).
- When Secondary Date of Death (SEQ 040) on the Tax Return is significant, then the following fields cannot be present: Foreign Street Address (SEQ 062), Foreign City, State or Province, Postal Code (SEQ 064), and Foreign Country (SEQ 066).
- 1034** ➤ Tax Form - When Primary Date of Death (SEQ 0020) on the Tax Return is significant, then Name Line 2 (SEQ 070) must also be significant.
- When Secondary Date of Death (SEQ 040) on the Tax Return is significant, then Name Line 2 (SEQ 070) must also be significant.
- 1035** ➤ Tax Form - When the Filing Status (SEQ 0130) is Other Than “2” and the Primary Date of Death (SEQ 020) is significant, then Name Line 1 (SEQ 060) must contain “space DECD or less than sign DECD”, else reject. See Section 7.2 for Name Line 1 formats.
- 1036** ➤ Form 1310 - Name of Person Claiming Refund (SEQ 060) must equal Name Line 2 (SEQ 070) of Tax Form.
- Name Line 2 (SEQ 070) of Tax Form must equal Name of Person Claiming Refund (SEQ 060) on Form 1310 if present.
- 1037** ➤ Tax Form - When the Filing Status (SEQ 130) is “2”, and the Primary Date of Death (SEQ 020) is significant, then Name Line 1 (SEQ 060) must contain “DECD space ampersand sign”, else reject.
- 1038** ➤ Tax Form - When the Filing Status (SEQ 130) is “2”, and the Secondary Date of Death (SEQ 040) is significant, then Name Line 1 (SEQ 060) must contain “space DECD”, else reject.
- 1039-1040** ➤ Reserved
- 1041** ➤ Form W-2GU – When Advance EIC Payment (SEQ 200) is significant, taxpayers cannot file Form 1040EZ.
- 1042** ➤ Form W-2GU – Employer City (SEQ 0070) must contain at least three characters.
- 1043** ➤ Form W-2GU – Employer Identification Number (SEQ 040) must be numeric, then first two digits of Employer Identification Number (SEQ 040) must equal a valid District Office Code, Employer Name Control (SEQ 045) must be significant, and W-2GU Indicator (SEQ 300) must equal “N” or “S”.
- Note:** The value “N” (non-Standard) indicates that the Form W-2GU was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form W-2GU was used. The value “S” (Standard) identifies a Form W-2GU that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
- 1044** ➤ Form W-2GU – The following fields must be significant: Employer Name (SEQ 0050), Employer Address (SEQ 060), Employer Name (SEQ 090), Employee Address (SEQ 100), Employee City (SEQ 110), Employee State (SEQ 113), Employee Zip Code (SEQ 115), and Wages (SEQ 120).
- Exception: The check for Wages (SEQ 120) is bypassed when Combat Pay has been excluded from Wages.

- Exception: When a period (.) is present in the Employee State (SEQ 113), the checks for Employee City (SEQ 110) and Employee Zip Code (SEQ 115) are bypassed.
- 1045** ➤ Form W-2GU – Employee SSN (SEQ 080) must equal either the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 030) of the Tax Form.
- 1046** ➤ Summary Record – Number of Forms W-2GU Records (SEQ 063) must equal the number of Forms W-2GU computed by the IRS.
- 1047** ➤ Form W-2GU – If the total of Wages (SEQ 120) from Form(s) W-2GU is greater than \$4,999 and the Adjusted Gross Income (SEQ 750) of Tax Forms is greater than \$49,999, then Form 1040 must be used, Form 5074 must be attached and the return must be processed at the Andover Philadelphia Submission Processing Center.
- 1048** ➤ Tax Form – If the State Abbreviation (SEQ 087) is equal to “GU”
And
Wages, Salaries, and Tips (SEQ 375) equals the total amount(s) of Wages (SEQ 120) from Form(s) W-2GU
And
Wages, Salaries, and Tips (SEQ 375) equals Total Income (SEQ 600) from Form 1040/A or Adjusted Gross Income (SEQ 750) from Form 1040EZ
And
Total Payments (SEQ 1250) equals the total amount(s) of Guam Withholding (SEQ 130) from Form(s) W-2GU, then this return must be filed with the Department of Revenue and Taxation, Government of Guam.
- 1049** ➤ Reserved
- 1050** ➤ Form 8594 – When SEQ 300 is present, then SEQ 315 must equal “STMbnn”.
- 1051-1059** ➤ Reserved
- 1060** ➤ STCGL/LTCGL – Schedule D Page 1 or Form 8865 Page 1 must be the next record after the Capital Gain/Loss Records.
➤ The Subpart Type (SEQ 001) and Subpart Occurrence Number (SEQ 0005) must match the Record ID (SEQ 000) and Schedule/Form Occurrence Number (SEQ 005) from the parent (Schedule D or Form 8865) that immediately follows the Capital Gain Records.
- 1061** ➤ STCGL/LTCGL – The Transaction Occurrence Number (SEQ 010) must be significant and in ascending, consecutive numerical sequence beginning with “0000001”.
- 1062** ➤ STCGL/LTCGL – any STCGL Reference number “STCGL” occurring within a tax return must have a corresponding STCGL Record.
➤ Any LTCGL Reference number “LTCGL” occurring within a tax return must have a corresponding LTCGL Record.
➤ If ST Property Desc 1 of Schedule D (SEQ 0020) is equal to "STCGL" then SEQ 0030 – 290 must be blank. If LT Property Desc 1 of Schedule D (SEQ 880) is equal to "LTCGL" then SEQ 890 – 1155 must be blank.
➤ If S-T Description of Property of Form 8865 (SEQ 2480) is equal to "STCGL" then SEQ 2490 – 2710 must be blank. If L-T Description of Property of Form 8865 (SEQ 2760) is equal to "LTCGL" then SEQ 2770 – 3030 must be blank.

- 1063** ➤ Summary Record – Number of STCGL Records (SEQ 133) must equal the number of STCGL Records computed by the IRS.
- 1064** ➤ Summary Record – Number of LTCGL Records (SEQ 135) must equal the number of LTCGL Records computed by the IRS.
- 1065-1069** ➤ Reserved
- 1070** ➤ Form 8885 - When only one Form 8885 is present, SSN of Recipient (SEQ 020) must equal the Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
 - When two Forms 8885 are present, SSN of Recipient (SEQ 020) of the first Form 8885 must equal the Primary SSN (SEQ 010) of Form 1040 and SSN of Recipient (SEQ 020) of the second Form 8885 must equal the secondary SSN (SEQ 030) of Form 1040.
 - When two Forms 8885 are present, SSN of Recipient (SEQ 020) of the first Form 8885 cannot equal SSN of Recipient (SEQ 020) of the Form 8885 of the second Form 8885.
- 1071** ➤ Form 1040 - If Form 8885 Block (SEQ 1208) is significant, then Form 8885 must be attached and vice versa.
- 1072** ➤ Form 8885 – On each Form 8885 at least one of the following fields must equal “X”: SEQ 035, 045, 055, 065, 075, 085, 095, 105, 115, 125, 135 or 145.
- 1073** ➤ Form 8885 – Amount Paid for Health Insurance (SEQ 190) must contain a significant entry.
- 1074** ➤ Form 8885 – If “Advance Payments” (SEQ 240) does not contain a significant amount, “Multiply Line 4 by 65%” (SEQ 230) must equal “Health Coverage Tax Credit” (SEQ 250).
- 1075** ➤ Form 8885 – Information provided to the IRS indicates that filer is not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either filer’s state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine filer’s potential eligibility.

To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment recipients (ATAA) may the DOL at 1-877-US-2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.
- 1076-1079** ➤ Reserved
- 1080** ➤ Form 1040 – If Form 8859 Block (SEQ 990) equals “X”, then Form 8859 must be attached.
- 1081-9999** ➤ Reserved

Error Reject Code (ERC) Explanations for Electronically Transmitted Documents (Forms 56, 2350, 2688, 4868, 9465 and Form Payment)

See Appendix for assistance in identifying SEQ numbers.

- 001** ➤ The Summary Record must be present.

- 003** ➤ The Tax Period must be "200312".

- 004** ➤ The Primary SSN must be numeric, cannot be all blanks nor all zeros nor all nines AND must be within the valid range of SSNs/ITINs.
 ➤ The Primary Social Security Number (P-SSN) (Field 0003 of the Record ID) must be numeric.
 ➤ The Primary SSN (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN of the Form.
 ➤ The Form 4868 Primary SSN (SEQ 0090) is a required field
 ➤ The Form 9465 Primary SSN (SEQ 0020) is a required field.
 ➤ The Form 2350 Primary SSN (SEQ 0030) is a required field.
 ➤ The Form 2688 Primary SSN (SEQ 0030) is a required field.
 ➤ The Form payment Primary SSN (SEQ 0010) is a required field.
 ➤ The SSN of the Summary record (Field 0002) must be numeric
 ➤ The Summary record Primary SSN (Field 0002) must match the Primary SSN of the Form.

- 006** ➤ The Primary Name Control and the Spouse Name Ctrl must not contain leading or embedded spaces. The two leftmost positions must be alpha. Only an alpha, hyphen and space are allowed.
 ➤ Form 4868 - Primary Name Control (SEQ 0010) is a required field.
 ➤ Form 9465 - Primary Name Control (SEQ 015) is a required field.
 ➤ The Form 2350 Taxpayer's Name Control (SEQ 0020) is a required field.
 ➤ The Form 2688 Taxpayer's Name Control (SEQ 0020) is a required field.
 ➤ The Form 9465 Spouse Name Control (SEQ 0035) is a required field when the Form 9465 Spouse Name (SEQ 0030) is present. It must meet the same criteria for validation as the Primary Name Control.

- 007** ➤ Street Address Form 9465 (SEQ 0050), Form 2350 (SEQ 0070), Form 2688 (SEQ 0070), Form 4868 (SEQ 0040) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).
 ➤ Foreign Street Address (Form 2350 SEQ 0110, Form 2688 SEQ 0110, Form 4868 (SEQ 0032) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).
 ➤ Foreign City State or Province Form 2350 (SEQ 0120), Form 2688 (SEQ 0120), Form 4868 (SEQ 0034) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).
 ➤ The first position or character entered in the Street Address must be alphabetic or numeric.
 ➤ Street Address Form 9465 (SEQ 0050) is a required field.

- 010** ➤ All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. All alphanumeric fields must be left justified and blank-filled unless otherwise specified.

- Significant money fields must be right-justified and zero filled. Money fields must be whole dollars (no cents).
 - Significant date fields must contain numeric characters in the following formats, unless otherwise specified:
 - Date fields with six positions = YYYYMM
 - Date fields with eight positions = YYYYMMDD
 - The PIN must be numeric and greater than zeros.
- 014** ➤ When there is an entry in a field defined as "NO ENTRY", the return will be rejected.
- 016** ➤ Zip Code Form 56, 9465 (SEQ 0090), Form 2350 (SEQ 0100), Form 2688 (SEQ 0100), Form 4868 (SEQ 0070) must be within the valid range of zip codes listed for that state and must not end in "00", with the exception of 20500 (the White House Zip Code)
- Zip Code Form 9465 (SEQ 0090) is a required field.
- 020** ➤ Name Line 1 Form 4868 (SEQ 0030) or Taxpayer's Name Forms 56, 2350, 2688 and 9465 (SEQ 0010) cannot have leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&), hyphen (-) and less-than sign (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space. Do not enter a space before or after any less-than sign; the less-than sign takes the place of a space. Note: The Taxpayer's Name for forms 56, 2350, 2688 and 9465 cannot have ampersand (&).
- If Spouse Name for Form 9465 (SEQ 0030), Form 2350 (SEQ 0040) and Form 2688 (SEQ 0040) is present, it must meet the same criteria for validation as Taxpayer's Name.
- DO NOT ENTER DECEDENT NAMES IN NAME LINE 1 OR TAXPAYER'S NAME. DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.
- The Name Line 1 Form 4868 (SEQ 0030) is a required field.
- Taxpayer's Name for Form 56 (SEQ 0010), Form 9465 (SEQ 0010), Form 2350 (SEQ 0010) and Form 2688 (SEQ 0010) is a required field.
- 022** ➤ State Abbreviation Form 9465 (SEQ 0080), Form 2350 (SEQ 0090), Form 2688 (SEQ 0090), Form 4868 (SEQ 0060) must be alpha and consistent with the standard state abbreviations issued by the Postal Service.
- Form 9465 - State Abbreviation (SEQ 0080) is a required field.
- 023** ➤ The City Form 9465 (SEQ 0070), Form 2350 (SEQ 0080), Form 2688 (SEQ 0080), Form 4868 (SEQ 0050) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.
- The Foreign Country Form 2350 (SEQ 0120), Form 2688 (SEQ 0120), Form 4868 (SEQ 0036) must be present, left justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.
- City may not contain consecutive, embedded spaces. Only alphabetic characters and spaces are valid. DO NOT abbreviate cities.
- Form 9465 - City (SEQ 070) is a required field.
- 027** ➤ The Electronic Document Originator Name (Field 0010) must be present in the Summary Record.
- The EFIN of the Originator (Field 0020) must be present in the Summary Record AND be equal to the EFIN in the DCN of the ETD Document.
- 028** ➤ The District Office Code in the EFIN of the Originator in the Document Record must be valid.

- 030** ➤ Payment forms must be filed with Form 4868.
- Authentication form must be filed with form payment.

- 031** ➤ The Document Sequence Number must be numeric.

- 032** ➤ The Declaration Control Number must be numeric.

- 033** ➤ Fields within a record cannot be longer than specified.

- 034** ➤ Record ID - For each record, significant data must be present following the Record ID.

- 035** ➤ Field Sequence Numbers within each record must be in ascending order and must be valid for that record.

- 044** ➤ The incoming record has an invalid RECORD ID. The Form is invalid for Electronic Transmitted Documents, or the page number is incorrect or duplicated.

- 045** ➤ The number of occurrences for tax documents cannot exceed the number specified.
- The format and content of the record identification information (Record Id) that begins each type of record must be exactly as presented in the input specifications.

- 060** ➤ The Document Sequence Number (DSN) must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.

- 061** ➤ The Declaration Control Number (DCN) must be in ascending numerical sequence within the transmission. However, the DCNs within the transmission do not have to be consecutive.

- 062** ➤ The first two digits of the Declaration Control Number (DCN) must be zeros.

- 064** ➤ The Year Digit of Declaration Control Number (DCN) must be "4".

- 071** ➤ If present, the Spouse SSN must be all numeric, cannot be all zeros, nor all nines; must be within the valid range of SSNs/ITINs and must not equal the Primary SSN.

- 167** ➤ Form 9465 - Monthly Payment Date (SEQ 310) must be significant and must be within the 01 to 28 range.

- 168** ➤ Form 9465 - Monthly Payment (SEQ 300) must be equal to or greater than \$25.

- 172** ➤ Form 9465 - Amount Owed on Tax Return (SEQ 280) cannot be greater than \$25000.

- 304** ➤ If Form Payment is for extension or gift tax payment for primary filer, Primary Pin Number (SEQ 0035) must be present.
- If Form Payment is for gift tax payment for spouse, Secondary Pin Number (SEQ 0120) must be present.
- The Primary PIN number must be present for Form 2350(SEQ 0330), Form 2688 (SEQ 0280), and Form 9465 (SEQ 0380).

- 305** ➤ For return label for Forms 2350 and 2688, agent's Name (SEQ 0370) cannot be present without taxpayer's name (SEQ 0360).

- For return label for Form 2688, agent Name (SEQ 0320) cannot be present without taxpayer's name (SEQ 0310).
- 306** ➤ For extensions filed from foreign country (excluding U. S. possessions), the address indicator on Form 2350 (SEQ 0150), Form 2688 (SEQ 0150), Form 4868 (SEQ 0080), and Form 9465 (SEQ 0095) must be set to 3 and the domestic address fields must be blank and Foreign Address fields must be filled.
- 310** ➤ Forms 4868 and 2350 must be received no later than April 15, 2004 or April 20, 2004 in the case of corrected forms.
- 311** ➤ Form 2688 must be received no later than August 16, 2004 or August 20, 2004 in the case of retransmitted forms.
- For Foreign Forms 4868 and 2350 must be received no later than June 15, 2004 in the case of retransmitted or June 20, 2004.
- 312** ➤ If the Spouse SSN (SEQ 0100) on Form 4868 is present, the Name Line 1 (SEQ 0030) must contain an ampersand.
- If the Name Line 1 (SEQ 0030) contains an ampersand, the Spouse SSN (SEQ 0100) must be present.
- If the Spouse SSN (SEQ 0060) on Form 2350 or Form 2688 is present, Spouse name (SEQ 0040) must be present.
- If the Spouse SSN (SEQ 0060) on Form 2350 or Form 2688 is not present, Spouse name (SEQ 0040) must not be present.
- 313** ➤ The Tax Type Code of Form Payment (SEQ 0070) must be '4868E' for extension payment.
- The Tax Type Code of Form Payment (SEQ 0070) must be '0709P' for self and '0709S' for spouse's gift tax payment.
- The Tax Type Code of Form Payment (SEQ 0070) is a required field.
- Only one Tax Type Code of Form Payment (SEQ 0070) can be present on each Form 4868.
- 314** ➤ On the Form 4868, if the Spouse Gift Tax Box (SEQ 0114), is present and the Spouse Gift Tax Amount (SEQ 0180) is significant, the Spouse SSN (SEQ 0100) must be present.
- On the Form 2350, if the Spouse Gift Tax Box (SEQ 0290) is present and the Spouse Gift Tax Amount (SEQ 0310) is significant, the Spouse SSN (SEQ 0060) must be present.
- On the Form 2688, if the Spouse Gift Tax Box (SEQ 0260) is present the Spouse SSN (SEQ 0060) must be present.
- 315** ➤ The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.
- 316** ➤ The Spouse SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.
- 317** ➤ One of any Explain Why Ext. is Needed on Form 2688 (SEQ 0180 through SEQ 0220) must be present.
- 318** ➤ The Form 9465 Taxpayer's Home Phone Number (SEQ 0110) or Work Phone Number (SEQ 0130) is a required field.
- The Form Payment Taxpayer's Day Time Phone Number (SEQ 0090) is a required field.

- 319** ➤ For Form 2688, the Filed Form 4868 for Auto Extension YES CKBX (SEQ 0230) must be set and Filed Form 4868 for Auto Extension NO CKBX (SEQ 0240) must not be set.
- 320** ➤ The Amount of Tax Payment on the Form PMT (SEQ 0060) must be greater than zeroes.
 - If Part IV is present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be less than or equal to the amount on Form 4868, Line 10 minus Lines 7 and 8.
 - If Part IV is not present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be less than or equal to the amount on Form 4868, Line 10.
 - The Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 0709P) must be less than or equal to the amount on Form 4868, Line 7, Self Amount of Gift/GST Tax Payment.
 - The Amount of Tax Payment on the Form PMTX (SEQ 0060) (Tax Type Code must be less than or equal to the amount on Form 4868, Line 8, Spouse Amount of Gift/GST Tax Payment.
- 321** ➤ For Form 2350, Line 4 (SEQ 220 through SEQ 260) must be filled and valid.
- 322** ➤ The Extension Date for Form 2350 (SEQ 0160) and Form 2688 (SEQ 0160) is a required field.
- 323** ➤ When Date of Death (SEQ 0250) of Form 56 is present, the year cannot be equal or later than processing year.
- 324** ➤ The Tax Form Number (SEQ 0320) of Form 56 must contain '1040'.
- 325** ➤ The Tax Year One (SEQ 0330), Year Two (SEQ 0332), Year Three (SEQ 0334), Period One (SEQ 0340), Period Two (SEQ 0342), or Period Three (SEQ 0344) cannot be all blanks.
- 326** ➤ The Jurat/Disclosure Code must be "E" for Form 4868 with Electronic Funds Withdrawal (Direct Debit), "F" for Form 9465, "G" for Form 2350 and 2688, "H" for Form 56 and "I" for Form 4868 with Electronic Funds Withdrawal (Practitioner PIN).
- 327** ➤ The preparer name (SEQ 0350 for Form 2350 and SEQ 0300 for Form 2688) must match with Signature of Preparer Other Than Taxpayer (SEQ 0100) of Authentication Record.
- 328** ➤ The Fiduciary-1 Name and Fiduciary- 2 Name (SEQ 0610 and SEQ 0640) for Form 56 must match with Fiduciary Name (1) and Fiduciary Name (2) (SEQ 0120 and SEQ 0140) of Authentication Record.
- 329** ➤ No Form 4868 on file at the IRS.
- 395** ➤ The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868.
 - If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868.

- 396** ➤ The Form 9465 Routing Transit Number (RTN)(SEQ 0330), or the Form 4868 Form Payment Routing Transit Number (SEQ 0030) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must Process Electronic Funds Transfer (EFT).
- The Bank Account Number for Form 9465 (SEQ 0340) or Form Payment (SEQ 0040) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
- Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant then Checking Account Indicator (SEQ 0350) or Savings Account Indicator (SEQ 0360) must equal "X". Both cannot equal "X".
- The Type of Account for Form 4868 Form Payment Payment (SEQ 0050) must contain "1" or "2".
- When Form 9465 Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant the Electronic Funds Withdrawal must be from the Checking Account.
- 397** ➤ The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 15, 2004, when a domestic payment is present.
- The Requested Payment Date (SEQ 0080) cannot be later than June 15, 2004, when a foreign payment is present.
- The Requested Payment Date for Form PMT (SEQ 0080) must be a valid date format (YYYYMMDD).
- 490** ➤ When Electronic Postmark is present, Year of Electronic Postmark Date (SEQ 0260) must equal the current processing year.
- 491** ➤ When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280).
- 670** ➤ When the PIN Type Code (SEQ 0008) of Authentication Record is "S", then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.
- For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "S" and an Electronic Funds Withdrawal is present the Primary Date of Birth (SEQ0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authentication Code (SEQ 0080) must be present on the Authentication Record.
- For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record "S" and Spouse SSN (SEQ 0100) is present on the Form and an Electronic Fund Withdrawal is present, and if the Tax Type Code (SEQ 0070) of the Form Payment is "0709S" and the Spouse Amount of Gift Tax (SEC 0180) is significant and the Self Amount of Gift Tax (SEQ 0070) is "NOT" significant, the following fields are required, Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Code (SEQ 0080) on the Authentication Record.
- 671** ➤ When the PIN Type code (SEQ 0008) of Authentication Record is "S" and Spouse PIN number is present (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465), then, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050), and Spouse Signature (SEQ 0065) must be present.

- For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record "S" and Spouse SSN (SEQ 0100) is present on the Form and an Electronic Fund Withdrawal is present, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050), and Spouse Signature (0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Record (SEQ 0080) must be present.
 - For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record "S" and Spouse SSN (SEQ 0100) is present on the Form and an Electronic Fund Withdrawal is present, and if the Tax Type Code (SEQ 0070) of the Form Payment is "0709P" and the Self Amount of Gift Tax (SEC 0170) is significant and the Spouse Amount of Gift Tax (SEQ 0080) is "NOT" significant, the following fields are required, Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Code (SEQ 0080) on the Authentication Record.
- 674** ➤ When the PIN Type Code (SEQ 0008) of the Authentication Record is "P", "S" or "O", then, Taxpayer PIN Number (SEQ 0330 for Form 2350, SEQ 0280 for Form 2688, SEQ 0380 for Form 9465) must be numeric and Greater than zeroes and must be equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record.
- 675** ➤ When the PIN Type Code (SEQ 0008) of the Authentication Record is "P", "S" or "O", and Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then Spouse PIN must be numeric and Greater than zeroes and must be equal to Spouse Signature (SEQ 0065) of Authentication Record.
- 677** ➤ The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and has not previously filed.
- 678** ➤ The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and has not filed in a prior year.
- 679** ➤ When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Primary Prior Year AGI (SEQ 0020) of Authentication record must match with IRS Master File.
- 680** ➤ When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Spouse Prior Year AGI (SEQ 0050) of Authentication record must match with IRS Master File.
- 681** ➤ When the PIN Type Code (SEQ 0008) of Authentication Record is "O", then, Primary Date of Birth (SEQ 0010), Prior Year Primary AGI (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.
- For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "O" and an Electronic Funds Withdrawal is present the Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authentication Code (SEQ 0080) must be present on the Authentication Record.

- For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "0" and Spouse SSN (SEQ 0100) is present on the Form and an Electronic Fund Withdrawal is present, and if the Tax Type Code (SEQ 0070) of the Form Payment is "0709S" and the Spouse Amount of Gift Tax (SEC 0180) is significant and the Self Amount of Gift Tax (SEQ 0170) is "NOT" significant, the following fields are required, Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Code (SEQ 0080) on the Authentication Record.
- 682**
- Authentication Record – When a Select-Select PIN is present and Spouse PIN (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050), and Spouse Signature (SEQ 0065) must be present.
 - For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record "0" and Spouse SSN (SEQ 0100) is present on the Form and an Electronic Fund Withdrawal is present, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Code (SEQ 0080) on the Authentication Record.
 - For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "0" and Spouse SSN (SEQ 0100) is present on the Form and an Electronic Funds Withdrawal is present, and if the Tax Type Code (SEQ 0070) of the Form Payment is "0709P" and the Self Amount of Gift Tax (SEC 0170) is significant and the Spouse Amount of Gift Tax (SEQ 0180) is "NOT" significant, the following fields are required, Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Code (SEQ 0080) on the Authentication Record.
- 697**
- When the PIN Type Code (SEQ 0008) of Authentication Record is "P", then, Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jureat/Disclosure Code (SEQ 0075) must be present.
 - For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and an Electronic Funds Withdrawal is present, the Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) must be present on the Authentication Record.
 - For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and Spouse SSN (SEQ 0010) is present the Form, and an Electronic Funds Withdrawal is present and if the Tax Type Code of the Form Payment record is "0709S" and the Spouse Amount of Gift Tax (SEQ 0180) is significant and the Self Amount of Gift Tax (SEQ 0170) is "NOT" significant, then the following fields are required, Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) on the Authentication Record.
- 698**
- When the PIN Type Code (SEQ 0008) of Authentication Record is "P", then, Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then, Spouse Signature (SEQ 0065) must be present.

- For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and Spouse SSN (SEQ 0010) is present on the Form, and an Electronic Funds Withdrawal is present, then Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) must be present on the Authentication Record.
 - For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and Spouse SSN (SEQ 0010) is present on the Form, and an Electronic Funds Withdrawal is present and if the Tax Type Code of the Form Payment record is "0709P" and the Self Amount of Gift Tax (SEQ 0170) is significant and the Spouse Amount of Gift Tax (SEQ 0180) is "NOT" significant, then the following fields are required, Primary taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) on the Authentication Record.
- 699** ➤ When the PIN TYPE CODE (SEQ 0008) of the Authentication Record is "P", then the Primary Prior Year Adjusted Gross Income (SEQ 0020), and Spouse Prior Year Adjusted Gross Income must be blank on the Authentication Record.
- 805** ➤ The TRANB record must be present.
- 806** ➤ The processing site must be a valid ETD site: ANSC, AUSC, CSC, MSC or OSC.
- 822** ➤ The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.
- 823** ➤ If there is any unrecognizable or inconsistent control data, the transmission will be rejected.
- 824** ➤ The EFIN of the Transmitter must be present.
- 825** ➤ The data records of the transmission must be in the following sequence: TRANA, TRANB, all form records and RECAP record.
 ➤ The Form Records must be present.
 ➤ The Transmission Type Code in the TRANS Record A (TRANA) must be "D".
- 831** ➤ Total Form Count on the RECAP record is a count of forms transmitted and must match the counts computed by the IRS. This count is incremented each time the Primary SSN changes.
Note: Do not include Form Payment in your count.
- 840** ➤ RECAP Record - The following fields must equal those in the Trans Record A (TRANA):
- | IDENTIFICATION | TRANA | RECAP |
|---|---------|---------|
| ETIN plus Transmitter's Use Code | SEQ 060 | SEQ 040 |
| Julian Day of Transmission | SEQ 070 | SEQ 050 |
| Transmission Sequence Number for Julian Day | SEQ 080 | SEQ 060 |
- 900** ➤ The Primary SSN must not duplicate the Primary SSN of any previously accepted electronic transmitted Form 4868 for the current tax year.
- 999** ➤ If more than 96 reject conditions are identified, the last reject code will be "999".

Filers should use the information on the acknowledgment file to resolve reject conditions.

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Appendix

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Form Field Exhibit Index

The following exhibits show the corresponding locations of the SEQ numbers on individual income tax forms and schedules and electronically transmitted documents. These exhibits are useful in resolving error conditions identified in the acknowledgment files.

Form or Schedule	Page Number	Form or Schedule	Page Number
Form 1040	B-1	Form 2555	B-52
Schedule A&B	B-3	Form 2555EZ	B-55
Schedule C	B-5	Form 3468	B-57
Schedule C-EZ	B-7	Form 3800	B-58
Schedule D	B-8	Form 3903	B-59
Schedule E	B-10	Form 4136	B-60
Schedule EIC	B-12	Form 4137	B-62
Schedule F	B-13	Form 4255	B-63
Schedule H	B-15	Form 4562	B-64
Schedule J	B-17	Form 4563	B-66
Schedule R	B-18	Form 4684	B-67
Schedule SE	B-20	Form 4797	B-69
Form 1040A	B-22	Form 4835	B-71
Schedule 1	B-24	Form 4952	B-72
Schedule 2	B-25	Form 4970	B-73
Schedule 3	B-27	Form 4972	B-74
Form 1040EZ	B-29	Form 5074	B-75
Form 1099-R	B-30	Form 5329	B-76
Form W-2	B-31	Form 5471	B-78
Form W-2G	B-32	Schedule J	B-82
Form W-2GU	B-33	Schedule M	B-83
FEC Template	B-34	Schedule N	B-84
Form 970	B-35	Schedule O	B-85
Form 982	B-36	Form 5713	B-87
Form 1116	B-37	Schedule A	B-91
Form 1310	B-39	Schedule B	B-92
Form 2106	B-40	Schedule C	B-93
Form 2106-EZ	B-42	Form 5884	B-95
Form 2120	B-43	Form 6198	B-96
Form 2210	B-44	Form 6251	B-97
Form 2210F	B-48	Form 6252	B-99
Form 2439	B-49	Form 6478	B-100
Form 2441	B-50	Form 6765	B-101

Form Field Exhibit Index (Cont.)

Form or Schedule	Page Number		Form or Schedule	Page Number
Form 6781	B-103		Form 8844	B-151
Form 8082	B-104		Form 8845	B-152
Form 8271	B-106		Form 8846	B-153
Form 8275	B-107		Form 8847	B-154
Form 8275-R	B-109		Form 8853	B-155
Form 8283	B-111		Form 8859	B-157
Form 8379	B-113		Form 8860	B-158
Form 8396	B-115		Form 8861	B-159
Form 8582	B-116		Form 8862	B-160
Form 8582-CR	B-119		Form 8863	B-162
Form 8586	B-121		Form 8865	B-163
Form 8594	B-122		Schedule K-1	B-170
Form 8606	B-124		Schedule O	B-172
Form 8609	B-126		Schedule P	B-173
Schedule A	B-127		Form 8866	B-174
Form 8611	B-128		Form 8873	B-175
Form 8615	B-129		Form 8874	B-177
Form 8621	B-130		Form 8880	B-178
Form 8689	B-132		Form 8881	B-179
Form 8697	B-133		Form 8882	B-180
Form 8801	B-135		Form 8884	B-181
Form 8812	B-137		Form 8885	B-182
Form 8814	B-138			
Form 8815	B-139		Authentication Record	B-183
Form 8820	B-140			
Form 8824	B-141		Form Payment Record	B-184
Form 8826	B-143			
Form 8828	B-144		Form 9465	B-185
Form 8829	B-145			
Form 8830	B-146		Form 56	B-186
Form 8834	B-147		Form 2350	B-187
Form 8835	B-148		Form 2688	B-188
Form 8839	B-149		Form 4868	B-189

Label

(See instructions on page 19.)

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

Presidential Election Campaign (See page 19.)

Label Here

For the year Jan. 1–Dec. 31, 2003, or other tax year beginning 2003, ending 20, 050, 055, 080, 100, 066, 083, 087, 095, 097

OMB No. 1545-0074 Your social security number 010 020 Spouse's social security number 030 040

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

Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? Yes No

Filing Status

Check only one box.

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

Exemptions

If more than five dependents, see page 21.

Table with columns for exemption type (Yourself, Spouse, Dependents), dependent details (First name, Last name, SSN, relationship), and counts (No. of boxes checked, No. of children on 6c, Dependents on 6c, Add numbers on lines above)

Income

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

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

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

Main income table with rows 7 through 22, including taxable interest, dividends, refunds, alimony, business income, capital gain, IRA distributions, pensions, rental, farm, unemployment, and other income.

Adjusted Gross Income

Table with rows 23 through 34, including educator expenses, IRA deduction, student loan interest, tuition, moving expenses, self-employment tax, health insurance, SEP/IRA plans, and alimony paid.



Tax and Credits

Standard Deduction for—

• People who checked any box on line 36a or 36b or who can be claimed as a dependent, see page 34.

• All others: Single or Married filing separately, \$4,750

Married filing jointly or Qualifying widow(er), \$9,500

Head of household, \$7,000

35 Amount from line 34 (adjusted gross income) 772
36a Check if: [] You were born before January 2, 1939, [] Blind. Total boxes 783
[] Spouse was born before January 2, 1939, [] Blind. checked 36a
b If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here 786
37 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 786
38 Subtract line 37 from line 35 800
39 If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on line 6d. If line 35 is over \$104,625, see the worksheet on page 35 810
40 Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0- 820
41 Tax (see page 36). Check if any tax is from: a [] Form(s) 8814 b [] Form 4972 900
42 Alternative minimum tax (see page 38). Attach Form 6251
43 Add lines 41 and 42 922
44 Foreign tax credit. Attach Form 1116 if required 925
45 Credit for child and dependent care expenses. Attach Form 2441 930
46 Credit for the elderly or the disabled. Attach Schedule R 935
47 Education credits. Attach Form 8863 937
48 Retirement savings contributions credit. Attach Form 8880 940
49 Child tax credit (see page 40) 960
50 Adoption credit. Attach Form 8839 995
51 Credits from: a [] Form 8396 b [] Form 8859 1005
52 Other credits. Check applicable box(es): a [] Form 3800 @1016 "STM nn"
b [] Form 8801 c [] Specify 1006 1010
53 Add lines 44 through 52. These are your total credits 1020
54 Subtract line 53 from line 43. If line 53 is more than line 43, enter -0- 1030

Other Taxes

55 Self-employment tax. Attach Schedule SE 1035 "F4029" "F4361" "EXEMPT-NOTARY"
56 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 1070 "RRTA"
57 Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required 1095 "NO"
58 Advance earned income credit payments from Form(s) W-2
59 Household employment taxes. Attach Schedule H
60 Add lines 54 through 59. This is your total tax *1110 +1112-1139 1141/1145

Payments

If you have a qualifying child, attach Schedule EIC.

61 Federal income tax withheld from Forms W-2 and 1099 1160
62 2003 estimated tax payments and amount applied from 2002 return 1161 1162 "DIV"
63 Earned income credit (EIC) 1180
64 Excess social security and tier 1 RRTA tax withheld (see page 56) 1184
65 Additional child tax credit. Attach Form 8812 1186
66 Amount paid with request for extension to file (see page 56) 1190
67 Other payments from: a [] Form 2439 b [] Form 4136 c [] Form 8885 1202 1205 1208
68 Add lines 61 through 67. These are your total payments 1250

Refund

Direct deposit? See page 56 and fill in 70b, 70c, and 70d.

69 If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid 1262 1263
70a Amount of line 69 you want refunded to you 1274 1276
b Routing number 1272 c Type: [] Checking [] Savings
d Account number 1278
71 Amount of line 69 you want applied to your 2004 estimated tax 1280

Amount You Owe

72 Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57
73 Estimated tax penalty (see page 58)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 58)? [] Yes. Complete the following. [] No
Designee's name 1307 Phone no. () 1309 Personal identification number (PIN) 1303 1305

Sign Here

Joint return? See page 20. 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 1321 Date Your occupation 1323 Daytime phone number () 1328 1329
Spouse's signature. If a joint return, both must sign. 1324 1325 1326 Date Spouse's occupation 1327

Paid Preparer's Use Only

Preparer's signature 1338 "IRS-PREPARED" Date 1350 Preparer's SSN or PTIN 1360
"IRS-REVIEWED" 1340 Check if self-employed [] 1380
Firm's name (or yours if self-employed), address, and ZIP code 1390 1400 1410 EIN 1420
Phone no. () 1420

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

2003

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on Form 1040		Your social security number	
Medical and Dental Expenses	1 Medical and dental expenses (see page A-2)	1	015
	2 Enter amount from Form 1040, line 35 <input type="text" value="2"/> <input type="text" value="065"/>	2	065
	3 Multiply line 2 by 7.5% (.075).	3	070
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	080
Taxes You Paid (See page A-2.)	5 State and local income taxes	5	090
	6 Real estate taxes (see page A-2)	6	100
	7 Personal property taxes	7	110
	8 Other taxes. List type and amount ▶ *130 "STM nn" +135	8	140
	9 Add lines 5 through 8	9	150
Interest You Paid (See page A-3.)	10 Home mortgage interest and points reported to you on Form 1098	10	160
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶ @165 "STM nn" *170 "STM nn"	11	195
	12 Points not reported to you on Form 1098. See page A-3 for special rules	12	203
	13 Investment interest. Attach Form 4952 if required. (See page A-4.)	13	207
	14 Add lines 10 through 13	14	290
Gifts to Charity If you made a gift and got a benefit for it, see page A-4.	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15	350
	16 Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500	16	360
	17 Carryover from prior year	17	370
	18 Add lines 15 through 17	18	380
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-5.)	19	390
Job Expenses and Most Other Miscellaneous Deductions (See page A-5.)	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-5.) ▶ *400 "STM nn" +405	20	410
	21 Tax preparation fees	21	415
	22 Other expenses—investment, safe deposit box, etc. List type and amount ▶ *420 "STM nn" +430 432 434	22	435
	23 Add lines 20 through 22	23	445
	24 Enter amount from Form 1040, line 35 <input type="text" value="24"/> <input type="text" value="450"/>	24	450
	25 Multiply line 24 by 2% (.02)	25	455
26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26	465	
Other Miscellaneous Deductions	27 Other—from list on page A-6. List type and amount ▶ *475 "STM nn" +485	27	495
Total Itemized Deductions	28 Is Form 1040, line 35, over \$139,500 (over \$69,750 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 37. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter.	28	520

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

Your social security number

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

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

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

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

..... *010 "STM nn" +011 +012 +015

..... *030 "STM nn"

..... 050

..... 070

..... 090

..... 110

..... 130

..... 160 "INTEREST SUBTOTAL"

..... 230 "NOMINEE DISTRIBUTION"

..... 250 "ACCRUED INTEREST"

..... 270 "TAX-EXEMPT INTEREST"

..... 281 "OID ADJUSTMENT"

..... 283 "ABP ADJUSTMENT"

		Amount	
1		025	
		+040	
		060	
		080	
		100	
		120	
		140	
		220	
		240	
		260	
		280	
	282		
	284		
2		288	
3		289	
4		290	

2 Add the amounts on line 1

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ►

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

Part II Ordinary Dividends

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

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

5 List name of payer ►

..... *300 "STM nn"

..... 320

..... 340

..... 360

..... 380

..... 400

..... 420

..... 440

..... 460

..... 480

..... 495 "DIVIDEND SUBTOTAL"

..... 510 "NOMINEE DISTRIBUTION"

		Amount	
5		+310	
		330	
		350	
		370	
		390	
		410	
		430	
		450	
		470	
		490	
		499	
	520		
6		525	

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

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

Part III Foreign Accounts and Trusts

(See page B-2.)

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

7a At any time during 2003, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1 587 "FORM 8814"

b If "Yes," enter the name of the foreign country ► 600

8 During 2003, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2 608 "FORM 8814"

	Yes	No
7a	590	595
8	610	615



**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Profit or Loss From Business

(Sole Proprietorship)

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

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

OMB No. 1545-0074

2003

Attachment
Sequence No. **09**

010	Social security number (SSN)
	: 015 :
A Principal business or profession, including product or service (see page C-2 of the instructions)	B Enter code from pages C-7, 8, & 9
020	▶ 030
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), if any
040	060
E Business address (including suite or room no.) ▶	061
City, town or post office, state, and ZIP code	062
F Accounting method: (1) <input type="checkbox"/> 063 Cash (2) <input type="checkbox"/> 064 Accrual (3) <input type="checkbox"/> 066 Other (specify) ▶	*068 "STM nn"
G Did you "materially participate" in the operation of this business during 2003? If "No," see page C-3 for limit on losses	177 Yes 183 No
H If you started or acquired this business during 2003, check here	195 ▶ <input type="checkbox"/>

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here	198			
	<input type="checkbox"/>	1	200	
2 Returns and allowances		2	210	
3 Subtract line 2 from line 1		3	220	
4 Cost of goods sold (from line 42 on page 2)		4	230	
5 Gross profit. Subtract line 4 from line 3		5	240	
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)		6	260	
7 Gross income. Add lines 5 and 6		7	270	

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

8 Advertising	8	280	19 Pension and profit-sharing plans	19	363
9 Car and truck expenses (see page C-3)	9	293	20 Rent or lease (see page C-5):		
10 Commissions and fees	10	297	a Vehicles, machinery, and equipment	20a	365
11 Contract labor (see page C-4)	11	300	b Other business property	20b	367
12 Depletion	12	303	21 Repairs and maintenance	21	373
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	307	22 Supplies (not included in Part III)	22	377
14 Employee benefit programs (other than on line 19)	14	317	23 Taxes and licenses	23	383
15 Insurance (other than health)	15	327	24 Travel, meals, and entertainment:		
16 Interest: @333 "STM nn"			a Travel	24a	387
a Mortgage (paid to banks, etc.)	16a	337	b Meals and entertainment		393
b Other @340 "STM nn"	16b	343	c Enter nondeductible amount included on line 24b (see page C-5)		397
17 Legal and professional services	17	353	d Subtract line 24c from line 24b	24d	403
18 Office expense	18	357	25 Utilities	25	407
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns			26 Wages (less employment credits)	26	450
			27 Other expenses (from line 48 on page 2)	27	605
29 Tentative profit (loss). Subtract line 28 from line 7			28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28	700
30 Expenses for business use of your home. Attach Form 8829				29	702
31 Net profit or (loss). Subtract line 30 from line 29.				30	703
• If a profit, enter on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.				31	705 "PAL"
• If a loss, you must go to line 32.					710
32 If you have a loss, check the box that describes your investment in this activity (see page C-6).				32a	720
• If you checked 32a, enter the loss on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.				<input type="checkbox"/>	All investment is at risk.
• If you checked 32b, you must attach Form 6198 .				32b	730
				<input type="checkbox"/>	Some investment is not at risk.

Part III Cost of Goods Sold (see page C-6)

33 Method(s) used to value closing inventory:	741	742	744	@746 "STM nn"
a <input type="checkbox"/> Cost		b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)	
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	@751 "STM nn"		748	753
			<input type="checkbox"/> Yes	<input type="checkbox"/> No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	755	
36 Purchases less cost of items withdrawn for personal use	36	758	
37 Cost of labor. Do not include any amounts paid to yourself	37	760	
38 Materials and supplies	38	770	
39 Other costs	39	780	
40 Add lines 35 through 39	40	790	
41 Inventory at end of year	41	800	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	810	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ ***820 / YYYYMMDD or "STM nn"**

44 Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle for:

a Business	+830	b Commuting	+840	c Other	+850
					+860
					+870

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

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

47a Do you have evidence to support your deduction? Yes No

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

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

*940 "STM nn"		+950	
.....			
960		970	
.....			
980		990	
.....			
1000		1010	
.....			
1020		1030	
.....			
1040		1050	
.....			
1060		1070	
.....			
1080		1090	
.....			
1100		1110	
.....			
48 Total other expenses. Enter here and on page 1, line 27	48	1140	

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

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Net Profit From Business

(Sole Proprietorship)

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

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

OMB No. 1545-0074

2003

Attachment
Sequence No. **09A**

010

Social security number (SSN)

015

Part I General Information

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

- Had business expenses of \$2,500 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

And You:

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

A Principal business or profession, including product or service 020	B Enter code from pages C-7, 8, & 9 030
C Business name. If no separate business name, leave blank. 040	D Employer ID number (EIN), if any 060
E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1. 061 City, town or post office, state, and ZIP code 062	

Part II Figure Your Net Profit

1 Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, on page C-3 and check here ▶ <input type="checkbox"/>	198	1	200	
2 Total expenses (see instructions). If more than \$2,500, you must use Schedule C		2	700	
3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on Form 1040, line 12 , and also on Schedule SE, line 2 . (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)		3	710	

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

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ *820 /MMDDYYYY or "STM nn"

5 Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle for:

a Business +830	b Commuting +840	c Other +850
---------------------------	----------------------------	------------------------

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

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

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

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

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Capital Gains and Losses

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

OMB No. 1545-0074

2003

Attachment
Sequence No. **12**

Your social security number

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss)* (see below)
1 *020 "STCGL"	+030 "VARIOUS"	+040 "BANKRUP"	+050 "EXPIRED"	+060 "EXPIRED"	+075	+080
090	100	110	120	130	145	150
160	170	180	190	200	215	220
230	240	250	260	270	285	290
2 Enter your short-term totals, if any, from Schedule D-1, line 2	2					
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)	3	710				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	715	720			
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	725	730			
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2002 Capital Loss Carryover Worksheet	6	(860)				
7a Combine lines 1 through 5 in column (g). If the result is a loss, enter the result. Otherwise, enter -0-. Do not enter more than zero	7a	(870)				
b Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)	7b	877				

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss)* (see below)
8 *880 "STM nn"	+890 "INHERIT" "VARIOUS"	+900 "BANKRUP"	+910 "EXPIRED"	+920 "EXPIRED"	+935	+946
950	960	970	980	990	1005	1016
1020	1030	1040	1050	1060	1075	1086
1090	1100	1110	1120	1130	1145	1155
9 Enter your long-term totals, if any, from Schedule D-1, line 9	9					
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)	10	1715				
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	1720	1726			
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	1731	1756			
13 Capital gain distributions. See page D-2 of the instructions	13	1775	1792			
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your 2002 Capital Loss Carryover Worksheet	14	(1820)				
15 Combine lines 8 through 13 in column (g). If zero or less, enter -0-	15	1831				
16 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f) Next: Go to Part III on the back.	16	1835				

*Include in column (g) all gains and losses from column (f) from sales, exchanges, or conversions (including installment payments received) after May 5, 2003. However, do not include gain attributable to unrecaptured section 1250 gain, "collectibles gains and losses" (as defined on page D-8 of the instructions) or eligible gain on qualified small business stock (see page D-4 of the instructions).

Part III Taxable Gain or Deductible Loss

17a Combine lines 7b and 16 and enter the result. If a loss, enter -0- on line 17b and go to line 18. If a gain, enter the gain on Form 1040, line 13a, and go to line 17b below	17a	1847	
b Combine lines 7a and 15. If zero or less, enter -0-. Then complete Form 1040 through line 40. Next: • If line 16 of Schedule D is a gain or you have qualified dividends on Form 1040, line 9b, complete Part IV below. • Otherwise, skip the rest of Schedule D and complete the rest of Form 1040.	17b	1848	
18 If line 17a is a loss, enter here and on Form 1040, line 13a, the smaller of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)) (see page D-7 of the instructions) Next: • If you have qualified dividends on Form 1040, line 9b, complete Form 1040 through line 40, and then complete Part IV below (but skip lines 19 and 20). • Otherwise, skip Part IV below and complete the rest of Form 1040.	18	(1849)	

Part IV Tax Computation Using Maximum Capital Gains Rates

If line 16 or line 17a is zero or less, skip lines 19 and 20 and go to line 21. Otherwise, go to line 19.

19 Enter your unrecaptured section 1250 gain, if any, from line 18 of the worksheet on page D-7	19	1852	
20 Enter your 28% rate gain, if any, from line 7 of the worksheet on page D-8 of the instructions	20	1854	

If lines 19 and 20 are zero, go to line 21. Otherwise, complete the worksheet on page D-11 of the instructions to figure the amount to enter on lines 35 and 53 below, and skip all other lines below.

21 Enter your taxable income from Form 1040, line 40	21	1856	
22 Enter the smaller of line 16 or line 17a, but not less than zero	22	1860	
23 Enter your qualified dividends from Form 1040, line 9b	23	1870	
24 Add lines 22 and 23	24	1880	
25 Amount from line 4g of Form 4952 (investment interest expense)	25	1885	
26 Subtract line 25 from line 24. If zero or less, enter -0-	26	1895	
27 Subtract line 26 from line 21. If zero or less, enter -0-	27	1900	
28 Enter the smaller of line 21 or: • \$56,800 if married filing jointly or qualifying widow(er); • \$28,400 if single or married filing separately; or • \$38,050 if head of household	28	1950	
If line 27 is more than line 28, skip lines 29-39 and go to line 40.			
29 Enter the amount from line 27	29	1995	
30 Subtract line 29 from line 28. If zero or less, enter -0- and go to line 40	30	2025	
31 Add lines 17b and 23*	31	2028	
32 Enter the smaller of line 30 or line 31	32	2150	
33 Multiply line 32 by 5% (.05)	33	2155	
If lines 30 and 32 are the same, skip lines 34-39 and go to line 40.			
34 Subtract line 32 from line 30	34	2170	
35 Enter your qualified 5-year gain, if any, from line 8 of the worksheet on page D-10	35	2180	
36 Enter the smaller of line 34 or line 35	36	2184	
37 Multiply line 36 by 8% (.08)	37	2186	
38 Subtract line 36 from line 34	38	2199	
39 Multiply line 38 by 10% (.10)	39	2203	
If lines 26 and 30 are the same, skip lines 40-49 and go to line 50.			
40 Enter the smaller of line 21 or line 26	40	2211	
41 Enter the amount from line 30 (if line 30 is blank, enter -0-)	41	2231	
42 Subtract line 41 from line 40	42	2236	
43 Add lines 17b and 23*	43	2240	
44 Enter the amount from line 32 (if line 32 is blank, enter -0-)	44	2250	
45 Subtract line 44 from line 43	45	2260	
46 Enter the smaller of line 42 or line 45	46	2270	
47 Multiply line 46 by 15% (.15)	47	2280	
48 Subtract line 46 from line 42	48	2290	
49 Multiply line 48 by 20% (.20)	49	2300	
50 Figure the tax on the amount on line 27 . Use the Tax Table or Tax Rate Schedules, whichever applies	50	2310	
51 Add lines 33, 37, 39, 47, 49, and 50	51	2320	
52 Figure the tax on the amount on line 21 . Use the Tax Table or Tax Rate Schedules, whichever applies	52	2330	
53 Tax on all taxable income. Enter the smaller of line 51 or line 52 here and on Form 1040, line 41	53	2340	

*If lines 23 and 25 are more than zero, see Lines 31 and 43 on page D-9 for the amount to enter. *

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

OMB No. 1545-0074

2003

Attachment
Sequence No. **13**

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

Name(s) shown on return

Your social security number

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

1	Show the kind and location of each rental real estate property :	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A 010	<ul style="list-style-type: none"> • 14 days or • 10% of the total days rented at fair rental value? (See page E-3.)	A	045	050
	..... 020			
B 025 .....					B	055	060
	..... 030			
C 035	C	065	070	
	..... 040			

Income:	Properties						Totals	
	A		B		C		(Add columns A, B, and C.)	
3 Rents received	3	100		110		120	3	125
4 Royalties received	4	130		140		150	4	155
Expenses:								
5 Advertising	5	170		180		190		
6 Auto and travel (see page E-4)	6	200		210		220		
7 Cleaning and maintenance	7	230		240		250		
8 Commissions	8	260		270		280		
9 Insurance	9	290		300		310		
10 Legal and other professional fees	10	320		330		340		
11 Management fees	11	342		343		344		
12 Mortgage interest paid to banks, etc. (see page E-4)	12	350	@345	"STM nn" 360		370	12	380
13 Other interest @385 "STM nn"	13	390		400		410		
14 Repairs	14	420		430		440		
15 Supplies	15	450		460		470		
16 Taxes	16	480		490		500		
17 Utilities	17	510		520		530		
18 Other (list) ▶ *570 "STM nn"	18	+580		+590		+600		
..... 610		620		630		640		
..... 650		660		670		680		
..... 690		700		710		720		
..... 730		740		750		760		
19 Add lines 5 through 18	19	970		980		990	19	1000
20 Depreciation expense or depletion (see page E-4)	20	1010		1020		1030	20	1040
21 Total expenses. Add lines 19 and 20	21	1050		1060		1070		
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-4 to find out if you must file Form 6198	22	1080		1090		1100		
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-4 to find out if you must file Form 8582 . Real estate professionals must complete line 43 on page 2	23	(1103)		(1105)		(1107)		
24 Income. Add positive amounts shown on line 22. Do not include any losses	24						24	1110
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25	(1120)					25	()
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2	26						26	1130 "NPA" 1140 1150

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

Your social security number

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

27 Are you reporting losses not allowed in prior years due to the at-risk or basis limitations, passive losses not reported on Form 8582, or unreimbursed partnership expenses? Yes No
If you answered "Yes," see page E-5 before completing this section.
Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows A-D with values for *1170 "STM nn", 1200, 1260, 1320.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Rows A-D, 29a Totals, b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B with values for *1790 "STM nn", 1830.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a Totals, b Totals, 35, 36, 37.

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

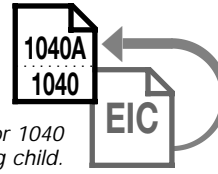
Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows with values for *1953 "STM nn", +1957, +1963, +1967, +1973.

Part V Summary

Table with 4 columns: Description, Line number, Amount, and shaded area. Rows 40, 41, 42, 43.

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074

2003

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number

Before you begin: See the instructions for Form 1040A, line 41, or Form 1040, line 63, to make sure that (a) you can take the EIC and (b) you have a qualifying child.



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

Qualifying Child Information

Child 1

Child 2

	First name	Last name	First name	Last name
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.		007		077
	010	011	080	081
2a Child's SSN The child must have an SSN as defined on page 43 of the Form 1040A instructions or page 47 of the Form 1040 instructions unless the child was born and died in 2003. If your child was born and died in 2003 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.		015		085
b Child's year of birth	Year _____ <i>If born after 1984, skip lines 3a and 3b; go to line 4.</i>		Year _____ <i>If born after 1984, skip lines 3a and 3b; go to line 4.</i>	
3 If the child was born before 1985—	030	035	100	105
a Was the child under age 24 at the end of 2003 and a student?	<input type="checkbox"/> Yes. <i>Go to line 4.</i>	<input type="checkbox"/> No. <i>Continue</i>	<input type="checkbox"/> Yes. <i>Go to line 4.</i>	<input type="checkbox"/> No. <i>Continue</i>
b Was the child permanently and totally disabled during any part of 2003?	<input type="checkbox"/> Yes. <i>Continue</i>	<input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <i>Continue</i>	<input type="checkbox"/> No. The child is not a qualifying child.
4 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	060 "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "FOSTERCHILD"		130 "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "FOSTERCHILD"	
5 Number of months child lived with you in the United States during 2003 • If the child lived with you for more than half of 2003 but less than 7 months, enter "7". • If the child was born or died in 2003 and your home was the child's home for the entire time he or she was alive during 2003, enter "12".		070 months <i>Do not enter more than 12 months.</i>		140 months <i>Do not enter more than 12 months.</i>



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2003, (b) is claimed as your dependent on line 6c of Form 1040A or Form 1040, and (c) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 65 of Form 1040.

**SCHEDULE F
(Form 1040)**

Profit or Loss From Farming

OMB No. 1545-0074

2003

Attachment
Sequence No. **14**

Department of the Treasury
Internal Revenue Service (99)

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

▶ See Instructions for Schedule F (Form 1040).

Name of proprietor: **010**

Social security number (SSN): **020**

A Principal product. Describe in one or two words your principal crop or activity for the current tax year. **030**

B Enter code from Part IV: **040**

C Accounting method: (1) Cash (2) Accrual **050** **060**

D Employer ID number (EIN), if any: **070**

E Did you "materially participate" in the operation of this business during 2003? If "No," see page F-2 for limit on passive losses. Yes No

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

1	Sales of livestock and other items you bought for resale	1	140			
2	Cost or other basis of livestock and other items reported on line 1	2	150			
3	Subtract line 2 from line 1	3	160			
4	Sales of livestock, produce, grains, and other products you raised	4	170			
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a	180	5b Taxable amount		
6a	Agricultural program payments (see page F-2)	6a	205	6b Taxable amount		
7	Commodity Credit Corporation (CCC) loans (see page F-3):					
a	CCC loans reported under election		@215 "STM nn"	7a	230	
b	CCC loans forfeited	7b	235	7c Taxable amount	7c	240
8	Crop insurance proceeds and certain disaster payments (see page F-3):					
a	Amount received in 2003	8a	245	8b Taxable amount	8b	250
c	If election to defer to 2004 is attached, check here <input type="checkbox"/> 252	8d	Amount deferred from 2002	8d	255	
9	Custom hire (machine work) income	9	260			
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)	10	270			
11	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51	11	280			

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

12	Car and truck expenses (see page F-4—also attach Form 4562)	12	295	25	Pension and profit-sharing plans	25	450
13	Chemicals	13	300	26	Rent or lease (see page F-5):		
14	Conservation expenses (see page F-4)	14	310	a	Vehicles, machinery, and equipment	26a	460
15	Custom hire (machine work)	15	315	b	Other (land, animals, etc.)	26b	465
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	320	27	Repairs and maintenance	27	470
17	Employee benefit programs other than on line 25	17	330	28	Seeds and plants purchased	28	480
18	Feed purchased	18	340	29	Storage and warehousing	29	490
19	Fertilizers and lime	19	350	30	Supplies purchased	30	510
20	Freight and trucking	20	360	31	Taxes	31	520
21	Gasoline, fuel, and oil	21	370	32	Utilities	32	530
22	Insurance (other than health)	22	380	33	Veterinary, breeding, and medicine	33	540
23	Interest:		@385 "STM nn"	34	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	23a	390	a	*550 "STM nn"	34a	+560
b	Other	23b	400	b	570	34b	580
24	Labor hired (less employment credits)	24	410	c	590	34c	600
				d	610	34d	620
				e	630	34e	640
				f	642	34f	644

35 **Total expenses.** Add lines 12 through 34f **▶** **35** 650

36 **Net farm profit or (loss).** Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1. If a loss, you must go on to line 37 (estates, trusts, and partnerships, see page F-6) **▶** **36** 675 "PAL" **680**

37 If you have a loss, you must check the box that describes your investment in this activity (see page F-6).
 37a All investment is at risk.
 37b Some investment is not at risk.

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

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

38	Sales of livestock, produce, grains, and other products during the year			38	720	
39a	Total cooperative distributions (Form(s) 1099-PATR) <input type="text" value="39a"/> <input type="text" value="730"/> <input type="text"/>	39b	Taxable amount	39b	735	
40a	Agricultural program payments <input type="text" value="40a"/> <input type="text" value="760"/> <input type="text"/>	40b	Taxable amount	40b	770	
41	Commodity Credit Corporation (CCC) loans:					
a	CCC loans reported under election @775 "STM nn"	41a		41a	780	
b	CCC loans forfeited <input type="text" value="41b"/> <input type="text" value="790"/> <input type="text"/>	41c	Taxable amount	41c	800	
42	Crop insurance proceeds	42		42	810	
43	Custom hire (machine work) income	43		43	820	
44	Other income, including Federal and state gasoline or fuel tax credit or refund	44		44	830	
45	Add amounts in the right column for lines 38 through 44	45		45	840	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46	850			
47	Cost of livestock, produce, grains, and other products purchased during the year	47	860			
48	Add lines 46 and 47	48	870			
49	Inventory of livestock, produce, grains, and other products at end of year	49	880			
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*	50		50	890	
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11 ▶	51		51	900	

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

Part IV Principal Agricultural Activity Codes



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

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

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

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

Crop Production

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

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

Animal Production

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

Forestry and Logging

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

**SCHEDULE H
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of employer

Household Employment Taxes

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

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

▶ **See separate instructions.**

OMB No. 1545-0074

2003

Attachment
Sequence No. **44**

015	Social security number
	020
	Employer identification number
	030

010

A Did you pay **any one** household employee cash wages of \$1,400 or more in 2003? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-3 before you answer this question.)

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

045 **No.** Go to line B.

B Did you withhold Federal income tax during 2003 for any household employee?

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

055 **No.** Go to line C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2002 or 2003 to **all** household employees? (**Do not** count cash wages paid in 2002 or 2003 to your spouse, your child under age 21, or your parent.)

060 **No. Stop.** Do not file this schedule.

065 **Yes.** Skip lines 1-9 and go to line 10 on the back. (Calendar year taxpayers having no household employees in 2003 **do not** have to complete this form for 2003.)

Part I Social Security, Medicare, and Income Taxes

1 Total cash wages subject to social security taxes (see page H-3)	1	070			
2 Social security taxes. Multiply line 1 by 12.4% (.124)	2			080	
3 Total cash wages subject to Medicare taxes (see page H-3)	3	090			
4 Medicare taxes. Multiply line 3 by 2.9% (.029)	4			100	
5 Federal income tax withheld, if any	5			110	
6 Total social security, Medicare, and income taxes (add lines 2, 4, and 5)	6	125		120	
7 Advance earned income credit (EIC) payments, if any	7			130	
8 Net taxes (subtract line 7 from line 6)	8			140	

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2002 or 2003 to household employees? (**Do not** count cash wages paid in 2002 or 2003 to your spouse, your child under age 21, or your parent.)

150 **No. Stop.** Enter the amount from line 8 above on Form 1040, line 59. If you are not required to file Form 1040, see the line 9 instructions on page H-3.

155 **Yes.** Go to line 10 on the back.

Part II Federal Unemployment (FUTA) Tax

	Yes	No
10 Did you pay unemployment contributions to only one state?	10 170	
11 Did you pay all state unemployment contributions for 2003 by April 15, 2004? Fiscal year filers, see page H-4	11 180	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12 190	

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

Section A

13 Name of the state where you paid unemployment contributions ▶	200		
14 State reporting number as shown on state unemployment tax return ▶	210		
15 Contributions paid to your state unemployment fund (see page H-4).	15	220	
16 Total cash wages subject to FUTA tax (see page H-4)	16	230	
17 FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26	17	240	

Section B

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

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

19 Totals	19		
20 Add columns (h) and (i) of line 19	20		
21 Total cash wages subject to FUTA tax (see the line 16 instructions on page H-4)	21		
22 Multiply line 21 by 6.2% (.062)	22		
23 Multiply line 21 by 5.4% (.054)	23		
24 Enter the smaller of line 20 or line 23	24		
25 FUTA tax. Subtract line 24 from line 22. Enter the result here and go to line 26	25		

Part III Total Household Employment Taxes

26 Enter the amount from line 8	26	520	
27 Add line 17 (or line 25) and line 26	27	530	

28 Are you required to file Form 1040?
540 **Yes.** **Stop.** Enter the amount from line 27 above on Form 1040, line 59. **Do not** complete Part IV below.
 No. You may have to complete Part IV. See page H-4 for details.

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

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

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

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

Employer's signature _____ Date _____

**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Farm Income Averaging

▶ Attach to Form 1040.

▶ See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

2003

Attachment
Sequence No. **20**

Name(s) shown on Form 1040

Social security number (SSN)

1	Enter the taxable income from your 2003 Form 1040, line 40		1	010	
2	Enter your elected farm income (see page J-1). Do not enter more than the amount on line 1		2	020	
3	Subtract line 2 from line 1		3	030	
4	Figure the tax on the amount on line 3. Use the 2003 Tax Table, Tax Rate Schedules, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D, whichever applies		4	040	
5	If you used Schedule J to figure your tax for 2002, enter the amount from line 11 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 15 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001 nor 2002, enter the amount from line 3 of your 2000 Schedule J. Otherwise, enter the taxable income from your 2000 Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-2	5	050		
6	Divide the amount on line 2 by 3.0	6	060		
7	Combine lines 5 and 6. If zero or less, enter -0-	7	070		
8	Figure the tax on the amount on line 7 using 2000 tax rates (see page J-3)		8	080	
9	If you used Schedule J to figure your tax for 2002, enter the amount from line 15 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 3 of your 2001 Schedule J. Otherwise, enter the taxable income from your 2001 Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-4	9	090		
10	Enter the amount from line 6	10	100		
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	11	110		
12	Figure the tax on the amount on line 11 using 2001 tax rates (see page J-5)		12	120	
13	If you used Schedule J to figure your tax for 2002, enter the amount from line 3 of your 2002 Schedule J. Otherwise, enter the taxable income from your 2002 Form 1040, line 41; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-7	13	130		
14	Enter the amount from line 6	14	140		
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	15	150		
16	Figure the tax on the amount on line 15 using 2002 tax rates (see page J-8)		16	160	
17	Add lines 4, 8, 12, and 16		17	170	
18	If you used Schedule J to figure your tax for 2002, enter the amount from line 12 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 16 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001 nor 2002, enter the amount from line 4 of your 2000 Schedule J. Otherwise, enter the tax from your 2000 Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 10	18	180		
19	If you used Schedule J to figure your tax for 2002, enter the amount from line 16 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 4 of your 2001 Schedule J. Otherwise, enter the tax from your 2001 Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 11	19	190		
20	If you used Schedule J to figure your tax for 2002, enter the amount from line 4 of your 2002 Schedule J. Otherwise, enter the tax from your 2002 Form 1040, line 42*; Form 1040A, line 28*; or Form 1040EZ, line 10	20	200		
21	Add lines 18 through 20		21	210	
22	Subtract line 21 from line 17. Also include this amount on Form 1040, line 41.		22	220	

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

Caution. Your tax may be less if you figure it using the 2003 Tax Table, Tax Rate Schedules, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D. Attach Schedule J only if you are using it to figure your tax.

**Schedule R
(Form 1040)**

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

Credit for the Elderly or the Disabled

OMB No. 1545-0074

2003

Attachment
Sequence No. **16**

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

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2003:

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

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

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

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 2003:	Check only one box:
Single, Head of household, or Qualifying widow(er)	1 You were 65 or older	1 <input type="checkbox"/> 010
	2 You were under 65 and you retired on permanent and total disability	2 <input type="checkbox"/> 020
Married filing jointly	3 Both spouses were 65 or older	3 <input type="checkbox"/> 030
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4 <input type="checkbox"/> 040
	5 Both spouses were under 65, and both retired on permanent and total disability	5 <input type="checkbox"/> 050
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6 <input type="checkbox"/> 060
	7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability	7 <input type="checkbox"/> 070
Married filing separately	8 You were 65 or older and you lived apart from your spouse for all of 2003	8 <input type="checkbox"/> 080
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2003	9 <input type="checkbox"/> 090

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

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

- If: 1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**
- 2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2003, check this box ▶ 100
- If you checked this box, you do not have to get another statement for 2003.
 - If you **did not** check this box, have your physician complete the statement on page R-4. You **must** keep the statement for your records.

Part III Figure Your Credit

10 If you checked (in Part I):		Enter:				
Box 1, 2, 4, or 7	.....	\$5,000	}	.....	10
Box 3, 5, or 6	\$7,500				140
Box 8 or 9	\$3,750				
Did you check box 2, 4, 5, 6, or 9 in Part I?		Yes →	You must complete line 11.			
		No →	Enter the amount from line 10 on line 12 and go to line 13.			
11 If you checked (in Part I):						
• Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.	}		.....	11	150
• Box 2, 4, or 9, enter your taxable disability income.						
• Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.						
TIP For more details on what to include on line 11, see page R-3.						
12 If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10				12	160	
13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2003.						
a Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see page R-3).	}		.....	13a	163
b Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).						13b	167
c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c			.....	13c	170
14 Enter the amount from Form 1040, line 35		14	180			
15 If you checked (in Part I):		Enter:				
Box 1 or 2	.....	\$7,500	}	.....	15
Box 3, 4, 5, 6, or 7	\$10,000				190
Box 8 or 9	\$5,000				
16 Subtract line 15 from line 14. If zero or less, enter -0-		16	200			
17 Enter one-half of line 16		17	210			
18 Add lines 13c and 17		18	220			
19 Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20		19	230			
20 Multiply line 19 by 15% (.15)		20	250			
21 Enter the amount from Form 1040, line 43		21	260			
22 Add the amounts from Form 1040, lines 44 and 45, and enter the total		22	270			
23 Subtract line 22 from line 21		23	280			
24 Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 46		24	290			



Self-Employment Tax

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

Name of person with self-employment income (as shown on Form 1040) <p style="text-align: center;">010</p>	Social security number of person with self-employment income ▶	:020:
---	---	-------

Who Must File Schedule SE

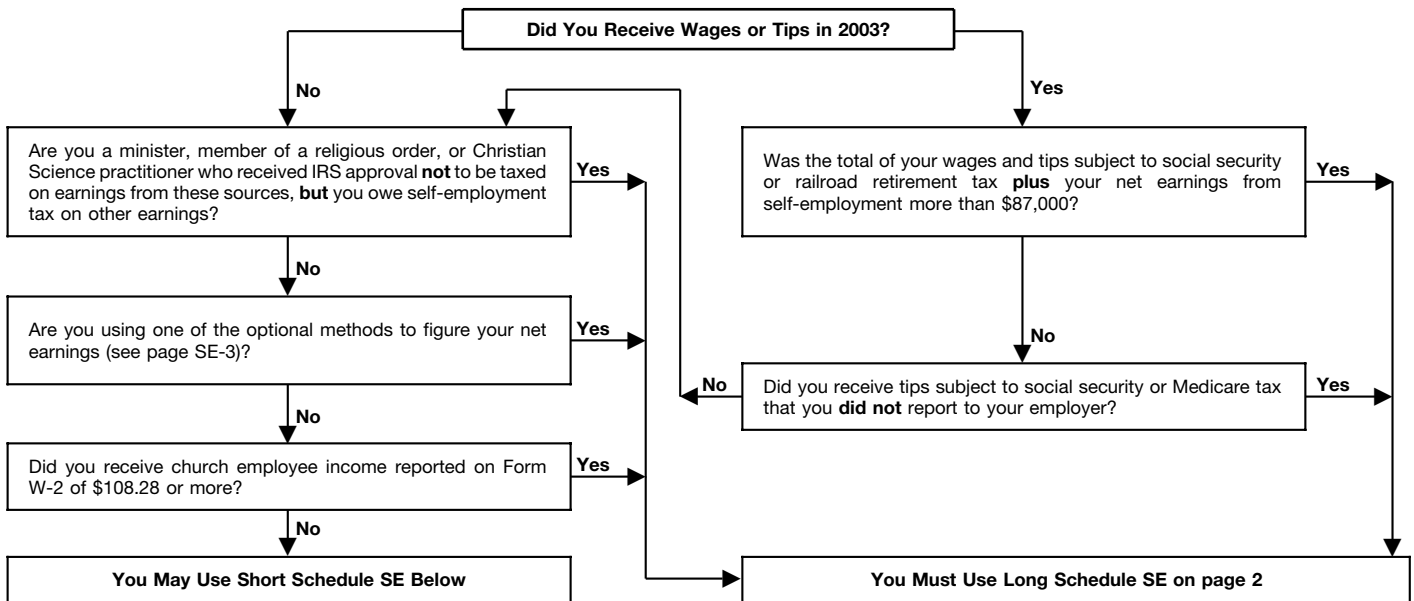
You must file Schedule SE if:

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

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

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 55.

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



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

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1	030	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	040	
3 Combine lines 1 and 2 050 "EXEMPT-NOTARY" 060	3	070	
4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4	075	
5 Self-employment tax. If the amount on line 4 is: • \$87,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 55. • More than \$87,000, multiply line 4 by 2.9% (.029). Then, add \$10,788.00 to the result. Enter the total here and on Form 1040, line 55.	5	160	
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 28	6	165	

Name of person with self-employment income (as shown on Form 1040) <p style="text-align: center;">010</p>	Social security number of person with self-employment income ▶	020
---	---	-----

Section B—Long Schedule SE

Part I Self-Employment Tax

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

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I. 025

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note. Skip this line if you use the farm optional method (see page SE-4)	1	030	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2	040	
3 Combine lines 1 and 2 050 "EXEMPT-NOTARY" . 060	3	070	
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	075	
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	077	
c Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ▶	4c	079	
5a Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income.	5a	081	
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b	082	
6 Net earnings from self-employment. Add lines 4c and 5b	6	084	
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 2003	7	87,000	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 \$87,000 or more, skip lines 8b through 10, and go to line 11	8a	088	
b Unreported tips subject to social security tax (from Form 4137, line 9)	8b	090	
c Add lines 8a and 8b	8c	100	
9 Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶	9	110	
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	150	
11 Multiply line 6 by 2.9% (.029)	11	159	
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 55	12	160	
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 28	13	165	

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

Farm Optional Method. You may use this method **only** if:

- Your gross farm income¹ was not more than \$2,400 or
- Your net farm profits² were less than \$1,733.

14 Maximum income for optional methods	14	1,600	00
15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$1,600. Also include this amount on line 4b above	15	170	

Nonfarm Optional Method. You may use this method **only** if:

- Your net nonfarm profits³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income⁴ and
- 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	180	
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	190	

¹From Sch. F, line 11, and Sch. K-1 (Form 1065), line 15b.

³From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), line 15a; and Sch. K-1 (Form 1065-B), box 9.

²From Sch. F, line 36, and Sch. K-1 (Form 1065), line 15a.

⁴From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), line 15c; and Sch. K-1 (Form 1065-B), box 9.



Label
(See page 19.)

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

LABEL HERE	Your first name and initial 060	Last name 050	OMB No. 1545-0085	
	If a joint return, spouse's first name and initial 070	Last name 055	Your social security number 010	020
	Home address (number and street). If you have a P.O. box, see page 20. 062 080		Spouse's social security number 030	
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 20. 064 083 066 087 095		Apt. no.	

▲ Important! ▲
You **must** enter your 097 SSN(s) above. 100

Presidential Election Campaign
(See page 20.)

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

You Yes No Spouse Yes No
110 115 120 125

Filing status
Check only one box.

1 Single 4 Head of household (with qualifying person). (See page 20.)
2 Married filing jointly (even if only one had income) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ **150 153**
3 Married filing separately. Enter spouse's SSN above and @135 "STM nn" full name here. ▶ **140** 5 Qualifying widow(er) with dependent child (See page 21.)

Exemptions

6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a. } No. of boxes checked on 6a and 6b **167**
b 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 qualifying child for child tax credit (see page 23)
*170	+171	+172	+175	+177 <input type="checkbox"/> +178
180	181	182	185	187 <input type="checkbox"/> 188
190	191	192	195	197 <input type="checkbox"/> 198
200	201	202	205	207 <input type="checkbox"/> 208
210	211	212	215	217 <input type="checkbox"/> 218

No. of children on 6c who:
• lived with you **240**
• did not live with you due to divorce or separation (see page 23) **247**
Dependents on 6c not entered above **350**
Add numbers on lines above **355**

If more than six dependents, see page 21.

Income

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

If you did not get a W-2, see page 24.

Enclose, but do not attach, any payment.

362 "PRI" 364/366 "HSH" 367/368 "AB" 369/370 "FB"/371 "DCB"/372 "SCH" 373		
7 Wages, salaries, tips, etc. Attach Form(s) W-2.	378 "FEC" 379	7 375
8a Taxable interest. Attach Schedule 1 if required.		8a 380
b Tax-exempt interest. Do not include on line 8a.	8b 385	
9a Ordinary dividends. Attach Schedule 1 if required.		9a 394
b Qualified dividends (see page 25).	9b 396	
10a Capital gain distributions (see page 25).		10a 450
b Post-May 5 capital gain distributions (see page 25).	10b 455	
11a IRA distributions.	11a 475	11b Taxable amount (see page 25). 477 ROLLOVER @479 STM nn 11b 480
12a Pensions and annuities.	12a 485	12b Taxable amount (see page 26). 487 "ROLLOVER" 12b 545 "REPAID" 551
13 Unemployment compensation and Alaska Permanent Fund dividends.		13 552
14a Social security benefits.	14a 553 555 "D", "LSE"	14b Taxable amount (see page 28). 14b 557
15 Add lines 7 through 14b (far right column). This is your total income.		15 600
16 Educator expenses (see page 28).	16 623	
17 IRA deduction (see page 28).	17 626	
18 Student loan interest deduction (see page 31).	18 628	
19 Tuition and fees deduction (see page 31).	19 630	
20 Add lines 16 through 19. These are your total adjustments.		20 740
21 Subtract line 20 from line 15. This is your adjusted gross income.		21 750

Adjusted gross income

Tax, credits, and payments

22 Enter the amount from line 21 (adjusted gross income). 22 770

23a Check 772 You were born before January 2, 1939, 774 Blind } Total boxes 783
 if: 776 Spouse was born before January 2, 1939, 77B Blind } checked ▶ 23a

b If you are married filing separately and your spouse itemizes deductions, see page 32 and check here ▶ 23b 786 787 "SECT 933"

Standard Deduction for—

- People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 32.
- All others:
 Single or Married filing separately, \$4,750
 Married filing jointly or Qualifying widow(er), \$9,500
 Head of household, \$7,000

24 Enter your **standard deduction** (see left margin). 24 789

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 25 800

26 Multiply \$3,050 by the total number of exemptions claimed on line 6d. 26 810

27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income**. ▶ 27 820

28 **Tax**, including any alternative minimum tax (see page 33). 840 "ECR" 850 28 860

29 Credit for child and dependent care expenses. Attach Schedule 2. 29 925

30 Credit for the elderly or the disabled. Attach Schedule 3. 30 930

31 Education credits. Attach Form 8863. 31 950

32 Retirement savings contributions credit. Attach Form 8880. 32 953

33 Child tax credit (see page 37). 33 955

34 Adoption credit. Attach Form 8839. 34 960

35 Add lines 29 through 34. These are your **total credits**. 35 1020

36 Subtract line 35 from line 28. If line 35 is more than line 28, enter -0-. 36 1030

37 Advance earned income credit payments from Form(s) W-2. 37 1105

38 Add lines 36 and 37. This is your **total tax**. ▶ 38 1150

39 Federal income tax withheld from Forms W-2 and 1099. 1155 "FORM 1099" 39 1160 1161 1162 "DIV"

40 2003 estimated tax payments and amount applied from 2002 return. 40 1170 @1173 "STM nn"

41 **Earned income credit (EIC)**. 1177 41 1180 1183 "NO"

42 Additional child tax credit. Attach Form 8812. 42 1186

43 Add lines 39 through 42. These are your **total payments**. 1187 1190 1199 1200 1250

Refund

44 If line 43 is more than line 38, subtract line 38 from line 43. This is the amount you **overpaid**. 44 1260

Direct deposit? See page 50 and fill in 45b, 45c, and 45d.

45a Amount of line 44 you want **refunded to you**. 1262 1263 ▶ 45a 1270

▶ b Routing number ▶ c Type: 1274 Checking 1276 Savings

▶ d Account number

46 Amount of line 44 you want **applied to your 2004 estimated tax**. 46 1280

Amount you owe

47 **Amount you owe**. Subtract line 43 from line 38. For details on how to pay, see page 51. ▶ 47 1290

48 Estimated tax penalty (see page 52). 48 1300

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 52)? **Yes**. Complete the following. **No**

Designee's name ▶ 1307 Phone no. ▶ () 1309 Personal identification number (PIN) ▶

Sign here

Joint return? See page 20. 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

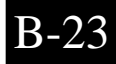
Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation

Paid preparer's use only

Preparer's signature ▶ **IRS-PREPARED, IRS-REVIEWED** Date Check if self-employed

Firm's name (or yours if self-employed), address, and ZIP code ▶ EIN

Phone no. ()



Schedule 1
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Interest and Ordinary Dividends
for Form 1040A Filers

(99)

2003

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

Part I

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

Interest

(See back of schedule and the instructions for Form 1040A, line 8a.)

						Amount	
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see back of schedule and list this interest first. Also, show that buyer's social security number and address.						
	*010 STM nn"		+011	+012	+015	1	025
		*030					+040
		050					060
		070					080
		090					100
		110					120
		130					140
	160 "INTEREST SUBTOTAL"						220
	230 "NOMINEE DISTRIBUTION"						240
	250 "ACCRUED INTEREST"						260
	270 "TAX-EXEMPT INTEREST"						280
	281 "OID ADJUSTMENT"						282
	283 "ABP ADJUSTMENT"						284
2	Add the amounts on line 1.					2	288
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.					3	289
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.					4	290

Part II

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

Ordinary dividends

(See back of schedule and the instructions for Form 1040A, line 9a.)

						Amount	
5	List name of payer.						
	*300 "STM nn"					5	+310
		320					330
		340					350
		360					370
		380					390
		400					410
		420					430
		440					450
		460					470
		480					490
	495 "DIVIDEND SUBTOTAL"						499
	510 "NOMINEE DISTRIBUTION"						520
6	Add the amounts on line 5. Enter the total here and on Form 1040A, line 9a.					6	525

Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers (99) **2003**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

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

• **Dependent Care Benefits** • **Qualifying Person(s)** • **Qualified Expenses** • **Earned Income**

Part I

Persons or organizations who provided the care

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	*010 "STM nn"	+020 ----- +030	+045 *+040 "STM nn"	+050
	060	070 ----- 080	095 090	100

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

You **must** complete this part.

Did you receive dependent care benefits?
--

No —————> Complete only Part II below.
Yes —————> Complete Part III on the back next.

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

Part II

Credit for child and dependent care expenses

2	(a) Qualifying person's name	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2003 for the person listed in column (a)
	First Last		
	*110 "STM nn"	+120 +115	+214 +215
	217	221 218	223 225
3	Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26.		3 230
4	Enter your earned income .		4 260
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4.		5 270
6	Enter the smallest of line 3, 4, or 5.		6 290
7	Enter the amount from Form 1040A, line 22.		7 295
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7.		
	If line 7 is:	If line 7 is:	
	Over But not over Decimal amount is	Over But not over Decimal amount is	
	\$0—15,000 .35	\$29,000—31,000 .27	
	15,000—17,000 .34	31,000—33,000 .26	
	17,000—19,000 .33	33,000—35,000 .25	
	19,000—21,000 .32	35,000—37,000 .24	
	21,000—23,000 .31	37,000—39,000 .23	
	23,000—25,000 .30	39,000—41,000 .22	
	25,000—27,000 .29	41,000—43,000 .21	
	27,000—29,000 .28	43,000—No limit .20	
9	Multiply line 6 by the decimal amount on line 8. If you paid 2002 expenses in 2003, see the instructions.	@315 "STM nn" 324 318 "CPYE" 320	324 326 9 328
10	Enter the amount from Form 1040A, line 28.		10 332
11	Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040A, line 29.		11 336

Part III**Dependent care benefits**

12	Enter the total amount of dependent care benefits you received for 2002. This amount should be shown in box 10 of your W-2 form(s). Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12	350
13	Enter the amount forfeited, if any. See the instructions.	13	353
14	Subtract line 13 from line 12.	14	356
15	Enter the total amount of qualified expenses incurred in 2002 for the care of the qualifying person(s).	15	360
16	Enter the smaller of line 14 or 15.	16	370
17	Enter your earned income .	17	380
18	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17. 	18	390
19	Enter the smallest of line 16, 17, or 18.	19	400
20	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 19 or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18). 	20	410
21	Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	21	420

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

22	Enter \$2,400 (\$4,800 if two or more qualifying persons).	22	440
23	Enter the amount from line 20.	23	450
24	Subtract line 23 from line 22. If zero or less, stop . You cannot take the credit. Exception. If you paid 2001 expenses in 2002, see the instructions for line 9.	24	460
25	Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here.	25	465
26	Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–11.	26	470



Schedule 3
(Form 1040A)

Department of the Treasury—Internal Revenue Service

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

(99) **2003**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2003:

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

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

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

Part I

If your filing status is:

And by the end of 2003:

Check only one box:

Check the box for your filing status and age

Single,
Head of household, or
Qualifying widow(er)

1 You were 65 or older **1** 010

2 You were under 65 and you retired on permanent and total disability **2** 020

3 Both spouses were 65 or older **3** 030

4 Both spouses were under 65, but only one spouse retired on permanent and total disability **4** 040

5 Both spouses were under 65, and both retired on permanent and total disability **5** 050

Married filing jointly

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability **6** 060

7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability **7** 070

Married filing separately

8 You were 65 or older and you lived apart from your spouse for all of 2003 **8** 080

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2003 **9** 090

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

Part II
Statement of permanent and total disability

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

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2003, check this box 100

- If you checked this box, you do not have to get another statement for 2003.
- If you **did not** check this box, have your physician complete the statement on page 4 of the instructions. You **must** keep the statement for your records.

Complete this part **only** if you checked box 2, 4, 5, 6, or 9 above.

Part III
Figure your credit

10	If you checked (in Part I):	Enter:								
	Box 1, 2, 4, or 7	\$5,000								
	Box 3, 5, or 6	\$7,500								
	Box 8 or 9	\$3,750	10	140						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; padding: 5px;">Did you check box 2, 4, 5, 6, or 9 in Part I?</td> <td style="width: 15%; padding: 5px;">— Yes —></td> <td style="padding: 5px;">You must complete line 11.</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="padding: 5px;">— No —></td> <td style="padding: 5px;">Enter the amount from line 10 on line 12 and go to line 13.</td> </tr> </table>					Did you check box 2, 4, 5, 6, or 9 in Part I?	— Yes —>	You must complete line 11.		— No —>	Enter the amount from line 10 on line 12 and go to line 13.
Did you check box 2, 4, 5, 6, or 9 in Part I?	— Yes —>	You must complete line 11.								
	— No —>	Enter the amount from line 10 on line 12 and go to line 13.								
11	If you checked (in Part I):									
	<ul style="list-style-type: none"> • Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9, enter your taxable disability income. • Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. 									
	<div style="border: 1px solid black; padding: 2px; display: inline-block;">TIP</div> For more details on what to include on line 11, see the instructions.		11	160						
12	If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10.		12	160						
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2003.									
	a Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see instructions).	13a	163							
	b Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions).	13b	167							
	c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.	13c	170							
14	Enter the amount from Form 1040A, line 22.	14	180							
15	If you checked (in Part I):	Enter:								
	Box 1 or 2	\$7,500								
	Box 3, 4, 5, 6, or 7	\$10,000								
	Box 8 or 9	\$5,000	15	190						
16	Subtract line 15 from line 14. If zero or less, enter -0-.	16	200							
17	Enter one-half of line 16.	17	210							
18	Add lines 13c and 17.		18	220						
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20.		19	230						
20	Multiply line 19 by 15% (.15).		20	250						
21	Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.		21	260						
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21 here and on Form 1040A, line 30.		22	290						



Label (See page 12.) Use the IRS label. Otherwise, please print or type.

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

Your social security number 050
Spouse's social security number 040

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

Presidential Election Campaign (page 12)

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

You Spouse
110 Yes 115 No 120 Yes 125 No

Income

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

Table with 3 columns: Line number, Description, and Amount. Includes lines 1-6 for wages, interest, dividends, and taxable income.

Note. You must check Yes or No.

Payments and tax

Table with 3 columns: Line number, Description, and Amount. Includes lines 7-10 for federal income tax, EIC, total payments, and tax.

Refund

Have it directly deposited! See page 19 and fill in 11b, 11c, and 11d.

Table with 3 columns: Line number, Description, and Amount. Includes line 11a for refund and lines 11b-d for routing and account numbers.

Amount you owe

Table with 3 columns: Line number, Description, and Amount. Includes line 12 for amount owed.

Third party designee

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

Sign here

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

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

Paid preparer's use only


Preparer's signature, firm's name, date, and other preparer information.

010 CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code 020 025 030 040		015		1 Gross distribution \$ 110		OMB No. 1545-0119 2003 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.	
042 044				2a Taxable amount \$ 120		2b Taxable amount 130 not determined <input type="checkbox"/>			
PAYER'S Federal identification number 050		RECIPIENT'S identification number 060		3 Capital gain (included in box 2a) \$ 150		4 Federal income tax withheld \$ 160		This information is being furnished to the Internal Revenue Service.	
RECIPIENT'S name 070				5 Employee contributions or insurance premiums \$ 170		6 Net unrealized appreciation in employer's securities \$ 180			
Street address (including apt. no.) 080 085		City, state, and ZIP code 090		7 Distribution code(s) 190		8 Other \$ 210			
		092 094		9a Your percentage of total distribution 230 %		9b Total employee contributions \$ 231			
Account number (optional) 100				10 State tax withheld \$ 240 \$ 280		11 State/Payer's state no. 246/250 286/290		12 State distribution \$ 255 \$ 300	
				13 Local tax withheld \$ 260 \$ 310		14 Name of locality 270 320		15 Local distribution \$ 275 \$ 330	

Form 1099-R

Department of the Treasury - Internal Revenue Service

a Control number 020		030		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS Web Site at www.irs.gov .		
b Employer identification number 040				045		1 Wages, tips, other compensation 120		2 Federal income tax withheld 130		
c Employer's name, address, and ZIP code 050 055 060 070				073 075		3 Social security wages 140		4 Social security tax withheld 150		
						5 Medicare wages and tips 160		6 Medicare tax withheld 170		
						7 Social security tips 180		8 Allocated tips 190		
d Employee's social security number 080						9 Advance EIC payment 200		10 Dependent care benefits 210		
e Employee's first name and initial 100 110				Last name 090 113 115		11 Nonqualified plans 220		12a See instructions for box 12 e.g. 242 | 244 | 246		
						13 Statutory employee e.g. 265		Retirement plan e.g. 267		
						Third-party sick pay e.g. 269		12b e.g. 252 | 254 | 256		
						14 Other 270		12c e.g. 257 | 258 | 259		
						280		12d e.g. 260 | 261 | 262		
						290		292		
f Employee's address and ZIP code										
15 State Employer's state ID number 370 | 380		16 State wages, tips, etc. 390		17 State income tax 400		18 Local wages, tips, etc. 405		19 Local income tax 407		20 Locality name 410
440 | 450		460		470		475		477		480

Form **W-2** Wage and Tax Statement

2003

Department of the Treasury—Internal Revenue Service

Copy B To Be Filed with Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

510

CORRECTED (if checked)

OMB No. 1545-0238

2003

Form W-2G

**Certain
Gambling
Winnings**

PAYER'S name, address, ZIP code, Federal identification number, and telephone number		015	1 Gross winnings 040	2 Federal income tax withheld 050
020			3 Type of wager 080	4 Date won 090
021			5 Transaction 100	6 Race 105
022			7 Winnings from identical wagers 120	8 Cashier 130
023	024	025	9 Winner's taxpayer identification no. 150	10 Window 160
026	030		11 First I.D. 180	12 Second I.D. 190
WINNER'S name, address (including apt. no.), and ZIP code			13 State/Payer's state identification no. 200/201	14 State income tax withheld 210
140			Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.	
142			Signature ▶	Date ▶
144	146	148		

This information is being furnished to the Internal Revenue Service.

Copy B
Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 2, attach this copy to your return.

Form **W-2G**

Department of the Treasury - Internal Revenue Service

a Control number 020		OMB No. 1545-0008	
b Employer identification number 040		1 Wages, tips, other compensation 120	2 Guam income tax withheld 130
c Employer's name, address, and ZIP code 050 055 060 070 073 075		3 Social security wages 140	4 Social security tax withheld 150
		5 Medicare wages and tips 160	6 Medicare tax withheld 170
		7 Social security tips 180	8
d Employee's social security number 080		9 Advance EIC payment 200	10
e Employee's first name and initial Last name 090 100 105 110 113 115		11 Nonqualified plans 220	12a See instructions for box 12 *242 +244 +246
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> 265 <input type="checkbox"/> 267 <input type="checkbox"/> 269	12b 252 254 256
		14 Other *270 "STM nn" +272	12c 257 258 259
		280 282	12d 260 261 262
f Employee's address and ZIP code			

Foreign Employer Compensation (FEC) Template

SSN or ITIN of Employee of Foreign Employer 010	Services Performed While Residing in U.S. 120 <input type="checkbox"/> Yes (If "Yes" enter "00" in Post of Duty Field)
Employee Name and Address 030 040 050 060 070 080 090 100 110	Post of Duty Code 130
Foreign Employer's Name and Address 140 150 160 170 180 190 200	Foreign Employer's Identification Number 210
	Foreign Employer Compensation Amount 220

Application To Use LIFO Inventory Method

▶ **Attach to your tax return.**

Name	Identifying number 020
------	----------------------------------

Check one: 030 First election 040 Subsequent election

Part I Statement of Election

	Yes	No
A The taxpayer elects to adopt and use the LIFO inventory method provided by section 472. The taxpayer will use (or expand) the LIFO inventory method for the first tax year ending (month, day, year) ▶ <u>050</u> for the following goods (see instructions):..... <u>060 "STM nn"</u>	/	/
B The taxpayer agrees, as required by Regulations section 1.472-4, to make any adjustments that the IRS may require, on the examination of the taxpayer's income tax return, to clearly reflect income for the years involved in the change to or from the LIFO inventory method or due to the use of the LIFO inventory method.	/	/
C Was the beginning inventory for the items specified in Item A above valued at cost (as required by section 472(d)) for the first tax year this application applies? If "No," attach an explanation @090 "STM nn"	070	080
D Will inventory be taken at actual cost regardless of market value? If "No," attach an explanation . . . @120 "STM nn"	100	110

Part II Other Information

1 Nature of business ▶	130	/	/
2 Inventory method used until now ▶	140	/	/
3 Will any adjustment that resulted from the change to the LIFO method be included in income over a 3-year period? If "No," attach an explanation @170 "STM nn"	150	160	
4 List goods subject to inventory that will not be inventoried under the LIFO method ▶ <u>*180 "STM nn"</u>	/	/	
5 Were the goods specified in Part I, Item A treated as acquired at the same time and at a unit cost equal to the actual cost of the total divided by the number of goods on hand? If "No," attach an explanation . . . @210 "STM nn"	190	200	
6a Did you issue credit statements or reports to shareholders, partners, other proprietors, or beneficiaries covering the first tax year to which this application relates?	220	230	
b If "Yes," state to whom and on what dates ▶ <u>*240 "STM nn" +245</u>	/	/	
c Show the inventory method used to determine income, profit, or loss in those statements ▶ 250	/	/	

7a Check method used to figure the cost of the goods in the closing inventory over those in the opening inventory (see instructions):

260 <input type="checkbox"/> Most recent purchases	280 <input type="checkbox"/> Earliest acquisitions during the year
270 <input type="checkbox"/> Average cost of purchases during the year	290 <input type="checkbox"/> Other (attach explanation) @300 "STM nn"

7b The taxpayer selects the month of 310 as the representative month used in selecting the index or indexes used to determine the current-year cost of the taxpayer's inventory pool(s) under Regulations section 1.472-8(e)(2)(ii) (see instructions). **This applies only to taxpayers using the inventory price index computation method.**

8 Method used in valuing LIFO inventories: **320** Unit method **330** Dollar-value method (see instructions)

9 If you use pools, check the box that indicates the pooling method. List and describe the contents of each pool in an attached statement.

- 350** By line, type, or class of goods authorized by Regulations section 1.472-8(c) (retailer, wholesaler, jobber, or distributor) @340 "STM nn"
- 360** Pooling method authorized by Regulations section 1.472-8(e)(3)(iv) (retailer, wholesaler, jobber, or distributor)
- 370** Natural business unit authorized by Regulations section 1.472-8(b)(1) (manufacturer or processor)
- 380** Multiple pools authorized by Regulations section 1.472-8(b)(3)(i) (manufacturer or processor)
- 390** Raw material-content authorized by Regulations section 1.472-8(b)(3)(ii) (manufacturer or processor)
- 400** Simplified dollar-value method under section 474 (see instructions)
- 410** Other (describe and justify) @420 "STM nn"

10 Method used in computing LIFO value of dollar-value pools (see instructions and attach required information): @430 "STM nn"

- | | | |
|---|---|---|
| 440 <input type="checkbox"/> Double-extension (describe) | 450 <input type="checkbox"/> New Vehicle Alternative LIFO | 460 <input type="checkbox"/> Index (describe and justify) |
| 470 <input type="checkbox"/> Link-chain (describe and justify) | 480 <input type="checkbox"/> Used Vehicle Alternative LIFO | 490 <input type="checkbox"/> Other method (describe and justify) |
| 510 <input type="checkbox"/> Published price index (describe) | @500 "STM nn" | |

11 Attach a statement briefly describing the cost system used. @520 "STM nn"

12 Did you receive IRS consent to change your method of valuing inventories for this tax year? **530** Yes No **540**

13 Did you ever use the LIFO inventory method before? **560** Yes No **580**
If "Yes," attach a statement listing the tax years you used LIFO and explain why you discontinued it. @570 "STM nn"

Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)

OMB No. 1545-0046

Attachment
 Sequence No. **94**

▶ **Attach this form to your income tax return.**

Identifying number
010

Part I **General Information** (see instructions)

- 1 Amount excluded is due to (check applicable box(es)):
 - a Discharge of indebtedness in a title 11 case. 020
 - b Discharge of indebtedness to the extent insolvent (not in a title 11 case) 030
 - c Discharge of qualified farm indebtedness 040
 - d Discharge of qualified real property business indebtedness. 050
- 2 Total amount of discharged indebtedness excluded from gross income. **2** **060**
- 3 Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? **070** **080**
 Yes No

Part II **Reduction of Tax Attributes** (You must attach a description of any transactions resulting in the reduction in basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering rules, and, if applicable, required partnership consent statements.)

Enter amount excluded from gross income:	@85 "STM nn" or blank		
4 For a discharge of qualified real property business indebtedness, applied to reduce the basis of depreciable real property		4	090
5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property.		5	100
6 Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge		6	110
7 Applied to reduce any general business credit carryover to or from the tax year of the discharge		7	120
8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge		8	130
9 Applied to reduce any net capital loss for the tax year of the discharge including any capital loss carryovers to the tax year of the discharge		9	140
10 Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. <i>DO NOT use in the case of discharge of qualified farm indebtedness</i>		10	150
11 For a discharge of qualified farm indebtedness, applied to reduce the basis of:			
a Depreciable property used or held for use in a trade or business, or for the production of income, if not reduced on line 5.		11a	160
b Land used or held for use in a trade or business of farming		11b	170
c Other property used or held for use in a trade or business, or for the production of income		11c	180
12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge		12	190
13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge		13	200

Part III **Consent of Corporation to Adjustment of Basis of its Property Under Section 1082(a)(2)**

Under section 1081(b), the corporation named above has excluded \$ 210 from its gross income for the tax year beginning 220, and ending 230.

Under that section the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of 240.

(State of incorporation) **@250 "STM nn" or blank**

Note: You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.
Purpose of form. Generally, the amount by which you benefit from the discharge of indebtedness is included in your gross income. However, under certain circumstances described in section 108, you may exclude the amount of discharged indebtedness from your gross income. Unless you check the box on line 1d or make the election on line 5, the amount excluded from gross income reduces certain tax attributes either dollar for dollar or 33 1/3 cents per dollar (see below).
 Use **Part I** of Form 982 to indicate why any amount received from the discharge of

indebtedness should be excluded from gross income.
 Use **Part II** to report your reduction of tax attributes. The reduction must be made in the following order:
 • Any net operating loss (NOL) for the tax year of the discharge (and any NOL carryover to that year) (dollar for dollar);
 • Any general business credit carryover to or from the tax year of the discharge (33 1/3 cents per dollar);
 • Any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge (33 1/3 cents per dollar);
 • Any net capital loss for the tax year of the discharge (and any capital loss carryover to that tax year) (dollar for dollar);

- Basis of property (dollar for dollar);
- Any passive activity loss (dollar for dollar) and credit (33 1/3 cents per dollar) carryovers from the tax year of the discharge; and
- Any foreign tax credit carryover to or from the tax year of the discharge (33 1/3 cents per dollar).

Use **Part III** to exclude from gross income under section 1081(b) any amounts of income attributable to the transfer of property described in that section.
Definitions. A "title 11 case" is a case under title 11 of the United States Code (relating to bankruptcy), but only if you are under the jurisdiction of the court in the case and the discharge of indebtedness is granted by the court or is under a plan approved by the court.

Foreign Tax Credit
(Individual, Estate, or Trust)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

Name
010 "AMT"

Identifying number as shown on page 1 of your tax return

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

- 020 a Passive income
- 030 b High withholding tax interest
- 040 c Financial services income
- 050 d Shipping income
- 060 e Dividends from a DISC or former DISC sales corporation (FSC) or former FSC
- 070 f Certain distributions from a foreign sales corporation (FSC) or former FSC
- 080 g Lump-sum distributions
- 090 h Section 901(j) income
- 096 i Certain income re-sourced by treaty
- 098 j General limitation income

k Resident of (name of country) ▶ **100**

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

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

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
I Enter the name of the foreign country or U.S. possession ▶	130	150	170	
1 Gross income from sources within country shown above and of the type checked above (see page 7 of the instructions):				185
	140	160	180	1
Deductions and losses (Caution: See pages 9, 12, and 13 of the instructions):	@205 "STM nn"	@325 "STM nn"	@445 "STM nn"	
2 Expenses definitely related to the income on line 1 (attach statement)	200	320	440	
3 Pro rata share of other deductions not definitely related:	@225 "STM nn"	@345 "STM nn"	@465 "STM nn"	
a Certain itemized deductions or standard deduction (see instructions)	210	330	450	
b Other deductions (attach statement)	220	340	460	
c Add lines 3a and 3b	230	350	470	
d Gross foreign source income (see instructions)	240	360	480	
e Gross income from all sources (see instructions)	250	370	490	
f Divide line 3d by line 3e (see instructions)	260	380	500	
g Multiply line 3c by line 3f	270	390	510	
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet on page 12 of the instructions)	280	400	520	
b Other interest expense	290	410	530	
5 Losses from foreign sources	300	420	540	
6 Add lines 2, 3g, 4a, 4b, and 5	310	430	550	6
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 ▶				7
				570

Part II Foreign Taxes Paid or Accrued (see page 13 of the instructions)

Country	Credit is claimed for taxes (you must check one) (m) <input type="checkbox"/> Paid 580 (n) <input type="checkbox"/> Accrued 590	Foreign taxes paid or accrued									
		In foreign currency					In U.S. dollars				
		Taxes withheld at source on:				(s) Other foreign taxes paid or accrued	Taxes withheld at source on:			(w) Other foreign taxes paid or accrued	(x) Total foreign taxes paid or accrued (add cols. (t) through (w))
		(o) Date paid or accrued	(p) Dividends	(q) Rents and royalties	(r) Interest		(t) Dividends	(u) Rents and royalties	(v) Interest		
A	600	610	620	630	640	650	660	670	680	690	
B	700	710	720	730	740	750	760	770	780	790	
C	800	810	820	830	840	850	860	870	880	890	
8	Add lines A through C, column (x). Enter the total here and on line 9, page 2 ▶									910	

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	930		
10	Carryback or carryover (attach detailed computation) @940 "STM nn"	10	950		
11	Add lines 9 and 10	11	960		
12	Reduction in foreign taxes (see page 13 of the instructions) @970 "STM nn"	12	980		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13			990
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 14 of the instructions)	14	1000		
15	Adjustments to line 14 (see page 14 of the instructions) @1010 "STM nn"	15	1020		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	1030		
17	Individuals: Enter the amount from Form 1040, line 38. If you are a nonresident alien, enter the amount from Form 1040NR, line 36. Estates and trusts: Enter your taxable income without the deduction for your exemption	17	1040		
	Caution: If you figured your tax using the special rates on qualified dividends or capital gains, see page 15 of the instructions.				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18			1050
19	Individuals: Enter the amount from Form 1040, line 41. If you are a nonresident alien, enter the amount from Form 1040NR, line 39. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	19			1060
	Caution: If you are completing line 19 for separate category g (lump-sum distributions), see page 15 of the instructions.				
20	Multiply line 19 by line 18 (maximum amount of credit)	20			1070
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 16 of the instructions) 1080 "LSD" ▶	21			1090

Part IV Summary of Credits From Separate Parts III (see page 16 of the instructions)

22	Credit for taxes on passive income	22	1100		
23	Credit for taxes on high withholding tax interest	23	1110		
24	Credit for taxes on financial services income	24	1120		
25	Credit for taxes on shipping income	25	1130		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26	1135		
27	Credit for taxes on lump-sum distributions	27	1160		
28	Credit for taxes on certain income re-sourced by treaty	28	1175		
29	Credit for taxes on general limitation income	29	1177		
30	Add lines 22 through 29	30			1180
31	Enter the smaller of line 19 or line 30	31			1185
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 13	32			1190
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Form 1040, line 44; Form 1040NR, line 42; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶	33			1200

**Statement of Person Claiming
 Refund Due a Deceased Taxpayer**

▶ See instructions below and on back.

Tax year decedent was due a refund: 010

Calendar year , or other tax year beginning , 20 , and ending , 20

Please type or print	Name of decedent <p style="text-align: center;">020</p>	Date of death <p style="text-align: center;">030</p>	Decedent's social security number <p style="text-align: center;">040</p>
	Name of person claiming refund <p style="text-align: center;">060 070</p>	<p style="text-align: center;">050</p>	Your social security number <p style="text-align: center;">070</p>
	Home address (number and street). If you have a P.O. box, see instructions. <p style="text-align: center;">110</p>		Apt. no. <p style="text-align: center;">070</p>
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. <p style="text-align: center;">130 140 150 160</p>		

Part I Check the box that applies to you. Check only one box. Be sure to complete Part III below.

- 170 **A** Surviving spouse requesting reissuance of a refund check (see instructions).
 180 **B** Court-appointed or certified personal representative. Attach a court certificate showing your appointment, unless previously filed (see instructions).
 190 **C** Person, **other** than A or B, claiming refund for the decedent's estate (see instructions). Also, complete Part II. 200

Part II Complete this part only if you checked the box on line C above.

	Yes	No
1 Did the decedent leave a will?	210	220
2a Has a court appointed a personal representative for the estate of the decedent?	230	240
b If you answered "No" to 2a, will one be appointed?	250	260
If you answered "Yes" to 2a or 2b, the personal representative must file for the refund.		
3 As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident?	270	280
If you answered "No" to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.		

Part III Signature and verification. All filers must complete this part.

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund ▶ 290

Date ▶ 300

General Instructions

Purpose of Form

Use Form 1310 to claim a refund on behalf of a deceased taxpayer.

Who Must File

If you are claiming a refund on behalf of a deceased taxpayer, you must file Form 1310 unless **either** of the following applies:

- You are a surviving spouse filing an original or amended joint return with the decedent or
- You are a personal representative (defined on this page) filing an original Form 1040, Form 1040A, Form 1040EZ, or Form 1040NR for the decedent and a court certificate showing your appointment is attached to the return.

Example. Assume Mr. Green died on January 4 before filing his tax return. On April 3 of the same year, you were appointed by the court as the personal representative for Mr. Green's estate and you file Form 1040 for Mr. Green. You do not need to file Form 1310 to claim the refund on Mr. Green's

tax return. However, you must attach to his return a copy of the court certificate showing your appointment.

Where To File

If you checked the box on line A, you can return the joint-name check with Form 1310 to your local IRS office or the Internal Revenue Service Center where you filed your return. If you checked the box on line B or line C then:

- Follow the instructions for the form to which you are attaching Form 1310 or
- Send it to the same Internal Revenue Service Center where the original return was filed if you are filing Form 1310 separately.

Personal Representative

For purposes of this form, a personal representative is the executor or administrator of the decedent's estate, as certified or appointed by the court. A copy of the decedent's will **cannot** be accepted as evidence that you are the personal representative.

▶ See separate instructions.

▶ Attach to Form 1040.

Your name	Occupation in which you incurred expenses 008	Social security number 009
-----------	---	--------------------------------------

Part I Employee Business Expenses and Reimbursements

	Column A Other Than Meals and Entertainment		Column B Meals and Entertainment	
Step 1 Enter Your Expenses				
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	010		
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	013		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment.	3	017		
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	023		
5 Meals and entertainment expenses (see instructions)			025	
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	027		031

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

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

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	033		041	
--	----------	------------	--	------------	--

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

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7	8	100		105	
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.					
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses by 65% (.65) instead of 50%. For details, see instructions.)		115		120	
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20. (Fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10			125	

Part II Vehicle Expenses

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

	(a) Vehicle 1	(b) Vehicle 2
11 Enter the date the vehicle was placed in service	11 /134/	/195/
12 Total miles the vehicle was driven during 2003	12 135 miles	205 miles
13 Business miles included on line 12	13 145 miles	215 miles
14 Percent of business use. Divide line 13 by line 12	14 155 %	225 %
15 Average daily roundtrip commuting distance	15 165 miles	235 miles
16 Commuting miles included on line 12	16 175 miles	245 miles
17 Other miles. Add lines 13 and 16 and subtract the total from line 12	17 185 miles	256 miles
18 Do you (or your spouse) have another vehicle available for personal use?	270 <input type="checkbox"/> Yes 275 <input type="checkbox"/> No	
19 Was your vehicle available for personal use during off-duty hours?	280 <input type="checkbox"/> Yes 283 <input type="checkbox"/> No	
20 Do you have evidence to support your deduction?	290 <input type="checkbox"/> Yes 295 <input type="checkbox"/> No	
21 If "Yes," is the evidence written?	300 <input type="checkbox"/> Yes 305 <input type="checkbox"/> No	

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

22 Multiply line 13 by 36¢ (.36)	22 315
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Section C—Actual Expenses

	(a) Vehicle 1	(b) Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc.	23 325	437
24a Vehicle rentals	24a 335	439
b Inclusion amount (see instructions)	24b 345	441
c Subtract line 24b from line 24a	24c 355	443
25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25 358	445
26 Add lines 23, 24c, and 25	26 370	447
27 Multiply line 26 by the percentage on line 14	27 375	449
28 Depreciation. Enter amount from line 38 below	28 380	451
29 Add lines 27 and 28. Enter total here and on line 1	29 383	453

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

	(a) Vehicle 1	(b) Vehicle 2
30 Enter cost or other basis (see instructions)	30 490	560
31 Enter section 179 deduction and special allowance (see instructions)	31 495	600
32 Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32 505	602
33 Enter depreciation method and percentage (see instructions)	33 515	604
34 Multiply line 32 by the percentage on line 33 (see instructions)	34 530	606
35 Add lines 31 and 34	35 540	610
36 Enter the applicable limit explained in the line 36 instructions.	36 544	612
37 Multiply line 36 by the percentage on line 14	37 546	614
38 Enter the smaller of line 35 or line 37. Also enter this amount on line 28 above	38 550	616



Unreimbursed Employee Business Expenses

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

Your name	Occupation in which you incurred expenses 008	Social security number 009
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You May Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2003.

Caution: You can use the standard mileage rate for 2003 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 36¢ (.36)	1	010	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	013	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	017	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	023	
5 Meals and entertainment expenses: \$ <u>025</u> x 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses by 65% (.65) instead of 50%. For details, see instructions.)	5	027	
6 Total expenses. Add lines 1 through 5. Enter here and on line 20 of Schedule A (Form 1040). (Fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	031	

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

7 When did you place your vehicle in service for business use? (month, day, year) ▶ / <u>134</u> /			
8 Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle for:			
a Business <u>145</u>	b Commuting <u>175</u>	c Other <u>185</u>	
9 Do you (or your spouse) have another vehicle available for personal use?	270	<input type="checkbox"/> Yes <input type="checkbox"/> No	275
10 Was your vehicle available for personal use during off-duty hours?	280	<input type="checkbox"/> Yes <input type="checkbox"/> No	283
11a Do you have evidence to support your deduction?	290	<input type="checkbox"/> Yes <input type="checkbox"/> No	295
b If "Yes," is the evidence written?	300	<input type="checkbox"/> Yes <input type="checkbox"/> No	305

General Instructions

Section references are to the Internal Revenue Code.

A Change To Note

Standard mileage rate. The standard mileage rate is 36 cents for each mile of business use in 2003.

Purpose of Form

You may use Form 2106-EZ instead of Form 2106 to claim your unreimbursed employee business expenses if you meet all the requirements listed above Part I.

Recordkeeping

You cannot deduct expenses for travel (including meals, unless you used the standard meal allowance), entertainment, gifts, or use of a car or other listed property, unless you keep records to prove the time, place, business purpose, business relationship (for entertainment and gifts), and amounts of these expenses. Generally, you must also have

receipts for all lodging expenses (regardless of the amount) and any other expense of \$75 or more.

Additional Information

For more details about employee business expenses, see:

Pub. 463, Travel, Entertainment, Gift, and Car Expenses

Pub. 529, Miscellaneous Deductions

Pub. 587, Business Use of Your Home (Including Use by Daycare Providers)

Pub. 946, How To Depreciate Property

Specific Instructions

Part I—Figure Your Expenses

Line 2. See the line 8b instructions for the definition of commuting.

Line 3. Enter lodging and transportation expenses connected with overnight travel away from your tax home (defined on this page). You cannot deduct expenses for travel away from your tax home for any period of temporary employment of more than 1 year.

Do not include expenses for meals and entertainment. For more details, including limits, see Pub. 463.

Instead of keeping records of your actual incidental expenses, you can use an **optional method for deducting incidental expenses only** if you did **not** pay or incur meal expenses on a day you were traveling away from your tax home. The amount of the deduction is \$2 per day. Incidental expenses include fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships, and hotel servants in foreign countries. They **do not** include expenses for laundry, cleaning and pressing of clothing, lodging taxes, or the costs of telegrams or telephone calls. You cannot use this method on any day that you use the standard meal allowance (as explained in the instructions for line 5).

Generally, your **tax home** is your main place of business or post of duty regardless of where you maintain your family home. If you do not have a regular or main place of business because of the nature of your work, then your tax home is the place where you regularly live. If you do not fit in either of these categories, you are considered an itinerant

Multiple Support Declaration

▶ Attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number

020

During the calendar year 010, the eligible persons listed below each paid over 10% of the support of:

020 030
Name of person supported

I have a signed statement from each eligible person waiving his or her right to claim this person as a dependent for any tax year that began in the above calendar year.

*040 "STM nn" *045 "STM nn" 050
Eligible person's name Social security number

070 080
Address (number, street, apt. no., city, state, and ZIP code)

100 105 110
Eligible person's name Social security number

120, 130, 140, 150
Address (number, street, apt. no., city, state, and ZIP code)

160, 165 170
Eligible person's name Social security number

180, 190, 200, 210
Address (number, street, apt. no., city, state, and ZIP code)

2120 - 220 - 225 230
Eligible person's name Social security number

2120 - 240, 250, 260, 270
Address (number, street, apt. no., city, state, and ZIP code)

Instructions

A Change to Note

The signature of another eligible person is no longer required on Form 2120. However, you still must obtain a signed statement from each other eligible person. For details, see **Signed Statement** on this page.

Purpose of Form

Use Form 2120 to:

- Identify each other eligible person (see below) who paid over 10% of the support of another person whom you are claiming as a dependent and
- Indicate that you have a signed statement from each other eligible person waiving his or her right to claim that person as a dependent.

An **eligible person** is someone who could have claimed another person as a dependent except that he or she did not pay over half of that person's support.

If there are more than four other eligible persons, attach a statement to your return with the required information.

Who Can Claim the Dependent

Generally, to claim someone as a dependent, you must pay over half of that person's support. However, even if you did not meet this support test, you may be able to claim him or her as a dependent if **all five** of the following apply.

1. You and one or more other eligible person(s) (see above) together paid over half of that person's support.
2. You paid over 10% of the support.
3. No one alone paid over half of that person's support.
4. The other four dependency tests are met. See **Dependents** in the Form 1040 or Form 1040A instructions.
5. Each other eligible person who paid over 10% of the support agrees not to claim that person as a dependent by giving you a signed statement. See **Signed Statement** on this page.

Note: To find out what is included in support, see **Pub. 501, Exemptions, Standard Deduction, and Filing Information.**

Signed Statement

You must have received, from each other eligible person listed above, a signed statement waiving his or her right to claim the person as a dependent for the calendar year indicated on this form. The statement must include:

- The calendar year the waiver applies to,
- The name of the person the eligible person helped to support, and
- The eligible person's name, address, and social security number.

Do not file the signed statement with your return. **But you must** keep it for your records and be prepared to furnish it and any other information necessary to show that you qualify to claim the person as your dependent.

Additional Information

See Pub. 501 for details.

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

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 minutes; **Learning about the law or the form**, 4 minutes; **Preparing the form**, 7 minutes; and **Copying, assembling, and sending the form to the IRS**, 13 minutes.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, attach it to your return.

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

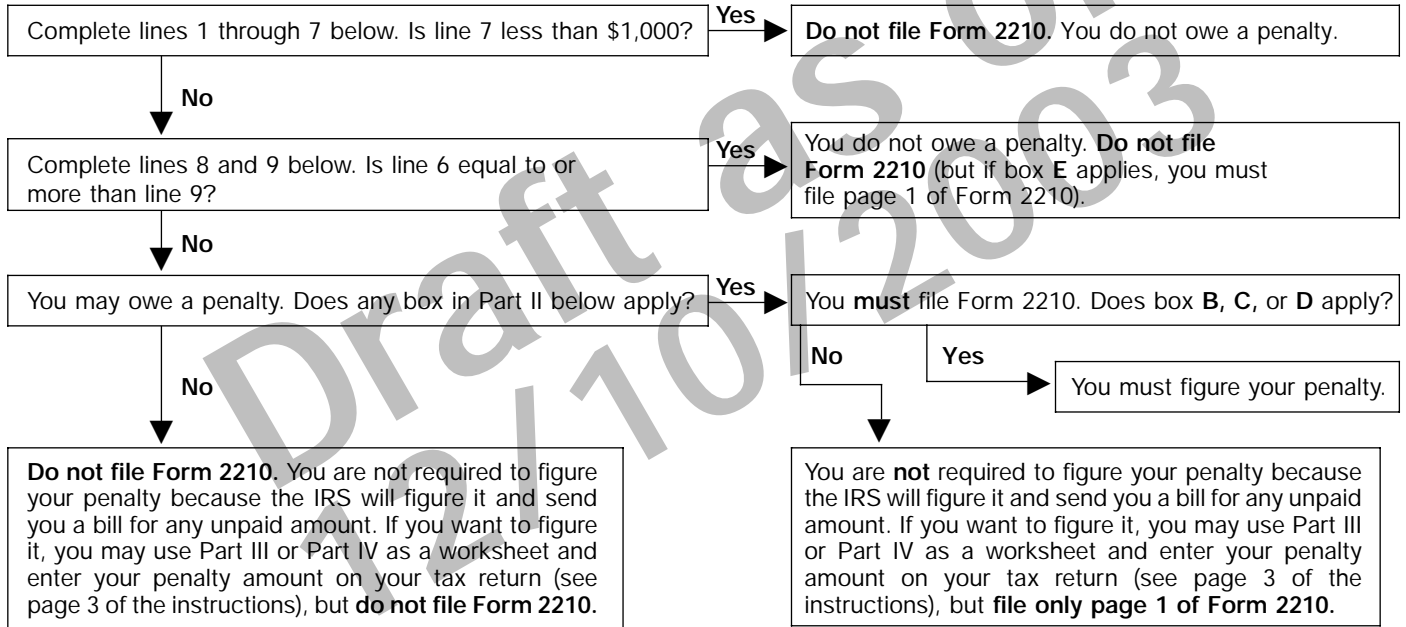
▶ See separate instructions.

▶ Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

Name(s) shown on tax return

Identifying number

Do You Have To File Form 2210?



Part I Required Annual Payment (see page 2 of the instructions)

1 Enter your 2003 tax after credits from Form 1040, line 54 (or comparable line of your return)	1	025	
2 Other taxes, including self-employment tax (see page 2 of the instructions)	2	035	
3 Refundable credits. Enter the total of your earned income credit, additional child tax credit, credit for Federal tax paid on fuels, and health insurance credit for eligible individuals	3	(045)	
4 Current year tax. Combine lines 1, 2, and 3	4	055	
5 Multiply line 4 by 90% (.90)	5	065	
6 Withholding taxes. Do not include estimated tax payments. See page 2 of the instructions	6	075	
7 Subtract line 6 from line 4. If less than \$1,000, you do not owe a penalty; do not file Form 2210	7	085	
8 Maximum required annual payment based on prior year's tax (see page 2 of the instructions)	8	092	
9 Required annual payment. Enter the smaller of line 5 or line 8	9	106	

Next: Is line 9 more than line 6?

- 115 **No.** You **do not** owe a penalty. **Do not file Form 2210** unless box **E** below applies.
- 125 **Yes.** You may owe a penalty, but **do not file Form 2210** unless one or more boxes in Part II below applies.
- If box **B**, **C**, or **D** applies, you must figure your penalty and file Form 2210.
 - If only box **A** or **E** (or both) applies, file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return (see page 3 of the instructions), but **file only page 1 of Form 2210**.

Part II Reasons for Filing. Check applicable boxes. If none apply, **do not file Form 2210**.

- 135 **A** You request a **waiver** (see page 1 of the instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- 145 **B** You request a waiver (see page 1 of the instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- 155 **C** Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- 165 **D** Your penalty is lower when figured by treating the Federal income tax withheld from your wages as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- 173 **E** You filed or are filing a joint return for either 2002 or 2003, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B**, **C**, or **D** applies).

Part III Short Method

You may use the short method if:

- You made no estimated tax payments (or your only payments were withheld Federal income tax) **or**
- You paid estimated tax in **equal** amounts on your due dates.

You must use the regular method (Part IV) instead of the short method if:

- You made any estimated tax payments late,
- You checked box **C** or **D** in Part II, **or**
- You are filing Form 1040NR or 1040NR-EZ and you did not receive wages as an employee subject to U.S. income tax withholding.

Note: *If any payment was made earlier than the due date, you may use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.*

10	Enter the amount from line 9, Form 2210			10	185	
11	Enter the amount, if any, from line 6, Form 2210	11	187			
12	Enter the total amount, if any, of estimated tax payments you made	12	195			
13	Add lines 11 and 12			13	197	
14	Total underpayment for year. Subtract line 13 from line 10. If zero or less, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box E on page 1			14	201	
15	Multiply line 14 by .02867			15	205	
16	<ul style="list-style-type: none"> • If the amount on line 14 was paid on or after 4/15/04, enter -0-. • If the amount on line 14 was paid before 4/15/04, make the following computation to find the amount to enter on line 16. 					
	$\begin{matrix} \text{Amount on} & & \text{Number of days paid} \\ \text{line 14} & \times & \text{before 4/15/04} & \times & .00011 & \end{matrix}$			16	215	
17	Penalty. Subtract line 16 from line 15. Enter the result here and on Form 1040, line 73; Form 1040A, line 48; Form 1040NR, line 72; Form 1040NR-EZ, line 26; or Form 1041, line 26, but do not file Form 2210 unless you checked a box in Part II on page 1 ▶			17	225	"AMOUNT WAIVED" 227 @233 "STM nn" 245

Part IV Regular Method (See page 3 of the instructions if you are filing Form 1040NR or 1040NR-EZ.)

Section A—Figure Your Underpayment		Payment Due Dates				
		(a) 4/15/03	(b) 6/15/03	(c) 9/15/03	(d) 1/15/04	
18	Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 9, Form 2210, in each column	18	265	275	285	295
19	Estimated tax paid and tax withheld (see page 2 of the instructions). For column (a) only, also enter the amount from line 19 on line 23. If line 19 is equal to or more than line 18 for all payment periods, stop here; you do not owe a penalty. Do not file Form 2210 unless you checked a box in Part II <i>Complete lines 20 through 26 of one column before going to the next column.</i>	19	298	303	305	308
20	Enter the amount, if any, from line 26 in previous column	20		355	435	515
21	Add lines 19 and 20	21		365	445	525
22	Add the amounts on lines 24 and 25 in previous column	22		375	455	535
23	Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19	23	315	385	465	545
24	If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	24		395	475	
25	Underpayment. If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26. ▶	25	325	405	485	565
26	Overpayment. If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column	26	335	415	495	

Section B—Figure the Penalty (Complete lines 27 through 32 of one column before going to the next column.)

		4/15/03	6/15/03	9/15/03	
Rate Period 1	April 16, 2003—September 30, 2003				
	27 Number of days from the date shown above line 27 to the date the amount on line 25 was paid or 9/30/03, whichever is earlier	Days: 27	Days: 612	Days: 637	
	28 Underpayment on line 25 (see page 3 of the instructions) × $\frac{\text{Number of days on line 27}}{365} \times .05$ ▶	\$ 590	\$ 618	\$ 639	
Rate Period 2	October 1, 2003—December 31, 2003	9/30/03	9/30/03	9/30/03	
	29 Number of days from the date shown above line 29 to the date the amount on line 25 was paid or 12/31/03, whichever is earlier	Days: 29	Days: 621	Days: 642	
	30 Underpayment on line 25 (see page 4 of the instructions) × $\frac{\text{Number of days on line 29}}{365} \times .04$ ▶	\$ 600	\$ 626	\$ 644	
Rate Period 3	January 1, 2004—April 15, 2004	12/31/03	12/31/03	12/31/03	1/15/04
	31 Number of days from the date shown above line 31 to the date the amount on line 25 was paid or 4/15/04, whichever is earlier	Days: 31	Days: 628	Days: 647	Days: 652
	32 Underpayment on line 25 (see page 4 of the instructions) × $\frac{\text{Number of days on line 31}}{366} \times .04$ ▶	\$ 609	\$ 633	\$ 649	\$ 654
33	Penalty. Add all amounts on lines 28, 30, and 32 in all columns. Enter the total here and on Form 1040, line 73; Form 1040A, line 48; Form 1040NR, line 72; Form 1040NR-EZ, line 26; or Form 1041, line 26, but do not file Form 2210 unless you checked a box in Part II ▶	33	656	@58 "STM nn"	\$ 671

Schedule AI—Annualized Income Installment Method (See pages 5 and 6 of the instructions.)

Estates and trusts, **do not** use the period ending dates shown to the right. Instead, use the following: 2/28/03, 4/30/03, 7/31/03, and 11/30/03.

	(a) 1/1/03–3/31/03	(b) 1/1/03–5/31/03	(c) 1/1/03–8/31/03	(d) 1/1/03–12/31/03
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Part I Annualized Income Installments

1	Enter your adjusted gross income for each period (see instructions). (Estates and trusts, enter your taxable income without your exemption for each period.)	1	900	1090	1310	1530
2	Annualization amounts. (Estates and trusts, see instructions.)	2	4	2.4	1.5	1
3	Annualized income. Multiply line 1 by line 2	3	905	1100	1320	1540
4	Enter your itemized deductions for the period shown in each column. If you do not itemize, enter -0- and skip to line 7. (Estates and trusts, enter -0-, skip to line 9, and enter the amount from line 3 on line 9.)	4	910	1110	1330	1550
5	Annualization amounts	5	4	2.4	1.5	1
6	Multiply line 4 by line 5 (see instructions if line 3 is more than \$69,750)	6	920	1120	1340	1560
7	In each column, enter the full amount of your standard deduction from Form 1040, line 37, or Form 1040A, line 24 (Form 1040NR or 1040NR-EZ filers, enter -0-. Exception: Indian students and business apprentices, enter standard deduction from Form 1040NR, line 35, or Form 1040NR-EZ, line 11.)	7	930	1130	1350	1570
8	Enter the larger of line 6 or line 7	8	940	1140	1360	1580
9	Subtract line 8 from line 3	9	950	1150	1370	1590
10	In each column, multiply \$3,050 by the total number of exemptions claimed (see instructions if line 3 is more than \$104,625). (Estates and trusts and Form 1040NR or 1040NR-EZ filers, enter the exemption amount shown on your tax return.)	10	960	1160	1380	1600
11	Subtract line 10 from line 9	11	970	1170	1390	1610
12	Figure your tax on the amount on line 11 (see instructions)	12	980	1180	1400	1620
13	Self-employment tax from line 34 below (complete Part II)	13	990	1190	1410	1630
14	Enter other taxes for each payment period (see instructions)	14	1000	1200	1420	1640
15	Total tax. Add lines 12, 13, and 14	15	1010	1210	1430	1650
16	For each period, enter the same type of credits as allowed on Form 2210, lines 1 and 3 (see instructions)	16	1020	1220	1440	1660
17	Subtract line 16 from line 15. If zero or less, enter -0-	17	1030	1230	1450	1670
18	Applicable percentage	18	22.5%	45%	67.5%	90%
19	Multiply line 17 by line 18	19	1040	1240	1460	1680
Complete lines 20–25 of one column before going to the next column.						
20	Add the amounts in all previous columns of line 25	20		1250	1470	1690
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	1050	1260	1480	1700
22	Enter 25% (.25) of line 9 on page 1 of Form 2210 in each column	22	1060	1270	1490	1710
23	Subtract line 25 of the previous column from line 24 of that column	23		1280	1500	1720
24	Add lines 22 and 23	24	1070	1290	1510	1730
25	Enter the smaller of line 21 or line 24 here and on Form 2210, line 18 ▶	25	1080	1300	1520	1740

Part II Annualized Self-Employment Tax (Form 1040 filers only)

26	Net earnings from self-employment for the period (see instructions)	26	1750	1810	1870	1930
27	Prorated social security tax limit	27	\$21,750	\$36,250	\$58,000	\$87,000
28	Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax	28	1760	1820	1880	1940
29	Subtract line 28 from line 27. If zero or less, enter -0-.	29	1770	1830	1890	1950
30	Annualization amounts	30	0.496	0.2976	0.186	0.124
31	Multiply line 30 by the smaller of line 26 or line 29.	31	1780	1840	1900	1960
32	Annualization amounts	32	0.116	0.0696	0.0435	0.029
33	Multiply line 26 by line 32	33	1790	1850	1910	1970
34	Add lines 31 and 33. Enter here and on line 13 above ▶	34	1800	1860	1920	1980



Underpayment of Estimated Tax by Farmers and Fishermen

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **06A**

Name(s) shown on tax return

Identifying number
010

In most cases, you do not need to file Form 2210-F. The IRS will figure any penalty you owe and send you a bill. File Form 2210-F only if one or both of the boxes in Part I apply to you. If you do not need to file Form 2210-F, you still may use it to figure your penalty. Enter the amount from line 20 on the penalty line of your return but do not attach Form 2210-F.

Part I Reasons for Filing—If box 1a below applies to you, you may be able to lower or eliminate your penalty. But you **must** check that box and file Form 2210-F with your tax return. If box 1b below applies to you, check that box and file Form 2210-F with your tax return.

- 1 Check whichever boxes apply (if neither applies, see the text above Part I and **do not file Form 2210-F**):
- 013 a You request a **waiver**. In certain circumstances, the IRS will waive all or part of the penalty. See the instructions for **Waiver of Penalty**.
- 016 b Your required annual payment (line 15 below) is based on your 2002 tax and you filed or are filing a joint return for either 2002 or 2003 but not for both years.

Part II Figure Your Underpayment

2	Enter your 2003 tax after credits from Form 1040, line 54; Form 1040NR, line 50; or Form 1041, Schedule G, line 4	2	020	
3	Other taxes (see instructions)	3	030	
4	Add lines 2 and 3	4	040	
5	Earned income credit	5	050	
6	Additional child tax credit	6	055	
7	Credit for Federal tax paid on fuels	7	060	
8	Health insurance credit for eligible recipients	8	065	
9	Add lines 5, 6, 7, and 8	9	070	
10	Current year tax. Subtract line 9 from line 4	10	080	
11	Multiply line 10 by 66 $\frac{2}{3}$ %	11	090	
12	Withholding taxes. Do not include any estimated tax payments on this line (see instructions)	12	100	
13	Subtract line 12 from line 10. If less than \$1,000, stop here; you do not owe the penalty. Do not file Form 2210-F	13	110	
14	Enter the tax shown on your 2002 tax return. Caution: See instructions	14	120	
15	Required annual payment. Enter the smaller of line 11 or line 14	15	130	
	Note: If line 12 is equal to or more than line 15, stop here; you do not owe the penalty. Do not file Form 2210-F unless you checked box 1b above.			
16	Enter the estimated tax payments you made by January 15, 2004, and any Federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2003	16	140	
17	Underpayment. Subtract line 16 from line 15. If the result is zero or less, stop here; you do not owe the penalty. Do not file Form 2210-F unless you checked box 1b above	17	150	

Part III Figure the Penalty

18	Enter the date the amount on line 17 was paid or April 15, 2004, whichever is earlier	18	160 / 04	
19	Number of days from January 15, 2004, to the date on line 18	19	176	
20	Penalty. Underpayment on line 17 × $\frac{\text{Number of days on line 19}}{366}$ × .0X @177 "STM nn"▶	20	180	

- Form 1040 filers, enter the amount from line 20 on Form 1040, line 73.
- Form 1040NR filers, enter the amount from line 20 on Form 1040NR, line 72.
- Form 1041 filers, enter the amount from line 20 on Form 1041, line 26.

010
 VOID

020
 CORRECTED

(99)

Name, address, and ZIP code of RIC or REIT 060 070 080 090 100 110		OMB No. 1545-0145 2003 Form 2439		Notice to Shareholder of Undistributed Long-Term Capital Gains For calendar year 2003, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning ... 030 ..., 2003, and ending 040 ..., 20	
Identification number of RIC or REIT 120		1a Total undistributed long-term capital gains 190		1b Post-May 5, 2003, gain 200	
Shareholder's identifying number 130		1c Qualified 5-year gain 205		1d Unrecaptured sec. 1250 gain 210	
Shareholder's name, address, and ZIP code 140 150 160 170 180		1e Section 1202 gain 220		1f Collectibles (28%) gain 225	
		2 Tax paid by the RIC or REIT on the box 1a gains \$ 230		Copy A Attach to Form 1120-RIC or Form 1120-REIT For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.	

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

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

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

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

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
+015 *010 "STM nn"	+020 ----- +030	* "STM nn" 040 + 045	+050
+065 060	----- 070 ----- 080	"S" = SSN or 090 +095	100

Did you receive dependent care benefits?

_____ **No** _____▶ Complete only Part II below.

_____ **Yes** _____▶ Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 59.

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 2003 for the person listed in column (a)
First	Last		
*110 "STM nn"	+115	+120 +214	+215
217	218	221 223	225

3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26	3	230																																																										
4 Enter your earned income	4	260																																																										
5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5	270																																																										
6 Enter the smallest of line 3, 4, or 5	6	290																																																										
7 Enter the amount from Form 1040, line 35	7	295																																																										
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	× .300																																																										
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">If line 7 is:</td> <td style="width: 50%;">If line 7 is:</td> </tr> <tr> <td style="font-size: x-small;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Over</th> <th style="text-align: left; border-bottom: 1px solid black;">But not over</th> <th style="text-align: left; border-bottom: 1px solid black;">Decimal amount is</th> </tr> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> </tr> </table> </td> <td style="font-size: x-small;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Over</th> <th style="text-align: left; border-bottom: 1px solid black;">But not over</th> <th style="text-align: left; border-bottom: 1px solid black;">Decimal amount is</th> </tr> <tr> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> </table> </td> </tr> </table>	If line 7 is:	If line 7 is:	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Over</th> <th style="text-align: left; border-bottom: 1px solid black;">But not over</th> <th style="text-align: left; border-bottom: 1px solid black;">Decimal amount is</th> </tr> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> </tr> </table>	Over	But not over	Decimal amount is	\$0—15,000		.35	15,000—17,000		.34	17,000—19,000		.33	19,000—21,000		.32	21,000—23,000		.31	23,000—25,000		.30	25,000—27,000		.29	27,000—29,000		.28	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Over</th> <th style="text-align: left; border-bottom: 1px solid black;">But not over</th> <th style="text-align: left; border-bottom: 1px solid black;">Decimal amount is</th> </tr> <tr> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> </table>	Over	But not over	Decimal amount is	\$29,000—31,000		.27	31,000—33,000		.26	33,000—35,000		.25	35,000—37,000		.24	37,000—39,000		.23	39,000—41,000		.22	41,000—43,000		.21	43,000—No limit		.20	8	@315 "STM nn" 318 "PYE" 320 324 326 328
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9 Multiply line 6 by the decimal amount on line 8. If you paid 2002 expenses in 2003, see the instructions	9	332																																																										
10 Enter the amount from Form 1040, line 43, minus any amount on Form 1040, line 44	10	332																																																										
11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 45	11	336																																																										

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received for 2002. This amount should be shown in box 10 of your W-2 form(s). Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2			12	350	
13	Enter the amount forfeited, if any (see the instructions)			13	353	
14	Subtract line 13 from line 12			14	356	
15	Enter the total amount of qualified expenses incurred in 2002 for the care of the qualifying person(s)	15	360			
16	Enter the smaller of line 14 or 15	16	370			
17	Enter your earned income	17	380			
18	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17. 	18	390			
19	Enter the smallest of line 16, 17, or 18	19	400			
20	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 19 or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18). 	20			410	
21	Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"	21			420	

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

22	Enter \$2,400 (\$4,800 if two or more qualifying persons)	22	440		
23	Enter the amount from line 20	23	450		
24	Subtract line 23 from line 22. If zero or less, stop . You cannot take the credit. Exception. If you paid 2001 expenses in 2002, see the instructions for line 9	24	460		
25	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here	25	465		
26	Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on the front of this form and complete lines 4–11	26	470		



See separate instructions. Attach to Form 1040.

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

Name shown on Form 1040 006 Your social security number 007

Part I General Information 008 "WAIVER" @009 "STM nn"

1 Your foreign address (including country) 010 015 2 Your occupation 020

3 Employer's name 030

4a Employer's U.S. address 040

b Employer's foreign address 050

5 Employer is (check any that apply): 060a A foreign entity 070b A U.S. company 080c Self 090d A foreign affiliate of a U.S. company 100e Other (specify) 105

6a If, after 1981, you filed Form 2555 to claim either of the exclusions or Form 2555-EZ to claim the foreign earned income exclusion, enter the last year you filed the form. 110 "1982" through "2002"

b If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here 120 and go to line 7.

c Have you ever revoked either of the exclusions? 130 Yes No 140

d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. @150 "STM nn"

7 Of what country are you a citizen/national? 160

8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See Second foreign household on page 3 of the instructions 170 Yes No 180

b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. *190 "STM nn" +200

9 List your tax home(s) during your tax year and date(s) established. *210 "STM nn" +215 YYYYMMDD

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

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

10 Date bona fide residence began 230 220 YYYYMMDD, and ended 225 YYYYMMDD "CONTINUE"

11 Kind of living quarters in foreign country a Purchased house 240 b Rented house or apartment c Rented room 250 d Quarters furnished by employer 260

12a Did any of your family live with you abroad during any part of the tax year? 270 Yes No 280

b If "Yes," who and for what period? *290 +295

13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? (See instructions.) 300 Yes No 310

b Are you required to pay income tax to the country where you claim bona fide residence? (See instructions.) 320 Yes No 330

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

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

Table with 8 columns: (a) Date arrived in U.S., (b) Date left U.S., (c) Number of days in U.S. on business, (d) Income earned in U.S. on business (attach computation). Rows include values like 340, 348, 356, 372, 380, 382, 384, 386, 388, 390, 392, 394, 396, 398, 400, 402, 404, 406, 408, 410.

15a List any contractual terms or other conditions relating to the length of your employment abroad. @415 "STM nn" 420

b Enter the type of visa under which you entered the foreign country. 430 @450 "STM nn"

c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation. 440 Yes No 460

d Did you maintain a home in the United States while living abroad? 470 Yes No 480

e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. *490 "STM nn" +495 "RENTED"

*+500 "STM nn" +510

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

- 16 The physical presence test is based on the 12-month period from ▶ 530 **YYYYMMDD** through ▶ 540 **YYYYMMDD** "CONTINUE
- 17 Enter your principal country of employment during your tax year. ▶ 550
- 18 If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Do not** include the income from column (f) below in Part IV, but report it on Form 1040. @560 "STM nn"

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)
*570 "STM nn"	+580 YYYYMMDD	+590 YYYYMM	+600	+610	+620
630	640	650	660	670	680
690	700	710	720	730	740
750	760	770	780	790	800

Part IV All Taxpayers

@805 "STM nn"

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2003 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Do not** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2003, no matter when you performed the service.

2003 Foreign Earned Income		Amount (in U.S. dollars)	
19	Total wages, salaries, bonuses, commissions, etc.	19	810
20	Allowable share of income for personal services performed (see instructions):		
a	In a business (including farming) or profession	20a	820
b	In a partnership. List partnership's name and address and type of income. ▶ @830 "STM nn"	20b	840
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
a	Home (lodging) @850 "STM nn"	21a	860
b	Meals @870 "STM nn"	21b	880
c	Car @890 "STM nn"	21c	900
d	Other property or facilities. List type and amount. ▶ *910 "STM nn" +920	21d	925
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
a	Cost of living and overseas differential 22a 930		
b	Family 22b 940		
c	Education 22c 950		
d	Home leave 22d 960		
e	Quarters 22e 970		
f	For any other purpose. List type and amount. ▶ *980 "STM nn" +990	22f	995
g	Add lines 22a through 22f	22g	1000
23	Other foreign earned income. List type and amount. ▶ *1010 "STM nn" +1020	23	1025
24	Add lines 19 through 21d, line 22g, and line 23	24	1030
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	1040
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2003 foreign earned income ▶	26	1050

Part V All Taxpayers

27	Enter the amount from line 26	27	1070	
Are you claiming the housing exclusion or housing deduction?				
<input type="checkbox"/> Yes. Complete Part VI.				
<input type="checkbox"/> No. Go to Part VII. 1075 "Y" or "N"				

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year (see instructions)	28	1080	
29	Number of days in your qualifying period that fall within your 2003 tax year (see instructions)	29	1090	days
30	Multiply \$30.77 by the number of days on line 29. If 365 is entered on line 29, enter \$11,233.00 here	30	1100	
31	Subtract line 30 from line 28. If the result is zero or less, do not complete the rest of this part or any of Part IX	31	1110	
32	Enter employer-provided amounts (see instructions)	32	1120	
33	Divide line 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	33	×	1130
34	Housing exclusion. Multiply line 31 by line 33. Enter the result but do not enter more than the amount on line 32. Also, complete Part VIII ▶	34	1140	

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

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

35	Maximum foreign earned income exclusion	35	\$80,000	00
36	<ul style="list-style-type: none"> If you completed Part VI, enter the number from line 29. All others, enter the number of days in your qualifying period that fall within your 2003 tax year (see the instructions for line 29). 	36	1160	days
37	<ul style="list-style-type: none"> If line 36 and the number of days in your 2003 tax year (usually 365) are the same, enter "1.000." Otherwise, divide line 36 by the number of days in your 2003 tax year and enter the result as a decimal (rounded to at least three places). 	37	×	1180
38	Multiply line 35 by line 37	38	1200	
39	Subtract line 34 from line 27	39	1210	
40	Foreign earned income exclusion. Enter the smaller of line 38 or line 39. Also, complete Part VIII ▶	40	1220	

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

41	Add lines 34 and 40	41	1230	
42	Deductions allowed in figuring your adjusted gross income (Form 1040, line 34) that are allocable to the excluded income. See instructions and attach computation @1240 "STM nn".	42	1250	
43	Subtract line 42 from line 41. Enter the result here and in parentheses on Form 1040, line 21. Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22. ▶	43	1260	

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

44	Subtract line 34 from line 31	44	1270	
45	Subtract line 41 from line 27	45	1280	
46	Enter the smaller of line 44 or line 45	46	1290	
Note: If line 45 is more than line 46 and you could not deduct all of your 2002 housing deduction because of the 2002 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.				
47	Housing deduction carryover from 2002 (from worksheet on page 4 of the instructions)	47	1300	
48	Housing deduction. Add lines 46 and 47. Enter the total here and on Form 1040 to the left of line 33. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶	48	1310	

Name shown on Form 1040

Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

Your social security number

006

:007:

You May Use This Form If You:

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

And You:

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

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

1 Bona Fide Residence Test

- a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year **010** **020** (see page 2 of the instructions)? Yes No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
 - If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b Enter the date your bona fide residence began ▶ **030**, and ended (see instructions) ▶ **040**.

2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during— **050** **060**
 { 2003 or } Yes No
 { any other period of 12 months in a row starting or ending in 2003? }
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ▶ **070** through ▶ **080**.

- 3 **Tax Home Test.** Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? **090** **100** Yes No
- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
 - If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information

4 Your foreign address (including country)		5 Your occupation	
110		120	
6 Employer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's foreign address	
130	140	150	
9 Employer is (check any that apply):			
a A U.S. business		<input type="checkbox"/> 160	
b A foreign business		<input type="checkbox"/> 170	
c Other (specify) ▶ 190		<input type="checkbox"/> 180	
10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ 200 "1982" through "2002"			
b If you did not file Form 2555 or 2555-EZ after 1981, check here ▶ <input type="checkbox"/> 210 and go to line 11a now.		220 230	
c Have you ever revoked the foreign earned income exclusion?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ 240			
11a List your tax home(s) during 2003 and date(s) established. ▶ 250 "STM nn" +260			
b Of what country are you a citizen/national? ▶ 270			

Part III Days Present in the United States—Complete this part if you were in the United States or its possessions during 2003.

12 (a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)
*290 YYYYMMDD"STM nn"	+300 YYYYMMDD	+310	+320
330	340	350	360
370	380	390	400
410	420	430	440
450	460	470	480
490	500	510	520
530	540	550	560
570	580	590	600
610	620	630	640

Part IV Figure Your Foreign Earned Income Exclusion @645 "STM nn"

13	Maximum foreign earned income exclusion	13	\$80,000	00
14	Enter the number of days in your qualifying period that fall within 2003	14	1160	days
15	Did you enter 365 on line 14?	15		
1165	<input type="checkbox"/> Yes. Enter "1.000."	}	×	. 1180
1175	<input type="checkbox"/> No. Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places).			
16	Multiply line 13 by line 15	16	1200	
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2003 (see instructions). Be sure to include this amount on Form 1040, line 7	17	1210	
18	Foreign earned income exclusion. Enter the smaller of line 16 or line 17 here and in parentheses on Form 1040, line 21 . Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ▶	18	1260	



Investment Credit

▶ Attach to your tax return.

2003

Attachment
 Sequence No. **52**

Identifying number

Part I Current Year Credit

1 Rehabilitation credit (see instructions for requirements that must be met):			
a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note: This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent. @025 "STM nn" 020, ▶ <input type="checkbox"/>			
Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
b Pre-1936 buildings	\$ 030 × 10% (.10)	1b	040
c Certified historic structures	045 \$ 050 × 20% (.20)	1c	060
(1) Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)			070
(2) Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)			/ 071/
d (1) Enter the date on which the 24- or 60-month measuring period begins	/ 074/ and ends / 075/		
(2) Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later)			\$ 076
(3) Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above			\$ 077
e Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)		1e	080
2 Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions)	\$ 090 × 10% (.10)	2	100
3 Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions)	\$ 110 × 10% (.10)	3	120
4 Credit from cooperatives. Enter the unused investment credit from cooperatives		4	130
5 Current year credit. Add lines 1b through 4	140 "TRA SEC" 150	5	add lines @165 "STMnn"

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

6 Regular tax before credits (see instructions)		6	170
7 Alternative minimum tax (see instructions)		7	180
8 Add lines 6 and 7		8	190
9a Foreign tax credit	9a 200		
b Credit for child and dependent care expenses (Form 2441, line 11)	9b 210		
c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	9c 220		
d Education credits (Form 8863, line 18)	9d 230		
e Credit for qualified retirement savings contributions (Form 8880, line 14)	9e 235		
f Child tax credit (Form 1040, line 49)	9f 240		
g Mortgage interest credit (Form 8396, line 11)	9g 250		
h Adoption credit (Form 8839, line 18)	9h 260		
i District of Columbia first-time homebuyer credit (Form 8859, line 11)	9i 270		
j Possessions tax credit (Form 5735, line 17 or 27)	9j 280		
k Credit for fuel from a nonconventional source	9k 290		
l Qualified electric vehicle credit (Form 8834, line 20)	9l 300		
m Add lines 9a through 9l		9m	310
10 Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15		10	320
11 Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-	11 340		
12 Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	12 350		
13 Tentative minimum tax (see instructions)	13 355		
14 Enter the greater of line 12 or line 13		14	360
15 Subtract line 14 from line 10. If zero or less, enter -0-		15	370
16 Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions.		16	380

▶ See instructions on pages 3 and 4.

Name(s) shown on return

▶ Attach to your tax return.

Identifying number

Part I Current Year Credit

1a	Current year investment credit (Form 3468)	1a	020	
b	Current year work opportunity credit (Form 5884)	1b	030	
c	Current year welfare-to-work credit (Form 8861)	1c	040	
d	Current year credit for alcohol used as fuel (Form 6478)	1d	050	
e	Current year credit for increasing research activities (Form 6765)	1e	060	
f	Current year low-income housing credit (Form 8586)	1f	070	
g	Current year enhanced oil recovery credit (Form 8830)	1g	080	
h	Current year disabled access credit (Form 8826)	1h	090	
i	Current year renewable electricity production credit (Form 8835)	1i	100	
j	Current year Indian employment credit (Form 8845)	1j	110	
k	Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1k	120	
l	Current year orphan drug credit (Form 8820)	1l	130	
m	Current year new markets credit (Form 8874)	1m	135	
n	Current year credit for small employer pension plan startup costs (Form 8881)	1n	137	
o	Current year credit for employer-provided child care facilities and services (Form 8882)	1o	139	
p	Current year credit for contributions to selected community development corporations (Form 8847)	1p	140	
q	Current year trans-Alaska pipeline liability fund credit (see instructions) @145 "STMnn"	1q	150	
r	Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1r	160	
2	Current year credit. Add lines 1a through 1r 162 "NMC" 166 @175 "STM nn"	2	170	
3	Passive activity credits included on line 2 (see instructions)	3	180	
4	Subtract line 3 from line 2	4	190	
5	Passive activity credits allowed for 2003 (see instructions)	5	200	
6	Carryforward of general business credit to 2003. See instructions for the schedule to attach @215 "STM nn"	6	210	
7	Carryback of general business credit from 2004 (see instructions)	7	220	
8	Current year credit. Add lines 4 through 7	8	230	

Part II Allowable Credit

9	Regular tax before credits (see instructions)	9	240	
10	Alternative minimum tax (see instructions)	10	250	
11	Add lines 9 and 10	11	260	
12a	Foreign tax credit	12a	270	
b	Credit for child and dependent care expenses (Form 2441, line 11)	12b	280	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	12c	290	
d	Education credits (Form 8863, line 18)	12d	300	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	12e	305	
f	Child tax credit (Form 1040, line 49)	12f	310	
g	Mortgage interest credit (Form 8396, line 11)	12g	320	
h	Adoption credit (Form 8839, line 18)	12h	330	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	12i	340	
j	Possessions tax credit (Form 5735, line 17 or 27)	12j	350	
k	Credit for fuel from a nonconventional source	12k	360	
l	Qualified electric vehicle credit (Form 8834, line 20)	12l	370	
m	Add lines 12a through 12l	12m	380	
13	Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13	390	
14	Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-	14	410	
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	420	
16	Tentative minimum tax (see instructions)	16	425	
17	Enter the greater of line 15 or line 16	17	430	
18	Subtract line 17 from line 13. If zero or less, enter -0-	18	440	
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions. Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations: See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions if there has been an ownership change, acquisition, or reorganization 450 "SEC 41 (G) "	19	490	

Name(s) shown on Form 1040

Your social security number

Before you begin: ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
 ✓ If you are a member of the armed forces, see the instructions to find out how to complete this form.

010 "MILITARY MOVE"		
1	Enter the amount you paid for transportation and storage of household goods and personal effects (see instructions)	1 040
2	Enter the amount you paid for travel and lodging in moving from your old home to your new home (see instructions). Do not include the cost of meals	2 042
3	Add lines 1 and 2	3 044
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in the wages box (box 1) of your Form W-2. This amount should be identified with code P in box 12 of your Form W-2	4 052
5	Is line 3 more than line 4?	
060	<input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7.	
070	<input type="checkbox"/> Yes. Moving expense deduction. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 27	5 180

General Instructions

A Change To Note

For 2003, the standard mileage rate for using your vehicle to move to a new home is 12 cents a mile.

Purpose of Form

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

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

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

Who May Deduct Moving Expenses

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

Distance Test

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



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

Distance Test Worksheet

Keep a Copy for Your Records



Members of the armed forces may not have to meet this test. For details, see the instructions on the back of this form.

1. Enter the number of miles from your **old home** to your **new workplace** 1. _____ miles
2. Enter the number of miles from your **old home** to your **old workplace** 2. _____ miles
3. Subtract line 2 from line 1. If zero or less, enter -0- 3. _____ miles

Is line 3 at least 50 miles?

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

Department of the Treasury
Internal Revenue Service

▶ See the Instructions on page 3.
▶ Attach this form to your income tax return.

Attachment
Sequence No. **23**

Name (as shown on your income tax return)

Taxpayer identification number

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

1 Nontaxable Use of Gasoline and Gasohol

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use of gasoline	\$.184	010	\$ 070	362
b	Use of gasoline on a farm for farming purposes	.184	020		
c	Other nontaxable use of gasoline "03, 04, 05, 07" >	030 .184	040		
	"03, 04, 05, 07" >	050 .184	060		
d	10% gasohol "01, 02, 03, 04, 05, 07" >	080 .132	090	\$ 100	359
e	7.7% gasohol " 01, 02, 03, 04, 05, 07" >	110 .14396	120	130	375
f	5.7% gasohol "01, 02, 03, 04, 05, 07" >	140 .15436	150	160	376

2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.15	170	\$ 180	354
b	Other nontaxable use "01, 03, 09, 10" >	190 .194	200	\$ 230	324
	"01, 03, 09, 10" >	210 .194	220		

3 Nontaxable Use of Undyed Diesel Fuel

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

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

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here @240. "STM nn." ▶ 250

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use "02, 03, 06, 07, 08" >	260 \$.244	270	\$ 300	360
	"02K, 03K, 06K, 07K, 08K" >	280 .244	290		
b	Use in trains	.20	310	320	353
c	Use in certain intercity and local buses	.17	330	340	350

4 Nontaxable Use of Undyed Kerosene

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

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

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here @350. "STM nn." ▶ 360

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Nontaxable use	"02, 03, 06, 07, 08" or blank	370 \$.244	380	\$ 410	346
	"02K, 03, 07, 08" or blank	390 .244	400		

5 Nontaxable Use of Aviation Fuel

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.175	460	470	355
b	Other nontaxable use "01, 03, 09, 10, 11"	.219	490	500	369
c	Other nontaxable uses "01, 03, 09, 10, 11"	.044	520	530	377

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel UV Registration No. ▶ 550

Claimant sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted. @560 "STM nn"

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use on a farm for farming purposes	\$.244	580	600	360
b	Use by a state or local government @605 "STM nn"	.244	590		

7 Sales by Registered Ultimate Vendors of Undyed Kerosene UV Registration No. ▶ 610
UP Registration No. ▶ 620

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate (for lines 7a and 7b) from the buyer and has no reason to believe any information in the certificate is false, or has the Regulations section 48.6427-10(e)(4) statement, if required, for line 7c. See the instructions for additional information to be submitted. @630 "STM nn" 640

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use on a farm for farming purposes @665 "STM nn"	\$.244	650	680	346
b	Use by a state or local government	.244	660		
c	Sales from a blocked pump	.244	670		

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in certain intercity and local buses	\$.062	690	700	352
b	Use in qualified local buses or school buses	.136	710	720	361

9 Gasohol Blending

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

	(a) Rate	Gallons of		(d) Amount of credit (col. (a) × col. (b))	(e) CRN	
		(b) Gasoline	(c) Alcohol			
a	10% gasohol	\$.03734	730	740	750	356
b	7.7% gasohol	.02804	760		780	357
c	5.7% gasohol	.02031	790	800	810	363

10 Total income tax credit claimed. Add lines 1 through 9, column (d). Enter here and on Form 1040, line 67 (also check box b on line 67); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ▶ **10** \$ **820**

Social Security and Medicare Tax on Unreported Tip Income

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

Name of person who received tips (as shown on Form 1040). If married, complete a separate Form 4137 for each spouse with unreported tips.
010

Social security number
020

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

***030 "STM nn"**

040

050

1	Total cash and charge tips you received in 2003 (see instructions)	1	060	
2	Total cash and charge tips you reported to your employer in 2003	2	070	
3	Subtract line 2 from line 1. This amount is income you must include in the total on Form 1040, line 7	3	080	
4	Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions)	4	090	
5	Unreported tips subject to Medicare tax. Subtract line 4 from line 3. Enter here and on line 2 of Schedule U below	5	100	
6	Maximum amount of wages (including tips) subject to social security tax	6	87,000	00
7	Total social security wages and social security tips (total of boxes 3 and 7 on Form(s) W-2) or railroad retirement (tier 1) compensation	7	110	
8	Subtract line 7 from line 6. If line 7 is more than line 6, enter -0- here and on line 9 and go to line 11	8	120	
9	Unreported tips subject to social security tax. Enter the smaller of line 5 or line 8 here and on line 1 of Schedule U below. If you received tips as a Federal, state, or local government employee, see instructions	9	124 "1.45% TIPS"	
			127	
			130	
10	Multiply line 9 by .062	10	140	
11	Multiply line 5 by .0145	11	190	
12	Add lines 10 and 11. Enter the result here and on Form 1040, line 56 ▶	12	200	

For Paperwork Reduction Act Notice, see instructions on back.

Form **4137** (2003)

Do Not Detach

SCHEDULE U (Form 1040)

Department of the Treasury
Internal Revenue Service

U.S. Schedule of Unreported Tip Income

For crediting to your social security record

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

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

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

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

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

Please do not write in this space

DLN—

Recapture of Investment Credit

▶ **Attach to your income tax return.**

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

Properties	Type of property—State whether rehabilitation, energy, reforestation, or transition property. (See the Instructions for Form 34 68 for the year the investment credit property was placed in service for definitions.) If rehabilitation property, also show type of building. If energy property, show type.
A	*010 "STM nn"
B	130
C	250
D	370

Original Investment Credit

Computation Steps: (see Specific Instructions)	Properties			
	A	B	C	D
1 Original rate of credit	1 +020	140	260	380
2 Cost or other basis	2*+023 "STM nn"	143	263	383
3 Original credit. Multiply line 2 by the percentage on line 1.	3 +080	200	320	440
4 Date property was placed in service	4 /+084/	/204/	/324/	/444/
5 Date property ceased to be qualified investment credit property	5 /+090/	/210/	/330/	/450/
6 Number of full years between the date on line 4 and the date on line 5	6 +100 "00"	220	340	460

Recapture Tax

7 Recapture percentage (see instructions)	7 +110	230	350	470
8 Tentative recapture tax. Multiply line 3 by the percentage on line 7.	8 +120	240	360	480
9 Add all the amounts on line 8	483 "TAX FROM ATTACHED"	486	486	490
10 Enter the recapture tax from property for which there was an increase in nonqualified nonrecourse financing (attach separate computation)	@495 "STM nn"	500	500	500
11 Add lines 9 and 10	510	510	510	510
12 Portion of original credit (line 3) not used to offset tax in any year, plus any carryback and carryforward of credits you now can apply to the original credit year because you have freed up tax liability in the amount of the tax recaptured. Do not enter more than line 11—see instructions	520	520	520	520
13 Total increase in tax. Subtract line 12 from line 11. Enter here and on the appropriate line of your tax return. See section 29(b)(4) if you claim the nonconventional source fuel credit. Electing large partnerships, see instructions.	530	530	530	530

General Instructions

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

Purpose of Form

Use Form 4255 to figure the increase in tax for the recapture of investment credit claimed.

Who Must Refigure the Investment Credit

Generally, you must refigure the investment credit and may have to recapture all or part of it if any of the following apply.

- You disposed of investment credit property before the end of 5 full years after the property was placed in service (recapture period).

- You changed the use of the property before the end of the recapture period so that it no longer qualifies as investment credit property.
- The business use of the property decreased before the end of the recapture period so that it no longer qualifies (in whole or in part) as investment credit property.
- Any building to which section 47(d) applies will no longer be a qualified rehabilitated building when placed in service.
- Any property to which section 48(a)(5) applies will no longer qualify as investment credit property when placed in service.
- Before the end of the recapture period, your proportionate interest was reduced by more than one-third in a partnership, S corporation, estate, or trust that allocated

the cost or other basis of property to you for which you claimed a credit.

- You returned leased property (on which you claimed a credit) to the lessor before the end of the recapture period.
- A net increase in the amount of nonqualified nonrecourse financing occurred for any property to which section 49(a)(1) applied. For more details, see the instructions for line 10.

Exceptions to recapture. Recapture of the investment credit does not apply to the following.

- A transfer because of the death of the taxpayer.
- A transfer between spouses or incident to divorce under section 1041. However, a later disposition by the transferee is subject to recapture to the same extent as if the transferor had disposed of the property at the later date.

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **67**

Name(s) shown on return	Business or activity to which this form relates <p align="center">010</p>	Identifying number
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Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$100,000																																		
2 Total cost of section 179 property placed in service (see page 2 of the instructions).	2	012																																		
3 Threshold cost of section 179 property before reduction in limitation	3	\$400,000																																		
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	014																																		
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	018																																		
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:45%;">(a) Description of property</th> <th style="width:15%;">(b) Cost (business use only)</th> <th style="width:15%;">(c) Elected cost</th> <th style="width:25%;"></th> </tr> </thead> <tbody> <tr> <td>6 *020 "STM nn" 050</td> <td align="center">+030 060</td> <td align="center">+040 070</td> <td rowspan="3" style="background-color: #cccccc;"></td> </tr> <tr> <td>7 Listed property. Enter the amount from line 29</td> <td align="center">7</td> <td align="center">080</td> </tr> <tr> <td>8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7</td> <td></td> <td align="center">8 081</td> </tr> <tr> <td>9 Tentative deduction. Enter the smaller of line 5 or line 8</td> <td></td> <td align="center">9 083</td> <td></td> </tr> <tr> <td>10 Carryover of disallowed deduction from line 13 of your 2002 Form 4562.</td> <td></td> <td align="center">10 088</td> <td></td> </tr> <tr> <td>11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)</td> <td></td> <td align="center">11 090</td> <td></td> </tr> <tr> <td>12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11</td> <td></td> <td align="center">12 092</td> <td></td> </tr> <tr> <td>13 Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12 ▶</td> <td align="center">13</td> <td align="center">094</td> <td style="background-color: #cccccc;"></td> </tr> </tbody> </table>			(a) Description of property	(b) Cost (business use only)	(c) Elected cost		6 *020 "STM nn" 050	+030 060	+040 070		7 Listed property. Enter the amount from line 29	7	080	8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		8 081	9 Tentative deduction. Enter the smaller of line 5 or line 8		9 083		10 Carryover of disallowed deduction from line 13 of your 2002 Form 4562.		10 088		11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)		11 090		12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11		12 092		13 Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12 ▶	13	094	
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Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

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

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	096
15 Property subject to section 168(f)(1) election (see page 4 of the instructions) @098 "STM nn"	15	101
16 Other depreciation (including ACRS) (see page 4 of the instructions) . . . @103 "STM nn"	16	105

Part III MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2003	17	107
18 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here 109 ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2003 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		*111 "STM nn"	+113	+115	+120	+130
b 5-year property		*140 "STM nn"	+150	+155	+160	+170
c 7-year property		*172 "STM nn"	+174	+175	+176	+178
d 10-year property		*180 "STM nn"	+190	+195	+200	+210
e 15-year property		*220 "STM nn"	+230	+235	+240	+250
f 20-year property		*275 "STM nn"	+285	+287	+295	+305
g 25-year property		*307 "STM nn"	25 yrs.	+309	S/L	+311
h Residential rental property	*313 "STM nn" 337	+317 343	27.5 yrs. 27.5 yrs.	MM MM	S/L S/L	+333 357
i Nonresidential real property	*363 "STM nn" *387 "STM nn"	+367 +393	39 yrs. +400	MM MM	S/L S/L	+383 +407

Section C—Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System

20a Class life		410	415	420	S/L	425
b 12-year		430	12 yrs.	435	S/L	440
c 40-year	445	450	40 yrs.	MM	S/L	455

Part IV Summary (see page 6 of the instructions)

21 Listed property. Enter amount from line 28	21	497
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	500
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	505

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

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

Section A—Depreciation and Other Information (Caution: See page 7 of the instructions for limits for passenger automobiles.)

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	762 (e) 764 Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	766 (i) 768 Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 6 of the instructions)							25	773	
26 Property used more than 50% in a qualified business use (see page 6 of the instructions):									
*775 "STM nn"	+780	+790 %	+800	+810	+815	+822	+830	+840	
850	860	870 %	880	890	895	902	910	920	
930	940	950 %	960	970	975	985	990	1000	
27 Property used 50% or less in a qualified business use (see page 6 of the instructions):									
*1010 "STM nn"	+1020	+1030 %	+1040	+1050	+1055	S/L+1060	+1070		
1090	1100	1110 %	1120	1130	1135	S/L 1140	1150		
1170	1180	1190 %	1200	1210	1215	S/L 1220	1230		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.							28	1500	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.								29	1600

Section B—Information on Use of Vehicles

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

30	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Total business/investment miles driven during the year (do not include commuting miles—see page 2 of the instructions)	*1620 "STM nn"		1660		1700		1740		1780		1820
31	+1630		1670		1710		1750		1790		1830	
32	+1640		1680		1720		1760		1800		1840	
33	+1645		1685		1725		1765		1805		1845	
34	Yes No		Yes No		Yes No		Yes No		Yes No		Yes No	
Was the vehicle available for personal use during off-duty hours?"	*1850 +1860		1910 1920		1970 1980		2030 2040		2090 2100		2150 2160	
35	+1863 +1867		1923 1927		1983 1987		2043 2047		2103 2107		2163 2167	
36	+1870 +1880		1930 1940		1990 2000		2050 2060		2110 2120		2170 2180	

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 8 of the instructions).

37	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	2190	2200
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners	2210	2220
39 Do you treat all use of vehicles by employees as personal use?	2230	2240
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	2250	2260
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions.)	2270	2280

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year	
42 Amortization of costs that begins during your 2003 tax year (see page 9 of the instructions):						
*2290 "STM nn"	+2300	+2310	+2320	+2330	+2340	
2350	2360	2370	2380	2390	2400	
43 Amortization of costs that began before your 2003 tax year.				43	2410	
44 Total. Add amounts in column (f). See page 9 of the instructions for where to report					44	2420



Exclusion of Income for Bona Fide Residents of American Samoa

▶ **Attach to Form 1040.** ▶ **See instructions below and on back.**

Name(s) shown on Form 1040

010

Your social security number

020

Part I General Information

- 1 Date bona fide residence began ▶ 030, and ended ▶ 040
- 2 Type of living quarters in American Samoa ▶ 050 Rented room 060 Rented house or apartment
070 Quarters furnished by employer 080 Purchased home 090 100
- 3a Did any of your family live with you in American Samoa during any part of the tax year? Yes No
- b If "Yes," who and for what period? ▶ *110 +120
- 4a Did you maintain any home(s) outside American Samoa? Yes No
- b If "Yes," show address of your home(s), whether it was rented, the name of each occupant, and his or her relationship to you. ▶ *150 +160 +170 *180
- 5 Name and address of employer (state if self-employed) ▶ 190 200
- 6 Complete columns (a) through (d) below for days absent from American Samoa during the tax year.

(a) Date left	(b) Date returned	(c) Number of days absent	(d) Reason for absence
*210	+220	+230	240
250	260	270	280
290	300	310	320
330	340	350	360

Part II Figure Your Exclusion. Include **only** income that qualifies for the exclusion. See instructions.

7 Wages, salaries, tips, etc.	7	370	
8 Taxable interest	8	380	
9 Ordinary dividends	9	390	
10 Business income	10	400	
11 Capital gain	11	410	
12 Rental real estate, royalties, etc.	12	420	
13 Farm income	13	430	
14 Other income. List type and amount ▶ +440 "AN", "MSA", "LTC", or "STM nn"	14	450	
		445	
15 Add lines 7 through 14. This is the amount you may exclude from your gross income this tax year ▶	15	460	

Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

If you qualify, use Form 4563 to figure the amount of income you may exclude from your gross income.

Who Qualifies

You qualify for the exclusion if you were a bona fide resident of American Samoa for the entire tax year. See **Bona Fide Residence Test** on this page.

TIP *In future years, bona fide residents of Guam and the Commonwealth of the Northern Mariana Islands (CNMI) may also qualify for the exclusion. They will not qualify, however, unless implementation agreements are in effect with the United States. At the time this form went to print, the CNMI had not*

entered into an implementation agreement. Also, the effective date of the agreement between the United States and Guam had not been determined.

Bona Fide Residence Test

To qualify under this test, you must be a bona fide resident of American Samoa for an uninterrupted period that includes a complete tax year (January 1–December 31 if you file a calendar year return).

No specific rule determines if you are a bona fide resident of American Samoa. At the time this form went to print, regulations defining the bona fide residence test under section 931 had not been published. The following factors may be considered:

- Intent,
- Establishment of a permanent home,
- Assimilation into the social, cultural, and economic environment, and

Casualties and Thefts

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

Name(s) shown on tax return

Identifying number

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

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

Property A	*010 "STM nn"
Property B	100
Property C	190
Property D	280

	Properties							
	A		B		C		D	
2 Cost or other basis of each property	2	+020	110	200	290			
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3	+030	120	210	300			
Note: If line 2 is more than line 3, skip line 4.								
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4	+040 "STM nn"	130	220	310			
5 Fair market value before casualty or theft	5	+050	140	230	320			
6 Fair market value after casualty or theft	6	+060	150	240	330			
7 Subtract line 6 from line 5	7	+070	160	250	340			
8 Enter the smaller of line 2 or line 7	8	+080	170	260	350			
9 Subtract line 3 from line 8. If zero or less, enter -0-	9	+090	180	270	360			
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10				370			
11 Enter the smaller of line 10 or \$100	11				380			
12 Subtract line 11 from line 10	12				390			
Caution: Use only one Form 4684 for lines 13 through 18.								
13 Add the amounts on line 12 of all Forms 4684	13				400			
14 Add the amounts on line 4 of all Forms 4684	14				410			
15 <ul style="list-style-type: none"> • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. 	15				420	430	435	
16 If line 14 is less than line 13, enter the difference	16					438		
17 Enter 10% of your adjusted gross income from Form 1040, line 35. Estates and trusts, see instructions.	17					440		
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18					450		

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

Identifying number

SECTION B—Business and Income-Producing Property

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

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

Property A	*470 "STM nn"
Property B	560
Property C	650
Property D	740

		Properties							
		A		B		C		D	
20	Cost or adjusted basis of each property	20	+480	570	660	750			
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 Note: If line 20 is more than line 21, skip line 22.	21	+490	580	670	760			
22	Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	22	500 "STM nn"	590	680	770			
23	Fair market value before casualty or theft	23	+510	600	690	780			
24	Fair market value after casualty or theft	24	+520	610	700	790			
25	Subtract line 24 from line 23	25	+530	620	710	800			
26	Enter the smaller of line 20 or line 25 Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	26	+540	630	720	810			
27	Subtract line 21 from line 26. If zero or less, enter -0-	27	+550	640	730	820			
28	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions).	28				830			

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

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

Casualty or Theft of Property Held One Year or Less

29	*840 "STM nn"	(+850)	(+860)	+870
	880	(890)	(900)	910
30	Totals. Add the amounts on line 29	30 (920)	(930)	940
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions			948 "PAL"
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, partnerships, and S corporations, see instructions			950
				958 "PAL"
				960

Casualty or Theft of Property Held More Than One Year

33	Casualty or theft gains from Form 4797, line 32	33	970	
34	*980 "STM nn"	(+990)	(+1000)	+1010
	1020	(1030)	(1040)	1050
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35 (1060)	(1070)	
36	Total gains. Add lines 33 and 34, column (c)			1080
37	Add amounts on line 35, columns (b)(i) and (b)(ii)			1090
38	If the loss on line 37 is more than the gain on line 36:			
a	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions			1098 "PAL"
				1100
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11			1108 "PAL"
				1110
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3, column (g) and the net post-May 5 gain or (loss), if applicable, in column (h)			1120
	Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 7. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 6.			

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

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

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

1 Enter the gross proceeds from sales or exchanges reported to you for 2003 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	030
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Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (See instructions.)

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) for entire year. Subtract (f) from the sum of (d) and (e)	(h) Post-May 5, 2003, gain or (loss)* (see below)
2*040 "STM nn"	+050	+060	+070	+080	+090	+095	+100 "STM nn"
120	130	140	150	160	170	175	180
200	210	220	230	240	250	255	256
280	290	300	310	320	330	335	340
3 Gain, if any, from Form 4684, line 39						3 440	445
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37						4 450	455
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5 456	460
6 Gain, if any, from line 32, from other than casualty or theft						6 461	465
7 Combine lines 2 through 6 in columns (g) and (h). Enter the gain or (loss) here and on the appropriate line as follows:						7 482	490
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6, or Form 1120S, Schedule K, line 5. Skip lines 8, 9, 11, and 12 below.							
All others. If line 7, column (g), is zero or a loss, enter that amount on line 11 below and skip lines 8, 9, and 12. If line 7, column (g), is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain or (loss) in each column as a long-term capital gain or (loss) on Schedule D and skip lines 8, 9, 11, and 12 below.							
8 Nonrecaptured net section 1231 losses from prior years (see instructions)						8 500	510
9 Subtract line 8 from line 7. If line 9, column (g), is zero or less, enter -0- in column (g). If line 9, column (g), is zero, enter the gain from line 7, column (g), on line 12 below. If line 9, column (g), is more than zero, enter the amount from line 8, column (g), on line 12 below and include the gain or (loss) in each column of line 9 as a long-term capital gain or (loss) on Schedule D (see instructions)						9 511	515

*Corporations (other than S corporations) should not complete column (h). Partnerships and S corporations must complete column (h). All others must complete column (h) only if line 7, column (g), is a gain and the amount, if any, on line 8, column (g), does not equal or exceed the gain on line 7, column (g). Include in column (h) all gains and losses from column (g) from sales, exchanges, or conversions (including installment payments received) after May 5, 2003. However, do not include gain attributable to unrecaptured section 1250 gain.

Part II Ordinary Gains and Losses

10 Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less):							
*520 "STM nn"	+530	+540	+550	+560	+570	+575	
600	610	620	630	640	650	655	
680	690	700	710	720	730	735	
760	770	780	790	800	810	815	
11 Loss, if any, from line 7, column (g)						11 (925)	
12 Gain, if any, from line 7, column (g), or amount from line 8, column (g), if applicable						12 930	
13 Gain, if any, from line 31				948 "PAL"		13 940	
14 Net gain or (loss) from Form 4684, lines 31 and 38a						14 955	
15 Ordinary gain from installment sales from Form 6252, line 25 or 36						15 970	
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824						16 974	
17 Recapture of section 179 expense deduction for partners and S corporation shareholders for property dispositions from 2002-2003 fiscal year partnerships and S corporations (see instructions)						17 980	
18 Combine lines 10 through 17. Enter the gain or (loss) here and on the appropriate line as follows:						18 1010	
a For all except individual returns. Enter the gain or (loss) from line 18 on the return being filed.							
b For individual returns:							
(1) If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18b(1)." See instructions							
						18b(1) 1020	
(2) Redetermine the gain or (loss) on line 18 excluding the loss, if any, on line 18b(1). Enter here and on Form 1040, line 14							
						18b(2) 1030	

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A *1050 "STM nn"	+1060	+1070
B 1130	1140	1150
C 1210	1220	1230
D 1290	1300	1310

These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing)	20 +1080	1160	1240	1320
21	Cost or other basis plus expense of sale	21 +1090	1170	1250	1330
22	Depreciation (or depletion) allowed or allowable	22 1100 "STM nn"	1180	1260	1340
23	Adjusted basis. Subtract line 22 from line 21	23 +1110	1190	1270	1350
24	Total gain. Subtract line 23 from line 20	24 +1120	1200	1280	1360
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a *1370 "STM nn"	1390	1410	1430
b	Enter the smaller of line 24 or 25a	25b +1380	1400	1420	1440
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a *1450 "STM nn"	1520	1590	1660
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b +1460	1530	1600	1670
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c +1470	1540	1610	1680
d	Additional depreciation after 1969 and before 1976	26d +1480	1550	1620	1690
e	Enter the smaller of line 26c or 26d	26e *1490 "STM nn"	1560	1630	1700
f	Section 291 amount (corporations only)	26f +1500	1570	1640	1710
g	Add lines 26b, 26e, and 26f	26g +1510	1580	1650	1720
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a *1730 "STM nn"	1760	1790	1820
b	Line 27a multiplied by applicable percentage (see instructions)	27b +1740	1770	1800	1830
c	Enter the smaller of line 24 or 27b	27c +1750	1780	1810	1840
28 If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a *1850 "STM nn"	1870	1890	1910
b	Enter the smaller of line 24 or 28a	28b +1860	1880	1900	1920
29 If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a *1930 "STM nn"	1950	1970	1990
b	Enter the smaller of line 24 or 29a (see instructions)	29b +1940	1960	1980	2000

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

30	Total gains for all properties. Add property columns A through D, line 24	30	2010
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	2020
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6, column (g), and if applicable, column (h)	32	2030

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

	(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33* 2070 "STM nn" +2080
34	Recomputed depreciation. See instructions	34 2090
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35 2110

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

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on Form 1040

Your social security number

Employer ID number (EIN), if any

010

A Did you actively participate in the operation of this farm during 2003 (see instructions)? **030** Yes No 035

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

1 Income from production of livestock, produce, grains, and other crops	1	050	
2a Cooperative distributions (Form(s) 1099-PATR) 2a 060	2b	075	2b Taxable amount
3a Agricultural program payments (see instructions) 3a 090	3b	095	3b Taxable amount
4 Commodity Credit Corporation (CCC) loans (see instructions):			
a CCC loans reported under election @100 "STM nn"	4a	110	
b CCC loans forfeited 4b 112	4c	115	4c Taxable amount
5 Crop insurance proceeds and certain disaster payments (see instructions):			
a Amount received in 2003 @123 "STM nn" 5a 120	5b	122	5b Taxable amount
c If election to defer to 2004 is attached, check here ▶ 124 5d Amount deferred from 2002 .	5d	126	
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)	6	140	
7 Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 ▶	7	150	

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

8 Car and truck expenses (see Schedule F instructions). Also attach Form 4562	8	165		21 Pension and profit-sharing plans	21	320	
9 Chemicals	9	170		22 Rent or lease:			
10 Conservation expenses (see instructions)	10	180		a Vehicles, machinery, and equipment (see instructions)	22a	330	
11 Custom hire (machine work)	11	185		b Other (land, animals, etc.)	22b	335	
12 Depreciation and section 179 expense deduction not claimed elsewhere	12	190		23 Repairs and maintenance	23	340	
13 Employee benefit programs other than on line 21 (see Schedule F instructions)	13	200		24 Seeds and plants purchased	24	350	
14 Feed purchased	14	210		25 Storage and warehousing	25	370	
15 Fertilizers and lime	15	220		26 Supplies purchased	26	380	
16 Freight and trucking	16	230		27 Taxes	27	390	
17 Gasoline, fuel, and oil	17	240		28 Utilities	28	400	
18 Insurance (other than health)	18	250		29 Veterinary, breeding, and medicine	29	410	
19 Interest:		@255 "STM nn"		30 Other expenses (specify):			
a Mortgage (paid to banks, etc.)	19a	260		a *420 "STM nn"	30a	+430	
b Other . . . @265 "STM nn"	19b	270		b	30b	450	
20 Labor hired (less employment credits) (see Schedule F instructions)	20	280		c	30c	470	
				d	30d	490	
				e	30e	510	
				f	30f	512	
				g	30g	514	
31 Total expenses. Add lines 8 through 30g ▶	31	600					
32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33	32	605	"PAL"			610	
33 If line 32 is a loss, you must check the box that describes your investment in this activity (see instructions)	33a		<input type="checkbox"/> All investment is at risk. 615				
	33b		<input type="checkbox"/> Some investment is not at risk. 620				
You may need to complete Form 8582 to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40	33c	630					

Investment Interest Expense Deduction

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2003 (see instructions)	1	010
2	Disallowed investment interest expense from 2002 Form 4952, line 7	2	020
3	Total investment interest expense. Add lines 1 and 2	3	030

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	032	
4b	Qualified dividends included on line 4a	4b	+070	
4c	Subtract line 4b from line 4a	4c	+070	
4d	Net gain from the disposition of property held for investment	4d	+090	
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions) 102 "ELEC" 104	4e	100	
4f	Subtract line 4e from line 4d	4f	110	
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g	120	
4h	Investment income. Add lines 4c, 4f, and 4g	4h	130	
5	Investment expenses (see instructions)	5	140	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6	150	

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2004. Subtract line 6 from line 3. If zero or less, enter -0-	7	160
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	8	170

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

General Instructions

A Change To Note

In general, qualified dividends shown on Form 1040, line 9b (or Form 1041, line 2b(2)), are excluded from investment income. But you can elect on Form 4952, line 4g, to include part or all of your qualified dividends in investment income. See the instructions for line 4g for details.

Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2003 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

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

Who Must File

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

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

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

- You have no disallowed investment interest expense from 2002.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See **Pub. 535**, Business Expenses.

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness.

Investment interest expense is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on this page).

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

Investment interest expense **does not** include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you **do not** materially participate and any rental activity. See the Instructions for **Form 8582**, Passive Activity Loss Limitations, for details.
- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

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

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

Department of the Treasury
Internal Revenue Service

▶ Attach to beneficiary's tax return.

2003

Attachment
Sequence No. **73**

▶ See instructions on back.

A Name(s) as shown on return		010		B Social security number		020	
C Name and address of trust		030		D Employer identification number		060	
E Type of trust (see instructions)		F Beneficiary's date of birth		G Enter number of trusts from which you received accumulation distributions in this tax year		100	
<input type="checkbox"/> 070 Domestic <input type="checkbox"/> 080 Foreign		090					

Part I Average Income and Determination of Computation Years

1 Amount of current distribution that is considered distributed in earlier tax years (from Schedule J (Form 1041), line 37, column (a))	1	110		
2 Distributions of income accumulated before you were born or reached age 21	2	120		
3 Subtract line 2 from line 1	3	130		
4 Taxes imposed on the trust on amounts from line 3 (from Schedule J (Form 1041), line 37, column (b))	4	140		
5 Total (add lines 3 and 4)	5	150		
6 Tax-exempt interest included on line 5 (from Schedule J (Form 1041), line 37, column (c))	6	160		
7 Taxable part of line 5 (subtract line 6 from line 5)	7	170		
8 Number of trust's earlier tax years in which amounts on line 7 are considered distributed	8	180		
9 Average annual amount considered distributed (divide line 3 by line 8)	9	190		
10 Multiply line 9 by .25	10	200		
11 Number of earlier tax years to be taken into account (see instructions)	11	210		
12 Average amount for recomputing tax (divide line 7 by line 11). Enter here and in each column on line 15	12	220		
13 Enter your taxable income before this distribution for the 5 immediately preceding tax years	(a) 2002	(b) 2001	(c) 2000	(d) 1999
	230	240	250	260
			(e) 1998	270

Part II Tax Attributable to the Accumulation Distribution

		(a) ...280	(b) ...390	(c) ...500
14 Enter the amounts from line 13, eliminating the highest and lowest taxable income years	14	290	400	510
15 Enter amount from line 12 in each column	15	300	410	520
16 Recomputed taxable income (add lines 14 and 15)	16	310	420	530
17 Income tax on amounts on line 16	17	320	430	540
18 Income tax before credits on line 14 income	18	330	440	550
19 Additional tax before credits (subtract line 18 from line 17)	19	340	450	560
20 Tax credit adjustment	20	350	460	570
21 Subtract line 20 from line 19	21	360	470	580
22 Alternative minimum tax adjustments	22	370	480	590
23 Combine lines 21 and 22	23	380	490	600
24 Add columns (a), (b), and (c), line 23	24			610
25 Divide the line 24 amount by 3	25			620
26 Multiply the amount on line 25 by the number of years on line 11.	26			630
27 Enter the amount from line 4	27			640
28 Partial tax attributable to the accumulation distribution (subtract line 27 from 26) (If zero or less, enter -0-).	28			670

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

▶ Attach to Form 1040 or Form 1041.

Name of recipient of distribution

010

Identifying number

020

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

	Yes	No
1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form	1 024	026
2 Did you roll over any part of the distribution? If "Yes," do not use this form	2 030	040
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3 042	044
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, do not use this form.	4 084	086
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this form for a 2003 distribution from your own plan	5a 190	200
b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this distribution	5b 201	202

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

6 Capital gain part from Form 1099-R, box 3 204 "NUA" 206	6 210	
7 Multiply line 6 by 20% (.20) ▶	7 220	
If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 41, or Form 1041, Schedule G, line 1b, whichever applies.		

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

8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a. 230 "NUA" 235	8 240	
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9 250	
10 Total taxable amount. Subtract line 9 from line 8	10 260	
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11 270	
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18	12 280	
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000	13 290	
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14 300	
15 Multiply line 14 by 20% (.20)	15 310	
16 Minimum distribution allowance. Subtract line 15 from line 13	16 320	
17 Subtract line 16 from line 12	17 330	
18 Federal estate tax attributable to lump-sum distribution	18 340	
19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19 350	
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places).	20 .351	
21 Multiply line 16 by the decimal on line 20	21 352	
22 Subtract line 21 from line 11	22 353	
23 Multiply line 19 by 10% (.10)	23 605	
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24 610	
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25 620	
26 Multiply line 22 by 10% (.10)	26 660	
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27 670	
28 Multiply line 27 by ten (10)	28 680	
29 Subtract line 28 from line 25. Multiple recipients, see instructions 695 "MRD" ▶	29 690	
30 Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 41, or Form 1041, Schedule G, line 1b, whichever applies ▶	30 705	

Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number
:003:

Part I Income From Guam or the CNMI Reported on Form 1040

	Guam	CNMI
1 Wages, salaries, tips, etc.	120	125
2 Taxable interest	130	135
3 Ordinary dividends	140	145
4 Taxable refunds, credits, or offsets of state and local income taxes	150	155
5 Alimony received	160	165
6 Business income or (loss)	170	175
7 Capital gain or (loss)	180	185
8 Other gains or (losses)	190	195
9 IRA distributions (taxable amount)	200	205
10 Pensions and annuities (taxable amount)	210	215
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	220	225
12 Farm income or (loss)	230	235
13 Unemployment compensation	240	245
14 Social security benefits (taxable amount)	250	255
15 Other income. List type and amount ▶ *260 *265	+263	+275
16 Total income. Add lines 1 through 15. "STM nn" "STM nn"▶	280	285

Part II Adjusted Gross Income From Guam or the CNMI Reported on Form 1040

17 Educator expenses	287	288
18 IRA deduction	290	295
19 Student loan interest deduction	300	305
20 Tuition and fees deduction	307	308
21 Moving expenses	320	325
22 One-half of self-employment tax	330	335
23 Self-employed health insurance deduction	340	345
24 Self-employed SEP, SIMPLE, and qualified plans	350	355
25 Penalty on early withdrawal of savings	360	365
26 Alimony paid	370	375
27 Add lines 17 through 26	380	385
28 Adjusted gross income. Subtract line 27 from line 16 ▶	390	395

Part III Payments of Income Tax to Guam or the CNMI

29 Payments on estimated tax return filed with Guam or the CNMI	400	405
30 Income tax withheld from your wages while employed by the U.S. Government as a civilian in Guam or the CNMI	410	415
31 Income tax withheld from your wages while employed as a member of the U.S. Armed Forces in Guam or the CNMI	420	425
32 Income tax withheld from your wages earned in Guam or the CNMI other than amounts on lines 29 through 31	430	435
33 Total payments. Add lines 29 through 32. ▶	440	445

Instructions

Section references are to the Internal Revenue Code.

Purpose of form. This form provides information to the United States so the IRS can figure the individual income tax that is due to Guam or the CNMI.

Who must file. Use this form if **all three** of the following apply.

1. You file a U.S. income tax return on Form 1040.
2. You report adjusted gross income of \$50,000 or more.
3. At least \$5,000 of the gross income on your return is from Guam or CNMI sources.
These requirements apply whether you file a single or joint return.

(Continued on back)

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

2003

Attachment
Sequence No. **29**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number

010

020

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

030

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

If this is an amended
return, check here

040

050

060

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 57, without filing Form 5329. See the instructions for Form 1040, line 57.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040—see above). You also may have to complete this part if you received a Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	072	
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: <u>073</u>	2	074	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	076	
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 57	4	078	
<i>Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).</i>				

Part II Additional Tax on Certain Distributions From Education Accounts

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

5	Distributions included in income from Coverdell ESAs and QTPs	5	081	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	084	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	087	
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 57	8	091	

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2003 than is allowable or you had an amount on line 17 of your 2002 Form 5329.

9	Enter your excess contributions from line 16 of your 2002 Form 5329 (see instructions). If zero, go to line 15	9	094	
10	If your traditional IRA contributions for 2003 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	100	
11	2003 traditional IRA distributions included in income (see instructions)	11	110	
12	2003 distributions of prior year excess contributions (see instructions)	12	120	
13	Add lines 10, 11, and 12	13	130	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	140	
15	Excess contributions for 2003 (see instructions)	15	145	
16	Total excess contributions. Add lines 14 and 15	16	150	
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2003 (including 2003 contributions made in 2004). Include this amount on Form 1040, line 57	17	160	

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

Cat. No. 13329Q

Form **5329** (2003)

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2003 than is allowable or you had an amount on line 25 of your 2002 Form 5329.

18	Enter your excess contributions from line 24 of your 2002 Form 5329 (see instructions). If zero, go to line 23	18	400	
19	If your Roth IRA contributions for 2003 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	410	
20	2003 distributions from your Roth IRAs (see instructions)	20	420	
21	Add lines 19 and 20	21	430	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	440	
23	Excess contributions for 2003 (see instructions)	23	450	
24	Total excess contributions. Add lines 22 and 23	24	460	
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2003 (including 2003 contributions made in 2004). Include this amount on Form 1040, line 57	25	480	

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2003 were more than is allowable or you had an amount on line 33 of your 2002 Form 5329.

26	Enter the excess contributions from line 32 of your 2002 Form 5329 (see instructions). If zero, go to line 31	26	490	
27	If the contributions to your Coverdell ESAs for 2003 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	500	
28	2003 distributions from your Coverdell ESAs (see instructions)	28	510	
29	Add lines 27 and 28	29	520	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30	530	
31	Excess contributions for 2003 (see instructions)	31	540	
32	Total excess contributions. Add lines 30 and 31	32	550	
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2003 (including 2003 contributions made in 2004). Include this amount on Form 1040, line 57	33	570	

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2003 than is allowable or you had an amount on line 41 of your 2002 Form 5329.

34	Enter the excess contributions from line 40 of your 2002 Form 5329 (see instructions). If zero, go to line 39	34	580	
35	If the contributions to your Archer MSAs for 2003 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	590	
36	2003 distributions from your Archer MSAs from Form 8853, line 10	36	600	
37	Add lines 35 and 36	37	610	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38	620	
39	Excess contributions for 2003 (see instructions)	39	630	
40	Total excess contributions. Add lines 38 and 39	40	640	
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2003. Include this amount on Form 1040, line 57	41	660	

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

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

42	Minimum required distribution for 2003 (see instructions)	42	670	
43	Amount actually distributed to you in 2003	43	680	
44	Subtract line 43 from line 42. If zero or less, enter -0-	44	690	
45	Additional tax. Enter 50% (.50) of line 44. Include this amount on Form 1040, line 57	45	720	

Signature. Complete **only** if you are filing this form by itself and not with your tax return. 700 "WAIVER" @710 "STM nn"

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

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



Information Return of U.S. Persons With Respect To Certain Foreign Corporations

(Rev. January 2003)
Department of the Treasury
Internal Revenue Service

▶ See separate instructions.
Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning **010**, 20, and ending **020**, 20

File In Duplicate
(see **When and Where To File** on page 1 of the instructions)

Name of person filing this return	A Identifying number
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) 050	B Category of filer (See page 1 of the instructions. Check applicable box(es): <input type="checkbox"/> 120 <input type="checkbox"/> 130 <input type="checkbox"/> 135 <input type="checkbox"/> 140 <input type="checkbox"/> 150 <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 @136 "STM nn")
City or town, state, and ZIP code 060 070 080	C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period 160 %
Filer's tax year beginning 090 , 20, and ending 100 , 20 105 @107 "STM nn"	

D Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director
170	180 182 184 186	190	200	210	220 @225
230	240 242 244 246	250	260	270	280 @285
290	300 302 304 306	310	320	330	340 @345
350	360 362 364 366	370	380	390	400 @405

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation	b Employer identification number, if any
420 430 440 450 460 465	470
	c Country under whose laws incorporated
	480

d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency
490	500	510	520	523

2 Provide the following information for the foreign corporation's accounting period stated above. **525**

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
530 540 550 560 570 580	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
	590	600

c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different
610 620 630 640 650 655	660 670 680 690 700 710

Schedule A Stock of the Foreign Corporation

Part I—All Classes of Stock

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
ALPHA VALUE: "C" = COMMON, "P" =		
*720 PREFERRED, "T" = TREASURY OR "STM nn"	+730	+740
750	760	770
780	790	800
810	820	830 835

Part II—Additional Information for Preferred Stock

(To be completed **only** by Category 1 filers for foreign personal holding companies.)

(a) Description of each class of Preferred stock (Note: This description should match the corresponding description entered in Part I, column (a).)	(b) Par value in functional currency	(c) Rate of dividend	(d) Indicate whether the stock is cumulative or noncumulative
*840 "STM nn"	850	+860	+870 "C" =
880	890	900	910 CUMULATIVE
920	930	940	950 "N" = 955

Schedule B U.S. Shareholders of Foreign Corporation (See page 4 of the instructions.)

(a) Name, address, and identifying number of shareholder			(b) Description of each class of stock held by shareholder <i>(Note: This description should match the corresponding description entered in Schedule A, Part I, column (a).)</i>	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
980	990	1000	1040	1050	1060	1065
1010	1020	1030	1070	1080	1090	
			1100	1110	1120	
			1130	1140	1150	
1170	1180	1190	1230	1240	1250	1255
1200	1210	1220	1260	1270	1280	
			1290	1300	1310	
			1320	1330	1340	
1360	1370	1380	1420	1430	1440	1445
1390	1400	1410	1450	1460	1470	
			1480	1490	1500	
			1510	1520	1530	
1550	1560	1570	1610	1620	1630	1635
1580	1590	1600	1640	1650	1660	
			1670	1680	1690	
			1700	1710	1720	
1740	1750	1760	1800	1810	1820	1825
1770	1780	1790	1830	1840	1850	
			1860	1870	1880	
			1890	1900	1910	
						@1915 "STM nn"

Schedule C Income Statement (See page 5 of the instructions.)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales	1a 1930	1940
	b Returns and allowances	1b 1950	1960
	c Subtract line 1b from line 1a	1c 1970	1980
	2 Cost of goods sold	2 1990	2000
	3 Gross profit (subtract line 2 from line 1c)	3 2010	2020
	4 Dividends	4 2030	2040
	5 Interest	5 2050	2060
	6 Gross rents, royalties, and license fees	6 2070	2080
	7 Net gain or (loss) on sale of capital assets	7 2090	2100
8 Other income (attach schedule)	8 2110	2130 @2140	
9 Total income (add lines 3 through 8)	9 2150	2160 "STM nn"	
Deductions	10 Compensation not deducted elsewhere	10 2170	2180
	11 Rents, royalties, and license fees	11 2190	2200
	12 Interest	12 2210	2200
	13 Depreciation not deducted elsewhere.	13 2230	2240
	14 Depletion	14 2250	2260
	15 Taxes (exclude provision for income, war profits, and excess profits taxes)	15 2270	2280
	16 Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes)	16 2290	2310 @2320 "STM nn"
17 Total deductions (add lines 10 through 16)	17 2330	2340	
Net Income	18 Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9)	18 2350	2360
	19 Extraordinary items and prior period adjustments (see instructions)	19 2370	2380
	20 Provision for income, war profits, and excess profits taxes (see instructions)	20 2390	2400
	21 Current year net income or (loss) per books (combine lines 18 through 20)	21 2410	2415

Schedule E **Income, War Profits, and Excess Profits Taxes Paid or Accrued** (See page 5 of instructions.)

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			2430
2	*2440	+2450	+2460	+2470
3	2480	2490	2500	2510
4	2520	2530	2540	2550
5	2560	2570	2580	2590
6	2600	2610	2620	2630
7	2640	2650	2660	2670
8	Total			2680

Schedule F **Balance Sheet**

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See page 5 of the instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	2690	2700
2a	Trade notes and accounts receivable	2710	2720
2b	Less allowance for bad debts	(2730)	(2740)
3	Inventories	2750	2760
4	Other current assets (attach schedule)	2770	2790 @2800
5	Loans to shareholders and other related persons	2810	2820 "STM nn"
6	Investment in subsidiaries (attach schedule)	2830	2850 @2860
7	Other investments (attach schedule)	2870	2890 "STM nn"
8a	Buildings and other depreciable assets	2910	2920 @2900
8b	Less accumulated depreciation	(2930)	(2940) "STM nn"
9a	Depletable assets	2950	2960
9b	Less accumulated depletion	(2970)	(2980)
10	Land (net of any amortization)	2990	3000
11	Intangible assets:		
11a	a Goodwill	3010	3020
11b	b Organization costs	3030	3040
11c	c Patents, trademarks, and other intangible assets	3050	3060
11d	d Less accumulated amortization for lines 11a, b, and c	(3070)	(3080)
12	Other assets (attach schedule)	3090	3110 @3120
13	Total assets	3130	3140 "STM nn"
Liabilities and Shareholders' Equity			
14	Accounts payable	3150	3160
15	Other current liabilities (attach schedule)	3170	3190 @3200
16	Loans from shareholders and other related persons	3210	3220 "STM nn"
17	Other liabilities (attach schedule)	3230	3250 @3260
18	Capital stock:		"STM nn"
18a	a Preferred stock	3270	3280
18b	b Common stock	3290	3300
19	Paid-in or capital surplus (attach reconciliation)	3305	3315 @3320
20	Retained earnings	3330	3340 "STM nn"
21	Less cost of treasury stock	(3350)	(3360)
22	Total liabilities and shareholders' equity	3370	3380

Schedule G Other Information

- Yes No
- 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? 3410 3420
 If "Yes," see page 5 of the instructions for required attachment. @3425
"STM nn"
- 2 During the tax year, did the foreign corporation own an interest in any trust? 3430 3440
- 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3? 3450 3460
 If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each entity. @3465
"STM nn"

Schedule H Current Earnings and Profits (See page 5 of the instructions.)

Important: Enter the amounts on lines 1 through 5c in **functional** currency.

1 Current year net income or (loss) per foreign books of account		1	3470
2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions	
a Capital gains or losses	3480	3490	
b Depreciation and amortization	3500	3510	
c Depletion	3520	3530	
d Investment or incentive allowance	3540	3550	
e Charges to statutory reserves	3560	3570	
f Inventory adjustments	3580	3590	
g Taxes	3600	3610	
h Other (attach schedule)	3620	3630	
3 Total net additions	3640		
4 Total net subtractions		3650	
5a Current earnings and profits (line 1 plus line 3 minus line 4)			3660
b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)			3670
c Combine lines 5a and 5b			3680
d Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions))			3690
Enter exchange rate used for line 5d ▶			3700

@3635
"STM nn"

Schedule I Summary of Shareholder's Income From Foreign Corporation (See page 5 of instructions.)

1 Subpart F income (line 40b, Worksheet A in the instructions)	1	3710
2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions)	2	3720
3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)	3	3730
4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	4	3740
5 Factoring income	5	3750
6 Total of lines 1 through 5. Enter here and on your income tax return. See page 6 of instructions	6	3760
7 Dividends received (translated at spot rate on payment date under section 989(b)(1))	7	3770
8 Exchange gain or (loss) on a distribution of previously taxed income	8	3780

- Yes No
- Was any income of the foreign corporation blocked? 3790 3795
- Did any such income become unblocked during the tax year (see section 964(b))? 3800 3805
- If the answer to either question is "Yes," attach an explanation. @3810 "STM nn" @3815 "STM nn"



**SCHEDULE J
(Form 5471)**

(Rev. January 2003)
Department of the Treasury
Internal Revenue Service

**Accumulated Earnings and Profits (E&P)
of Controlled Foreign Corporation**

OMB No. 1545-0704

▶ Attach to Form 5471. See Instructions for Form 5471.

Name of person filing Form 5471

Identifying number

Name of foreign corporation

020

	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)		(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
			(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	
1 Balance at beginning of year	030	110	170	220	320
2a Current year E&P	040				
b Current year deficit in E&P	050				
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	060	120			
Amounts included under section 951(a) or reclassified under section 959(c) in current year	070	130	180	230	280
5a Actual distributions or reclassifications of previously taxed E&P			190	240	290
b Actual distributions of nonpreviously taxed E&P	080	140			
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)			200	250	300
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	090	150			
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	100	160	210	260	330

**SCHEDULE M
(Form 5471)**

(Rev. January 2003)
Department of the Treasury
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

OMB No. 1545-0704

▶ **Attach to Form 5471. See Instructions for Form 5471.**

Name of person filing Form 5471	Identifying number
---------------------------------	--------------------

Name of foreign corporation 020

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See page 10 of the instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ 022 024

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)	030	230	430	630	830
2 Sales of property rights (patents, trademarks, etc.) . .	040	240	440	640	840
3 Compensation received for technical, managerial, engineering, construction, or like services . .	050	250	450	650	850
4 Commissions received	060	260	460	660	860
5 Rents, royalties, and license fees received	070	270	470	670	870
6 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income) . .	080	280	480	680	880
	090	290	490	690	890
7 Interest received	100	300	500	700	900
8 Premiums received for insurance or reinsurance	110	310	510	710	910
9 Add lines 1 through 8					
10 Purchases of stock in trade (inventory)	120	320	520	720	920
11 Purchases of tangible property other than stock in trade . .	130	330	530	730	930
12 Purchases of property rights (patents, trademarks, etc.) . .	140	340	540	740	940
13 Compensation paid for technical, managerial, engineering, construction, or like services . .	150	350	550	750	950
	160	360	560	760	960
14 Commissions paid	170	370	570	770	970
15 Rents, royalties, and license fees paid	180	380	580	780	980
16 Dividends paid	190	390	590	790	990
17 Interest paid	200	400	600	800	1000
18 Add lines 10 through 17 . .					
19 Amounts borrowed (enter the maximum loan balance during the year) — see instructions .	210	410	610	810	1010
20 Amounts loaned (enter the maximum loan balance during the year) — see instructions .	220	420	620	820	1020



**SCHEDULE N
(Form 5471)**

(Rev. January 2003)
Department of the Treasury
Internal Revenue Service

**Return of Officers, Directors, and 10% or More
Shareholders of a Foreign Personal Holding Company**

OMB No. 1545-0704

▶ Attach to Form 5471. See Instructions for Form 5471.

Name of person filing Form 5471	Identifying number
---------------------------------	--------------------

Name of foreign corporation	020
-----------------------------	-----

Important: All amounts must be stated in U.S. dollars translated from functional currency. See page 10 of the instructions for the relevant exchange rate.

Enter the relevant functional currency and the exchange rate(s) used throughout this schedule ▶ 030 035 @036

Part I Shareholder Information

Section A—Outstanding Securities Convertible Into Stock of the Corporation or Options Granted by the Corporation

Description of securities (attach a complete, detailed statement of conversion privileges)	Interest rate (%)	Face value	
		Beginning of year	End of year
*040	+050	+060	+070
080	090	100	110
120	130	140	150
160	170	180	190

Section B—List of Holders of Convertible Securities or Options Granted by the Corporation

Name and address of each holder of convertible securities or options (designate nonresident aliens)	Class of securities	Securities held				Explanation and date of any change in holdings of securities during the year	
		Beginning of year		End of year			
		Number	Face value	Number	Face value		
200 205 210 220 230 240	ALPHA: "C" = COMMON	250	260	270	280	290	300 305
310 315 320 330 340 350	"P" = PREFERRED "T" = TREASURY	360	370	380	390	400	410 415
420 425 430 440 450 460		470	480	490	500	510	520 525

Part II Income Information

Section A—Undistributed Foreign Personal Holding Company Income

1	Gross income as defined in section 555 (attach schedule)	1	530	@535	"STM nn"
2	Deductions allowable under section 161 (attach schedule)	2	540	@545	"STM nn"
3	Taxable income or (loss) (subtract line 2 from line 1)	3	550		
4	Adjustments to taxable income or (loss) (see page 12 of instructions):				
a	Taxes (see instructions)	4a	560	@565	"STM nn"
b	Charitable contributions	4b	570		
c	Special deductions disallowed	4c	580		
d	Net operating loss	4d	590		
e	Expenses and depreciation applicable to property of the taxpayer	4e	600	@605	"STM nn"
f	Taxes and contributions to pension trusts	4f	610		
g	Total adjustments (combine lines 4a through 4f)	4g	620		
5	Combine line 3 and line 4g	5	630		
6	Deduction for dividends paid during tax year. Enter the amount from Section B, line 12, below	6	640		
7	Subtract line 6 from line 5	7	650		
8	Deduction allowed under section 563(c) for dividends paid after close of tax year (see instructions). Attach designation required by Rev. Proc. 90-26, 1990-1 C.B. 512	8	660	@665	"STM nn"
9	Undistributed foreign personal holding company income (subtract line 8 from line 7)	9	670		

Section B—Deduction for Dividends Paid During Tax Year (see instructions)

	Date paid		Amount	
10 Taxable dividends paid during tax year:				
a Cash	680	10a	690	
b Property other than cash or the corporation's own securities (indicate nature of property)	700	10b	710	715
c Obligations of the corporation (bonds, notes, scrip, etc.)	720	10c	730	
11 Consent dividends (attach schedule)		11	740	@745 "STM nn"
12 Deduction for dividends paid during tax year (add lines 10a through 11). Enter here and on line 6 above		12	750	@755 "STM nn"



**SCHEDULE O
(Form 5471)**

(Rev. January 2003)

Department of the Treasury
Internal Revenue Service

Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock

OMB No. 1545-0704

▶ **Attach to Form 5471. See Instructions for Form 5471.**

Name of person filing Form 5471

Identifying number

Name of foreign corporation

020

Important: Complete a **separate** Schedule O for each foreign corporation for which information must be reported.

Part I To Be Completed by U.S. Officers and Directors

(a) Name of shareholder for whom acquisition information is reported		(b) Address of shareholder				(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition
030	035	040	050	060	070	080	090	100
110	115	120	130	140	150	160	170	180
190	195	200	210	220	230	240	250	260
270	275	280	290	300	310	320	330	340 @345 "STM nn"

Part II To Be Completed by U.S. Shareholders

Note: If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.

Section A—General Shareholder Information

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	
350 355 360 370 380 390 395	400	410	420	430
440 445 450 460 470 480 485	490	500	510	520
530 535 540 550 560 570 575	580	590	600	610 @615 @620 "STM nn"

Section B—U.S. Persons Who Are Officers or Directors of the Foreign Corporation

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es)	
			Officer	Director
630 635	640 650 660 670	680	690	700
710 715	720 730 740 750	760	770	780
790 795	800 810 820 830	840	850	860 @1255 "STM nn"

Section C—Acquisition of Stock

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively
870	880	890	900	910	920	930
940	950	960	970	980	990	1000
1010	1020	1030	1040	1050	1060	1065

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 612000

Schedule O (Form 5471) (Rev. 1-2003)

ALPHA "C" = COMMON

"P" = PREFERRED "T"

= TREASURY

B-85

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired						
1080	1090	1095	1100	1110	1120	1130	1135
1140	1150	1155	1160	1170	1180	1190	1195
1200	1210	1215	1220	1230	1240	1250	1253 @1255 "STM nn"

Section D—Disposition of Stock

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively
1260	1270	1280	1290	1300	1310	1320
1330	1340	1350	1360	1370	1380	1390
1400	1410	1420	1430	1440	1450	1460

(f) Amount received	(g) Name and address of person to whom disposition of stock was made						
1470	1480	1485	1490	1500	1510	1520	1525
1530	1540	1545	1550	1560	1570	1580	1585
1590	1600	1605	1610	1620	1630	1640	1643 @1645 "STM nn"

Section E—Organization or Reorganization of Foreign Corporation

(a) Name and address of transferor							(b) Identifying number (if any)	(c) Date of transfer
1650	1655	1660	1670	1680	1690	1695	1700	1710
1720	1725	1730	1740	1750	1760	1765	1770	1780
1790	1795	1800	1810	1820	1830	1835	1840	1850

(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or securities issued by, foreign corporation	
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)		
1860	1870	1880	1890	
1900	1910	1920	1930	
1940	1950	1960	1970	@1975 "STM nn"

Section F—Additional Information

(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits). @1980 "STM nn"

(b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ▶ 1990

(c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see page 13 of the instructions for an example). @2000 "STM nn"



International Boycott Report

For tax year beginning 010, 20 ,
and ending 020, 20 .

▶ **Controlled groups, see page 3 of instructions.**

Name _____ Identifying number 003

Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.)
050

City or town, state, and ZIP code
060 070 080

Address of service center where your tax return is filed
090

Type of filer (check one):

- 100 Individual 110 Partnership 120 Corporation 130 Trust 140 Estate 150 Other

1 Individuals—Enter adjusted gross income from your tax return (see page 2 of instructions) 160

2 Partnerships and corporations:

- a Partnerships—Enter each partner's name and identifying number.
- b Corporations—Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.

If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated.

Name	Identifying number
<u>170</u>	<u>180</u>
<u>190</u>	<u>200</u>
<u>210</u>	<u>220</u>
<u>230</u>	<u>240</u>
<u>250</u>	<u>260</u>
<u>270</u>	<u>280</u>
<u>290</u>	<u>300</u>

If more space is needed, attach additional sheets and check this box **310**

	Code	Description
c Enter principal business activity code and description (see instructions)	<u>320</u>	<u>330</u>
d IC-DISCs—Enter principal product or service code and description (see instructions)	<u>340</u>	<u>350</u>

3 Partnerships—Each partnership filing Form 5713 must give the following information:

- a Partnership's total assets (see instructions) 360
- b Partnership's ordinary income (see instructions) 370

4 Corporations—Each corporation filing Form 5713 must give the following information:

- a Type of form filed (Form 1120, 1120-F, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.) 380
- b Common tax year election (see page 2 of instructions)
 - (1) Name of corporation ▶ 390
 - (2) Employer identification number 400
 - (3) Common tax year beginning 410, 20 , and ending 420, 20
- c Corporations filing this form enter:
 - (1) Total assets (see instructions) 430
 - (2) Taxable income before net operating loss and special deductions (see instructions) 440

5 Estates or trusts—Enter total income (Form 1041, page 1) 450

6 Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):

- a Foreign tax credit 460
- b Deferral of earnings of controlled foreign corporations 470
- c Deferral of IC-DISC income 480
- d FSC exempt foreign trade income 490
- e Foreign trade income qualifying for the extraterritorial income exclusion 500

**Please
Sign
Here**

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature _____ Date _____ Title _____

7 The following information must be submitted by every person filing Form 5713:

	Yes	No
a Are you a U.S. shareholder (as defined in section 951(b)) of any foreign corporation (including a FSC that does not use the administrative pricing rules) that had operations reportable under section 999(a)?	520	530
b If "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))?	540	550
c Do you own any stock of an IC-DISC?	560	570
d Do you claim any foreign tax credit?	580	590
e Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has operations reportable under section 999(a)?	600	610
If "Yes," did that corporation participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?	620	630
f Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) who has operations reportable under section 999(a)?	640	650
If "Yes," did that person participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?	660	670
g Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)?	680	690
h Are you a partner in a partnership that has reportable operations under section 999(a)?	700	710
i Are you a foreign sales corporation (FSC) (as defined in section 922(a) as in effect before its repeal)?	720	730
j Are you excluding extraterritorial income (defined in section 114(e)) from gross income?	732	734

Part I **Operations in or Related to a Boycotting Country** (See instructions beginning on page 3.)

	Yes	No
8 Boycott of Israel —Did you have any operations in or related to any country (or with the government, a company, or a national of that country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3)? (See Boycotting Countries on page 2 of the instructions.)	740	750
If "Yes," enter name of the country, identifying number of person having operations, principal business activity code, and a description of the principal business activity. If you are an IC-DISC, also enter the product code. If more space is needed, attach additional sheets using the exact format and check this box <input type="checkbox"/>	760	

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a *770 "STM nn"	+780	+790	*+800 "STM nn"	
b 820	830	840	850	
c 870	880	890	900	
d 920	930	940	950	
e 970	980	990	1000	
f 1020	1030	1040	1050	
g 1070	1080	1090	1100	
h 1120	1130	1140	1150	
i 1170	1180	1190	1200	
j 1220	1230	1240	1250	
k 1270	1280	1290	1300	
l 1320	1330	1340	1350	
m 1370	1380	1390	1400	
n 1420	1430	1440	1450	
o 1470	1480	1490	1500	

9 Nonlisted countries boycotting Israel—Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel? **Yes No**
 1610 1620

If "Yes," enter the country, identifying number of person having operations, the principal business activity code, and a description of the principal business activity. If you are an IC-DISC, also enter the product code. If more space is needed, attach additional sheets using the exact format and check this box

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a *1640 "STM nn"	+1650	+1660	*+1670 "STM nn"	
b 1690	1700	1710	1720	
c 1740	1750	1760	1770	
d 1790	1800	1810	1820	
e 1840	1850	1860	1870	
f 1890	1900	1910	1920	
g 1940	1950	1960	1970	
h 1990	2000	2010	2020	

10 Boycotts other than the boycott of Israel—Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel? **Yes No**
 2040 2050

If "Yes," enter the country, identifying number of person having operations, the principal business activity code, and a description of the principal business activity. If you are an IC-DISC, also enter the product code. If more space is needed, attach additional sheets using the exact format and check this box

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a *2070 "STM nn"	+2080	+2090	*+2100 "STM nn"	
b 2120	2130	2140	2150	
c 2170	2180	2190	2200	
d 2220	2230	2240	2250	
e 2270	2280	2290	2300	
f 2320	2330	2340	2350	
g 2370	2380	2390	2400	
h 2420	2430	2440	2450	

11 Were you requested to participate in or cooperate with an international boycott? **Yes No**
 2470 2480

If "Yes," attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See page 4 of instructions.)
 @2485 "STM nn" or blank

12 Did you participate in or cooperate with an international boycott? **Yes No**
 2490 2500

If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See page 4 of instructions.)
 @2505 "STM nn" or blank

Note: If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and C (Form 5713).

Part II Requests for and Acts of Participation in or Cooperation With an International Boycott

Requests		Agreements	
Yes	No	Yes	No

13a Did you receive requests to enter into, or did you enter into, any agreement (see page 4 of instructions):

- (1) As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to—
 - (a) Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country? 2530 2550
 - (b) Refrain from doing business with any U.S. person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country? 2570 2590
 - (c) Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion? 2610 2630
 - (d) Refrain from employing individuals of a particular nationality, race, or religion? 2650 2660 2670 2680
- (2) As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott? 2690 2710

b Requests and agreements—If the answer to any part of 13a is “Yes,” indicate below the country, the identifying number of the person receiving the request or having the agreement, principal business activity code, description of the principal business activity, the number and the number code indicating the type of participation or cooperation requested or agreed to. If you are an IC-DISC, also enter the product code in column (5). (See page 4 of instructions.) If more space is needed, attach additional sheets using the exact format and check this box. 2730

Name of country (1)	Identifying number of person receiving the request or having the agreement (2)	Principal business activity		IC-DISCs only—Enter product code (5)	Type of cooperation or participation			
		Code (3)	Description (4)		Number of requests		Number of agreements	
					Total (6)	Code (7)	Total (8)	Code (9)
*2740 "STM nn" or blank a	+2750	+2760	*+2770 "STM nn"		+2790	+2800	+2810	+2820
b 2830	2840	2850	2860		2880	2890	2900	2910
c 2920	2930	2940	2950		2970	2980	2990	3000
d 3010	3020	3030	3040		3060	3070	3080	3090
e 3100	3110	3120	3130		3150	3160	3170	3180
f 3190	3200	3210	3220		3240	3250	3260	3270
g 3280	3290	3300	3310		3330	3340	3350	3360
h 3370	3380	3390	3400		3420	3430	3440	3450
i 3460	3470	3480	3490		3510	3520	3530	3540
j 3550	3560	3570	3580		3600	3610	3620	3630
k 3640	3650	3660	3670		3690	3700	3710	3720
l 3730	3740	3750	3760		3780	3790	3800	3810
m 3820	3830	3840	3850		3870	3880	3890	3900
n 3910	3920	3930	3940		3960	3970	3980	3990
o 4000	4010	4020	4030		4050	4060	4070	4080
p 4090	4100	4110	4120		4140	4150	4160	4170



**SCHEDULE A
(Form 5713)**

(Rev. November 2001)
Department of the Treasury
Internal Revenue Service

**International
Boycott Factor (Section 999(c)(1))**

*Complete only if you are **not** computing a loss of tax benefits using the specifically attributable taxes and income method on Schedule B (Form 5713)*

▶ **Attach to Form 5713.** ▶ **See instructions on page 2.**

OMB No. 1545-0216

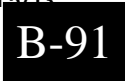
Name	Identifying number 003
------	----------------------------------

Name of country being boycotted (check one): Israel Other (identify) ▶ **040**
020 030

Important: *If you are involved in more than one boycott, use a separate Schedule A for each boycott and attach to Form 5713.*

Name of Country (1)	Purchases, sales, and payroll attributable to boycotting operations, by operation		
	Boycott purchases (2)	Boycott sales (3)	Boycott payroll (4)
a 050	060	070	080
b 090	100	110	120
c 130	140	150	160
d 170	180	190	200
e 210	220	230	240
f 250	260	270	280
g 290	300	310	320
h 330	340	350	360
i 370	380	390	400
j 410	420	430	440
k 450	460	470	480
l 490	500	510	520
m 530	540	550	560
n 570	580	590	600
o 610	620	630	640
Total	650	660	670

1 Numerator of boycott factor (add totals of columns (2), (3), and (4))	680	
2 Denominator of boycott factor:		
a Total purchases from countries other than United States	690	
b Total sales to or from countries other than United States	700	
c Total payroll paid or accrued for services performed in countries other than United States	710	
d Total of lines 2a, b, and c	720	
3 International boycott factor (divide line 1 by line 2d). Enter here and on Schedule C (Form 5713) (see instructions) ▶	730	



**SCHEDULE B
(Form 5713)**

(Rev. November 2001)

Department of the Treasury
Internal Revenue Service

**Specifically Attributable Taxes
and Income (Section 999(c)(2))**

▶ Complete only if you are **not** computing a loss of tax benefits using the international boycott factor on Schedule A (Form 5713).

▶ **Attach to Form 5713.** ▶ See instructions on page 2.

OMB No. 1545-0216

Name _____ Identifying number **003**

Name of country being boycotted (check one) . **020** Israel **030** Other (identify) ▶ **040**

Important: If you are involved in more than one international boycott, use a separate Schedule B (Form 5713) to compute the specifically attributable taxes and income for each boycott.

Specifically Attributable Taxes and Income by Operation (Use a separate line for each operation.)

Name of country (1)	Principal business activity		Foreign tax credit	Subpart F income	IC-DISC income	FSC income
	Code (2)	Description (3)	Foreign taxes attributable to boycott operations (4)	Prorated share of international boycott income (5)	Taxable income attributable to boycott operations (6)	Taxable income attributable to boycott operations (7)
a	050	060	070	080	090	
b	120	130	140	150	160	
c	190	200	210	220	230	
d	260	270	280	290	300	
e	330	340	350	360	370	
f	400	410	420	430	440	
g	470	480	490	500	510	
h	540	550	560	570	580	
i	610	620	630	640	650	
j	680	690	700	710	720	
k	750	760	770	780	790	
l	820	830	840	850	860	
m	890	900	910	920	930	
n	960	970	980	990	1000	
o Total			1030	1040		

For Paperwork Reduction Act Notice, see the instructions for Form 5713. Cat. No. 12060S Schedule B (Form 5713) (Rev. 11-2001)

**SCHEDULE C
(Form 5713)**

(Rev. November 2001)
Department of the Treasury
Internal Revenue Service

Tax Effect of the International Boycott Provisions

▶ Attach to Form 5713.

▶ See instructions on page 2.

▶ For Paperwork Reduction Act Notice, see Instructions for Form 5713.

OMB No. 1545-0216

Name	Identifying number 003
------	----------------------------------

- 1** Method used to compute loss of tax benefits (check one):
- a** International boycott factor from Schedule A (Form 5713). See lines 2a, 3a, 4a, and 5a below **020**
 - b** Identification of specifically attributable taxes and income from Schedule B (Form 5713). See lines 2b, 3b, 4b, and 5b below **030**

2 Reduction of foreign tax credit (section 908(a)):	
a International boycott factor. Complete if you checked box 1a above and answered "Yes" to the credit question on line 7d, Form 5713.	
(1) Foreign tax credit before adjustment from Form 1116 or 1118. (See instructions.)	040
(2) International boycott factor from Schedule A (Form 5713), line 3	050
(3) Reduction of foreign tax credit. Multiply line 2a(1) by line 2a(2). Enter here and on Form 1116 or 1118. (See instructions.)	060
(4) Adjusted foreign tax credit. Subtract line 2a(3) from line 2a(1)	070
b Specifically attributable taxes and income. Complete if you checked box 1b above and answered "Yes" to the question on line 7d, Form 5713. Enter the amount from line o, column (4), Schedule B (Form 5713)	080
Enter the appropriate part of this amount on Form 1116 or 1118. (See instructions.)	

3 Denial of deferral under subpart F (section 952(a)(3)):	
a International boycott factor. Complete if you checked box 1a above and answered "Yes" to the question on line 7b, Form 5713.	
(1) Prorated share of total income of controlled foreign corporations (See instructions.)	090
(2) Prorated share of income attributable to earnings and profits of controlled foreign corporations included in income under sections 951(a)(1)(A)(ii), 951(a)(1)(A)(iii), 951(a)(1)(B), 952(a)(1), 952(a)(2), 952(a)(4), 952(a)(5), and 952(b)	100
(3) Subtract line 3a(2) from line 3a(1)	110
(4) International boycott factor from Schedule A (Form 5713), line 3	120
(5) Prorated share of subpart F international boycott income. Multiply line 3a(3) by line 3a(4). Enter here and on line 24 of Worksheet A in the Form 5471 instructions	130
b Specifically attributable taxes and income. Complete if you checked box 1b above and answered "Yes" to the question on line 7b, Form 5713. Enter the amount from line o, column (5), Schedule B (Form 5713) here and on line 24 of Worksheet A in the Form 5471 instructions	140

4 Denial of IC-DISC benefits (section 995(b)(1)(F)(ii)):	
a International boycott factor. Complete if you checked box 1a above and answered "Yes" to the question on line 7c, Form 5713.	
(1) Prorated share of section 995(b)(1)(F)(i) amount. (See instructions.)	150
(2) International boycott factor from Schedule A (Form 5713), line 3	160
(3) Prorated share of IC-DISC international boycott income. Multiply line 4a(1) by line 4a(2). Enter this amount here and on line 10, Part I, Schedule J, Form 1120-IC-DISC	
b Specifically attributable taxes and income. Complete if you checked box 1b above and answered "Yes" to the question on line 7c, Form 5713. Enter the amount from line o, column (6), Schedule B (Form 5713) here and on line 10, Part I, Schedule J, Form 1120-IC-DISC	

5 Denial of exemption of foreign trade income (section 927(e)(2), as in effect before its repeal):	
a International boycott factor. Complete if you checked box 1a above and answered "Yes" to the question on line 7i, Form 5713.	
(1) Add amounts from columns (a) and (b), line 10, Schedule B (Form 1120-FSC)	190
(2) International boycott factor from Schedule A (Form 5713), line 3	
(3) Exempt foreign trade income of a FSC attributable to international boycott operations. Multiply line 5a(1) by line 5a(2). Enter here and on line 2, Schedule F, Form 1120-FSC	210
b Specifically attributable taxes and income. Complete if you checked box 1b above and answered "Yes" to the question on line 7i, Form 5713. Enter the amount from line o, column (7), Schedule B (Form 5713) here and on line 2, Schedule F, Form 1120-FSC	220

6 Reduction of foreign trade income qualifying for the extraterritorial income exclusion. Complete if you answered "Yes" to the question on line 7j, Form 5713.	
a Enter amount from line 49 of Form 8873	240
b International boycott factor from Schedule A (Form 5713), line 3	250
c Reduction of qualifying foreign trade income. Multiply line 6a by 6b. Enter here and on Form 8873, line 50	260

Instructions

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

Purpose of Form

Schedule C (Form 5713) is used to compute the loss of tax benefits attributable to participation in or cooperation with an international boycott.

Who Must File

Complete Schedule C (Form 5713) if you completed either Schedule A or Schedule B of Form 5713.

Partnerships. Each partner must complete a separate Schedule C (Form 5713). Partnerships do not complete Schedule C (Form 5713).

Controlled groups. Unless a controlled group (described in section 993(a)(3)) files a consolidated return, each member may independently choose to either **(a)** apply the international boycott factor under section 999(c)(1) or **(b)** identify specifically attributable taxes and income under section 999(c)(2). Each member must consistently use a single method to figure the loss of tax benefits.

Example. A member that chooses to use the international boycott factor must apply it to determine its loss of the section 902 indirect foreign tax credit on a dividend that another member of the controlled group paid to it, even if the other member determines its own loss of tax benefits by identifying specifically attributable taxes and income.

Other Requirements

- A person who applies the international boycott factor to one operation must apply the factor to all that tax year's operations under section 908(a), 952(a)(3), 995(b)(1)(F)(ii), or 927(e)(2).
- A person who identifies specifically attributable taxes and income under section 999(c)(2) must use that method for all that tax year's operations under section 908(a), 952(a)(3), 995(b)(1)(F)(ii), or 927(e)(2).
- An IC-DISC whose tax year differs from the common tax year of the controlled group of which it is a member does not need to amend its return to show on Schedule J (Form 1120-IC-DISC) the amount of IC-DISC benefits lost because of boycott participation. Because the IC-DISC benefits are lost at the shareholder level, the shareholder must include in income the prorated share of income attributable to boycott operations shown on line 4a(3).
- A person excluding extraterritorial income must reduce qualifying foreign trade income using the international boycott factor computed on Schedule A.

Lines 2 through 6

Note. All line references are to 2001 forms unless otherwise noted.

Line 2a(1). Enter the foreign tax credit before adjustment from Form 1116 or 1118. Individual filers, enter the amount from line 31, Part IV, of Form 1116. Corporate filers, enter the amount from line 11, Part III, Schedule B, of Form 1118.

Line 2a(3). Enter the reduction of foreign tax credit from this line on either Form 1116 or 1118. Individual filers, enter this amount on line 32, Part IV, of Form 1116. Corporate filers, enter this amount on line 12, Part III, Schedule B, of Form 1118.

Line 2b. Enter the reduction of foreign taxes available for credit from line 2b on Form 1116 or 1118. Individual filers, include this amount on line 12, Part III, of Form 1116. Corporations, enter this amount on line C, Schedule G, of Form 1118.

Line 3a(1). Enter your share of the income of the controlled foreign corporation on line 3a(1).

Nonexempt foreign trade income of a foreign sales corporation (FSC) that was computed without regard to the administrative pricing rules is subject to the subpart F rules. Include your share of these types of income on line 3a(1).

Line 4a(1). Enter the prorated share of section 995(b)(1)(F)(i) amount on line 4a(1) as follows:

• **Shareholder that is not a C corporation.** Enter the pro rata share of line 8, Part I, Schedule J, Form 1120-IC-DISC.

• **Shareholder that is a C corporation.** Enter the pro rata share of line 8, Part I, Schedule J, Form 1120-IC-DISC, multiplied by 16/17.



Name(s) shown on return

Identifying number

Part I Current Year Credit (Members of a controlled group, see instructions.)

1	Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who began work for you before January 1, 2004, are certified as members of a targeted group; and:			
a	Worked for you at least 120 hours but fewer than 400 hours \$ 040 × 25% (.25)	1a	050	
b	Worked for you at least 400 hours \$ 060 × 40% (.40)	1b	070	
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages @085 "STMnn"	2	080	
3	Work opportunity credits from pass-through entities:			
	If you are a—	Then enter the total of the current year credits from—		
	a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.		
	b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13		
	c Beneficiary	Schedule K-1 (Form 1041), line 14		
	d Patron	Written statement from cooperative		
3		3	090	
4	Current year credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)	4	110	

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

5	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 41	}	5	120
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
6	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35	}	6	130
	• Corporations. Enter the amount from Form 4626, line 14			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
7	Add lines 5 and 6	7	140	
8a	Foreign tax credit	8a	150	
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	160	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	170	
d	Education credits (Form 8863, line 18)	8d	180	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	185	
f	Child tax credit (Form 1040, line 49)	8f	190	
g	Mortgage interest credit (Form 8396, line 11)	8g	200	
h	Adoption credit (Form 8839, line 18)	8h	210	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	220	
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	230	
k	Credit for fuel from a nonconventional source	8k	240	
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	250	
m	Add lines 8a through 8l	8m	260	
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	270	
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	290	
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	300	
12	Tentative minimum tax (see instructions)	12	305	
13	Enter the greater of line 11 or line 12	13	310	
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	320	
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	330	

At-Risk Limitations

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

Identifying number

Description of activity (see page 2 of the instructions)

009

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts
(see page 2 of the instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	010	
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:			
a	Schedule D	2a	020	
b	Form 4797	2b	030	
c	Other form or schedule	2c	040	
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	050	
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	(060)	
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	070	

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6	080	
7	Increases for the tax year (see page 4 of the instructions)	7	090	
8	Add lines 6 and 7	8	100	
9	Decreases for the tax year (see page 4 of the instructions)	9	110	
10a	Subtract line 9 from line 8	10a	120	
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b	130	

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for 2002, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11	140	
12	Increases at effective date	12	150	
13	Add lines 11 and 12	13	160	
14	Decreases at effective date	14	170	
15	Amount at risk (check box that applies):			
180 a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15	200	
190 b	<input type="checkbox"/> From 2002 Form 6198, line 19b. Do not enter the amount from line 10b of the 2002 form.			
16	Increases since (check box that applies):			
a	<input type="checkbox"/> Effective date <input type="checkbox"/> The end of your 2002 tax year	16	230	
17	Add lines 15 and 16	17	240	
18	Decreases since (check box that applies):			
a	<input type="checkbox"/> Effective date <input type="checkbox"/> The end of your 2002 tax year	18	270	
19a	Subtract line 18 from line 17	19a	280	
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b	290	

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20	300	
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover.	21	(310)	

Note: If the loss is from a passive activity, see **Form 8582**, *Passive Activity Loss Limitations*, or **Form 8810**, *Corporate Passive Activity Loss and Credit Limitations*, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.



▶ See separate instructions.

2003

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. **32**

Name(s) shown on Form 1040

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 38, and go to line 2. Otherwise, enter the amount from Form 1040, line 35, and go to line 7. (If zero or less, enter as a negative amount.)	1	035	
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 35 .	2	045	
3	Taxes from Schedule A (Form 1040), line 9	3	065	
4	Certain interest on a home mortgage not used to buy, build, or improve your home	4	085	
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5	087	
6	If Form 1040, line 35, is over \$139,500 (over \$69,750 if married filing separately), enter the amount from line 9 of the worksheet for Schedule A (Form 1040), line 28	6	(089)	
7	Tax refund from Form 1040, line 10 or line 21	7	(092)	
8	Investment interest expense (difference between regular tax and AMT)	8	094	
9	Depletion (difference between regular tax and AMT)	9	096	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	098	
11	Interest from specified private activity bonds exempt from the regular tax	11	100	
12	Qualified small business stock (see instructions)	12	102	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	104	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	14	106	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	110	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	114	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT).	17	118	
18	Passive activities (difference between AMT and regular tax income or loss)	18	122	
19	Loss limitations (difference between AMT and regular tax income or loss)	19	126	
20	Circulation costs (difference between regular tax and AMT)	20	130	
21	Long-term contracts (difference between AMT and regular tax income)	21	134	
22	Mining costs (difference between regular tax and AMT)	22	138	
23	Research and experimental costs (difference between regular tax and AMT)	23	142	
24	Income from certain installment sales before January 1, 1987	24	(146)	
25	Intangible drilling costs preference	25	150	
26	Other adjustments, including income-based related adjustments	26	154	
27	Alternative tax net operating loss deduction	27	(267)	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see page 7 of the instructions.)	28	283	

Part II Alternative Minimum Tax

29	Exemption. (If this form is for a child under age 14, see page 7 of the instructions.)			
	IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .	
	Single or head of household.	\$112,500	\$40,250	} 29 306 "C" 287
	Married filing jointly or qualifying widow(er)	150,000	58,000	
	Married filing separately	75,000	29,000	
	If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.			
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here			30 315
31	• If you reported capital gain distributions directly on Form 1040, line 13a; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 16 and 17a of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 65 here.			} 31 325
	• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.			
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions)			32 330
33	Tentative minimum tax. Subtract line 32 from line 31			33 333
34	Tax from Form 1040, line 41 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 44)			34 337
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 42			35 340

Part III Tax Computation Using Maximum Capital Gains Rates

Caution: If you **did not** complete Part IV of Schedule D (Form 1040), see page 8 of the instructions before you complete this part.

36	Enter the amount from Form 6251, line 30			36	360	
37	Enter the amount from Schedule D (Form 1040), line 26, or line 13 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)	37	370			
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	38	380			
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).	39	390			
40	Enter the smaller of line 36 or line 39	40		40	410	
41	Subtract line 40 from line 36	41		41	420	
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result ▶	42		42	430	
43	Enter the amount from Schedule D (Form 1040), line 30, or line 19 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax) (see page 8 of the instructions)	43	480			
44	Enter the smaller of line 36 or line 37	44	490			
45	Enter the smaller of line 43 or line 44	45	500			
46	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from Schedule D (Form 1040), line 43 (or if that line is blank, the amount from Schedule D (Form 1040), line 31). Otherwise, enter the amount from line 32 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040) (or if that line is blank, the amount from line 20 of that worksheet). Refigure all amounts for the AMT, if necessary (see page 8 of the instructions)	46	503			
47	Enter the smaller of line 45 or line 46. If line 45 is zero, go to line 55	47	510			
48	Multiply line 47 by 5% (.05) ▶	48		48	515	
49	Subtract line 47 from line 45. If zero or less, enter -0- and go to line 55	49	530			
50	Enter your qualified 5-year gain, if any, from Schedule D (Form 1040), line 35 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	50	535			
51	Enter the smaller of line 49 or line 50	51	537			
52	Multiply line 51 by 8% (.08) ▶	52		52	540	
53	Subtract line 51 from line 49	53	550			
54	Multiply line 53 by 10% (.10) ▶	54		54	555	
55	Subtract line 47 from line 46	55	575			
56	Subtract line 45 from line 44	56	580			
57	Enter the smaller of line 55 or line 56	57	585			
58	Multiply line 57 by 15% (.15) ▶	58		58	590	
59	Subtract line 57 from line 56	59	595			
60	Multiply line 59 by 20% (.20) ▶	60		60	600	
If line 38 is zero or blank, skip lines 61 and 62 and go to line 63. Otherwise, go to line 61.						
61	Subtract line 44 from line 40	61	605			
62	Multiply line 61 by 25% (.25) ▶	62		62	610	
63	Add lines 42, 48, 52, 54, 58, 60, and 62	63		63	615	
64	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	64		64	620	
65	Enter the smaller of line 63 or line 64 here and on line 31	65		65	625	

Installment Sale Income

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**
▶ **Use a separate form for each sale or other disposition of property on the installment method.**

2003

Attachment
Sequence No. **79**

Name(s) shown on return

Identifying number

- 1** Description of property ▶ **010**
- 2a** Date acquired (month, day, year) ▶ / **020** / **b** Date sold (month, day, year) ▶ / **030** /
- 3** Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . **040** Yes **050** No
- 4** Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale **060** Yes **070** No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

5 Selling price including mortgages and other debts. Do not include interest whether stated or unstated	5	080	
6 Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	090	
7 Subtract line 6 from line 5	7	100	
8 Cost or other basis of property sold	8	110	
9 Depreciation allowed or allowable	9	120	
10 Adjusted basis. Subtract line 9 from line 8	10	130	
11 Commissions and other expenses of sale	11	140	
12 Income recapture from Form 4797, Part III (see instructions)	12	150	
13 Add lines 10, 11, and 12	13	160	
14 Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)	14	170	
15 If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	15	185	
16 Gross profit. Subtract line 15 from line 14	16	190	
17 Subtract line 13 from line 6. If zero or less, enter -0-	17	200	
18 Contract price. Add line 7 and line 17	18	210	

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19 Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions	19	220	
20 If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20	230	
21 Payments received during year (see instructions). Do not include interest, whether stated or unstated	21	240	
22 Add lines 20 and 21	22	250	
23 Payments received in prior years (see instructions). Do not include interest, whether stated or unstated	23	260	
24 Installment sale income. Multiply line 22 by line 19	24	270	
25 Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	280	
26 Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	26	290	

Part III Related Party Installment Sale Income. **Do not** complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party **300** **310**

- 28** Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . **320** Yes **330** No
- 29** If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.

- 335 a** The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ▶ / **337** /
- 340 b** The first disposition was a sale or exchange of stock to the issuing corporation.
- 350 c** The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- 360 d** The second disposition occurred after the death of the original seller or buyer.
- 370 e** It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions). **@380 "STM nn"**

30 Selling price of property sold by related party	30	390	
31 Enter contract price from line 18 for year of first sale	31	400	
32 Enter the smaller of line 30 or line 31	32	410	
33 Total payments received by the end of your 2003 tax year (see instructions)	33	420	
34 Subtract line 33 from line 32. If zero or less, enter -0-	34	430	
35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	440	
36 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	450	
37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	460	

Name(s) shown on return		Identifying number		
Type of Alcohol Fuel	(a) Number of Gallons Sold or Used	(b) Rate *	(c) Column (a) x Column (b)	
1 Qualified ethanol fuel production (in gallons)	1 020	\$.10	030	
2 Straight alcohol and alcohol mixtures:				
a 190 proof or greater (in gallons)	2a 040	\$.52	050	
b Less than 190 proof but at least 150 proof (in gallons)	2b 060	\$.3852	070	
3 Add lines 1, 2a, and 2b in both columns	3 080		090	
4 Other fuels blended with the alcohol on lines 2a and 2b	4 100			
5a Total gallons of fuel. Add lines 3 and 4 (column (a)).	5a 110			
b Total gallons containing less than 5.7% of 190-proof alcohol or that are exempt from excise taxes (see instructions)	5b 120			
6 Subtract line 5b from line 5a	6 130			
7 Break down line 6 into the number of gallons of:				
a Aviation fuel for use in noncommercial aviation containing at least 10% alcohol	7a 140	\$.132	150	
b Gasohol (and other fuels) containing less than 85% alcohol (see instructions)	7b 160	(see instructions)	170	
c Special motor fuel containing 85% or more alcohol (see instructions)	7c 180	\$.0525	190	
8 Add lines 7a through 7c, column (c)			8 200	
9 Subtract line 8 from line 3. Include this amount in your income for 2003			9 210	
10 Alcohol fuel credit(s) from a partnership, S corporation, estate, or trust (see instructions)			10 220	
11 Current year credit. Add lines 9 and 10			11 230	

*Only the rate for ethanol is shown. See instructions for lines 2 and 7 for rates for alcohol other than ethanol.

See **Who must file Form 3800** to find out if you complete the lines below or file Form 3800.

12 Regular tax before credits:			
• Individuals. Enter the amount from Form 1040, line 41			} 12 240
• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
13 Alternative minimum tax (see instructions)			13 250
14 Add lines 12 and 13			14 260
15a Foreign tax credit	15a 270		} 15m 380
b Credit for child and dependent care expenses (Form 2441, line 11)	15b 280		
c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	15c 290		
d Education credits (Form 8863, line 18)	15d 300		
e Credit for qualified retirement savings contributions (Form 8880, line 14)	15e 305		
f Child tax credit (Form 1040, line 49)	15f 310		
g Mortgage interest credit (Form 8396, line 11)	15g 320		
h Adoption credit (Form 8839, line 18)	15h 330		
i District of Columbia first-time homebuyer credit (Form 8859, line 11)	15i 340		
j Possessions tax credit (Form 5735, line 17 or 27)	15j 350		
k Credit for fuel from a nonconventional source	15k 360		
l Qualified electric vehicle credit (Form 8834, line 20)	15l 370		
m Add lines 15a through 15l			
16 Net income tax. Subtract line 15m from line 14. If zero, skip lines 17 through 20 and enter -0- on line 21	16 410		16 390
17 Net regular tax. Subtract line 15m from line 12. If zero or less, enter -0-	17 420		
18 Enter 25% (.25) of the excess, if any, of line 17 over \$25,000 (see instructions).	18 425		
19 Tentative minimum tax (see instructions)			
20 Enter the greater of line 18 or line 19			20 430
21 Subtract line 20 from line 16. If zero or less, enter -0-			21 440
22 Credit allowed for the current year. Enter the smaller of line 11 or line 21 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 21 is smaller than line 11, see instructions			22 450

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

2003
Attachment
Sequence No. **81**

Name(s) shown on return

Identifying number

Part I Current Year Credit (Members of controlled groups or businesses under common control, see instructions.)

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected the alternative incremental credit.

1	Basic research payments paid or incurred to qualified organizations (see instructions)	1	020	
2	Qualified organization base period amount	2	030	
3	Subtract line 2 from line 1. If zero or less, enter -0-	3	040	
4	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	4	050	
5	Cost of supplies	5	060	
6	Rental or lease costs of computers (see instructions)	6	070	
7	Enter the applicable percentage of contract research expenses (see instructions)	7	080	
8	Total qualified research expenses. Add lines 4 through 7	8	090	
9	Enter fixed-base percentage, but not more than 16% (see instructions)	9	100	%
10	Enter average annual gross receipts (see instructions)	10	110	
11	Multiply line 10 by the percentage on line 9	11	120	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	130	
13	Multiply line 8 by 50% (.50)	13	140	
14	Enter the smaller of line 12 or line 13	14	150	
15	Add lines 3 and 14	15	160	
16	Regular credit. If you are not electing the reduced credit under section 280C(c), multiply line 15 by 20% (.20), enter the result, and see the instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 15 by 13% (.13) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space. Go to Section C	16	170 "SEC 280C" 180	@190 "STM nn"

Section B—Alternative Incremental Credit. Skip this section if you completed Section A.

17	Basic research payments paid or incurred to qualified organizations (see the line 1 instructions)	17	200	
18	Qualified organization base period amount	18	210	
19	Subtract line 18 from line 17. If zero or less, enter -0-	19	220	
20	Multiply line 19 by 20% (.20)	20	230	
21	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	21	240	
22	Cost of supplies	22	250	
23	Rental or lease costs of computers (see the line 6 instructions)	23	260	
24	Enter the applicable percentage of contract research expenses (see the line 7 instructions)	24	270	
25	Total qualified research expenses. Add lines 21 through 24.	25	280	
26	Enter average annual gross receipts (see the line 10 instructions)	26	290	
27	Multiply line 26 by 1% (.01)	27	300	
28	Subtract line 27 from line 25. If zero or less, enter -0-	28	310	
29	Multiply line 26 by 1.5% (.015)	29	320	
30	Subtract line 29 from line 25. If zero or less, enter -0-	30	330	
31	Subtract line 30 from line 28	31	340	
32	Multiply line 26 by 2% (.02)	32	350	
33	Subtract line 32 from line 25. If zero or less, enter -0-	33	360	
34	Subtract line 33 from line 30	34	370	
35	Multiply line 31 by 2.65% (.0265)	35	380	
36	Multiply line 34 by 3.2% (.032)	36	390	
37	Multiply line 33 by 3.75% (.0375)	37	400	
38	Add lines 20, 35, 36, and 37	38	410	
39	Alternative incremental credit. If you are not electing the reduced credit under section 280C(c), enter the amount from line 38, and see the line 16 instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 38 by 65% (.65) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space	39	420 "SEC 280" 430	@440 "STM nn"

Section C—Current Year Credit for Increasing Research Activities

40	Pass-through research credit(s) from a partnership, S corporation, estate, or trust	40	450	
41	Current year credit. Add line 16 or line 39 to line 40, and go to Part II on the back . 455.	41	460	

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

42	Regular tax before credits:				
	• Individuals. Enter the amount from Form 1040, line 41			} 42	540
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from 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 applicable line of your return				
43	Alternative minimum tax:			} 43	550
	• Individuals. Enter the amount from Form 6251, line 35				
	• Corporations. Enter the amount from Form 4626, line 14				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			} 44	560
44	Add lines 42 and 43				
45a	Foreign tax credit	45a	570			} 45m	680
b	Credit for child and dependent care expenses (Form 2441, line 11)	45b	580		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	45c	590		
d	Education credits (Form 8863, line 18)	45d	600		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	45e	605		
f	Child tax credit (Form 1040, line 49)	45f	610		
g	Mortgage interest credit (Form 8396, line 11)	45g	620		
h	Adoption credit (Form 8839, line 18)	45h	630		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	45i	640		
j	Possessions tax credit (Form 5735, line 17 or 27)	45j	650		
k	Credit for fuel from a nonconventional source	45k	660		
l	Qualified electric vehicle credit (Form 8834, line 20)	45l	670		
m	Add lines 45a through 45l				
46	Net income tax. Subtract line 45m from line 44. If zero, skip lines 47 through 50 and enter -0- on line 51			46	690
47	Net regular tax. Subtract line 45m from line 42. If zero or less, enter -0-	47	710	} 49	725
48	Enter 25% (.25) of the excess, if any, of line 47 over \$25,000 (see instructions)	48	720		
49	Tentative minimum tax (see instructions):				
	• Individuals. Enter the amount from Form 6251, line 33			} 50	730
	• Corporations. Enter the amount from Form 4626, line 12				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54				
50	Enter the greater of line 48 or line 49			50	730
51	Subtract line 50 from line 46. If zero or less, enter -0-			51	740
52	Credit allowed for the current year. Individuals, estates, and trusts: Enter the smallest of line 41, line 51, or the amount from the formula in the instructions for line 52 here and on Form 1040, line 52; or Form 1041, Schedule G, line 2c. Corporations: Enter the smaller of line 41 or line 51 here and on Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; or the applicable line of other returns. If line 52 is smaller than line 41, see instructions			52	750

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

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 16 hr., 58 min.
- Learning about the law or the form** 1 hr., 40 min.
- Preparing and sending the form to the IRS** 2 hr., 2 min.

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

Gains and Losses From Section 1256 Contracts and Straddles

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

Check all applicable boxes (see instructions):
 030 A Mixed straddle election
 040 C Mixed straddle account election
 050 "STM nn"
 030 B Straddle-by-straddle identification election
 060 D Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

(a) Identification of account		(b) Gain or (loss) for entire year	(c) Post-May 5 gain or (loss)
1	*070 "STM nn"	+080	+090
	100	110	120
	130 @155 "STM nn"	140	150
2	Net gain or (loss). Add the amounts on line 1 in columns (b) and (c)	2 160	170
3	Form 1099-B adjustments. See instructions and attach schedule	3 200	205
4	Combine lines 2 and 3, column (b)	4 210	
5	Combine lines 2 and 3, column (c)		5 215
6	If you have a net section 1256 contracts loss and you checked box D above, enter the amount of that loss to be carried back, as a positive number. Do not enter in column (c) more than any loss on line 5	6 220	225
7	Subtract line 6, column (b), from line 4, and subtract line 6, column (c), from line 5.	7 230	235
8	Short-term capital gain or (loss). Multiply line 7, columns (b) and (c), by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8 240	245
9	Long-term capital gain or (loss). Multiply line 7, columns (b) and (c), by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9 250	255

Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components.

Section A—Losses From Straddles

@260 "STM nn"

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss for entire year. If column (f) is more than (g), enter difference. Otherwise, enter -0-	(i) 28% rate loss (see instr. below)	(j) Post-May 5 loss (see instructions)
10*270 "STM nn"	+280	+290	+300	+310	*+320	+330	+340	+350	+355
360	370	380	390	400	410	420	430	440	445
11a	Enter the short-term portion of losses from line 10, columns (h) and (j), here and include on the appropriate line of Schedule D (see instructions).						11a (460)		(465)
11b	Enter the long-term portion of losses from line 10, columns (h), (i), and (j), here and include on the appropriate line of Schedule D (see instructions).						11b (470)	(480)	(485)

Section B—Gains From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain for entire year. If column (d) is more than (e), enter difference. Otherwise, enter -0-	(g) 28% rate gain (see instr. below)	(h) Post-May 5 gain (see instructions)	
12*490 "STM nn"	+500	+510	+520	+530	*+540	+550	+555	
560	570	580	590	600	610	620	625	
13a	Enter the short-term portion of gains from line 12, columns (f) and (h), here and include on the appropriate line of Schedule D (see instructions).					13a 640		(645)
13b	Enter the long-term portion of gains from line 12, columns (f), (g), and (h), here and include on the appropriate line of Schedule D (see instructions).					13b 650	660	(665)

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14 *670 "STM nn"	+680	+690	+700	+710
720	730	740	750	760
770	780	790	800	810

*28% rate gain or loss includes all "collectibles gains and losses" and up to 50% of the eligible gain on qualified small business stock. See Instructions for Schedule D (Form 1040).

Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

OMB No. 1545-0790

(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, and TMPs)

Attachment
Sequence No. **84**

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

Name(s) shown on return

Identifying number

010

Part I General Information

1 Check boxes that apply: (a) Notice of inconsistent treatment (b) Administrative adjustment request (AAR)
020

2 If you are a TMP filing an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions) 035 040
 Yes No

3 Check applicable box to identify type of pass-through entity:
(a) Partnership (b) Electing large partnership (c) S corporation (d) Estate (e) Trust (f) REMIC
050 055 060 065 070 075

4 Identifying number of pass-through entity 080

5 Name, address, and ZIP code of pass-through entity 090
100
110 120 130

6 Tax shelter registration number (if applicable) of pass-through entity 140

7 Internal Revenue Service Center where pass-through entity filed its return 150

8 Tax year of pass-through entity / / to / /
160 165

9 Your tax year / / to / /
170 175

Part II Inconsistent or Administrative Adjustment Request (AAR) Items

(a) Description of inconsistent or administrative adjustment request (AAR) items (see instructions)	(b) Inconsistency is in, or AAR is to correct (check boxes that apply)		(c) Amount as shown on Schedule K-1, Schedule Q, or similar statement, a foreign trust statement, or your return, whichever applies (see instructions)	(d) Amount you are reporting		(e) Difference between (c) and (d)
	Amount of item	Treatment of item		Amount	Amount	
10 180	190	200	210	220	230	
11 240	250	260	270	280	290	
12 300	310	320	330	340	350	
13 360	370	380	390	400	410	

Part III Explanations—Enter the Part II item number before each explanation. If more space is needed, continue your explanations on the back.

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Part III Explanations *(continued)*

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Investor Reporting of Tax Shelter Registration Number▶ **Attach to your tax return.**

OMB No. 1545-0881

Attachment
Sequence No. **71**▶ **If you received this form from a partnership, S corporation, or trust, see the instructions.**

Investor's name(s) shown on return		Investor's identifying number		Investor's tax year ended
		010		020
	(a) Tax Shelter Name	(b) Tax Shelter Registration Number (11-digit number)		(c) Tax Shelter Identifying Number
1	030	040	050	060
2	070	080	090	100
3	110	120	130	140
4	150	160	170	180
5	190	200	210	220
6	230	240	250	260
7	270	280	290	300
8	310	320	330	340
9	350	360	370	380
10	390	400	410	420

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8271 to report the tax shelter registration number the IRS assigns to certain tax shelters required to be registered under section 6111 ("registration-required tax shelters") and to report the name and identifying number of the tax shelter. This information must be reported even if the particular interest is producing net income for the filer of Form 8271. Use additional forms to report more than 10 tax shelter registration numbers.

Note: A tax shelter registration number does not indicate that the tax shelter or its claimed tax benefits have been reviewed, examined, or approved by the IRS.

Who Must File

Any person claiming or reporting any deduction, loss, credit, or other tax benefit, or reporting any income on any tax return from an interest purchased or otherwise acquired in a registration-required tax shelter must file Form 8271. If you are an investor in a partnership or an S corporation, look at item G, Schedule K-1 (Form 1065), or item C, Schedule K-1 (Form 1120S). If a tax shelter registration number or the words "Applied for" appear there, then the entity is a registration-required tax shelter. If the interest is purchased or otherwise acquired by a pass-through entity, both the pass-through entity and its partners, shareholders, or beneficiaries must file Form 8271.

A pass-through entity that is the registration-required tax shelter does not have to prepare Form 8271 and give copies to its partners, shareholders, or beneficiaries unless the pass-through entity itself has invested in a registration-required tax shelter.

In certain cases, a tax shelter that does not expect to reduce the cumulative tax liability of any investor during the 5-year period ending after the date the investment is first offered for sale may be considered a "projected income investment." Such a tax shelter will not have to register, and thus not have to furnish a tax shelter registration number to investors, unless and until it ceases to be a projected income investment. It is possible, therefore, that you may not be furnished a tax shelter registration number, and not have to report it, for several years after you purchase or otherwise acquire your interest in the tax shelter. If you are later furnished a tax shelter registration number because the tax shelter ceased to be a projected income investment, follow these instructions. However, you must file Form 8271 only for tax years ending on or after the date the tax shelter ceases to be a projected income investment.

Note: Even if you have an interest in a registration-required tax shelter, you do not have to file Form 8271 if you did not claim or report any deduction, loss, credit, or other tax benefit, or report any income on your tax return from an interest in the registration-required tax shelter. This could occur, for example, if for a particular year you are unable to claim any portion of a loss because of the passive activity loss limitations, and that loss is the only tax item reported to you from the shelter.

Filing Form 8271

Attach Form 8271 to any return on which a deduction, loss, credit, or other tax benefit is claimed or reported, or any income reported, from an interest in a registration-required tax shelter. These returns include applications for tentative refunds (Forms 1045 and 1139) and amended returns (Forms 1040X and 1120X).

Furnishing Copies of Form 8271 to Investors

A pass-through entity that has invested in a registration-required tax shelter must furnish copies of its Form 8271 to its partners, shareholders, or beneficiaries.

However, in the case where (a) the pass-through entity acquired at least a 50% interest in one tax year in a registered tax shelter (and in which it had not held an interest in a prior year), and (b) the investment would not meet the definition of a tax shelter immediately following the acquisition if it had been offered for sale at that time, the pass-through entity need not distribute copies of Form 8271 to its investors. The pass-through entity alone is required to prepare Form 8271 and include it with the entity tax return.

Penalty For Not Including Registration Number on Return

A \$250 penalty will be charged for each failure to include a tax shelter registration number on a return on which it is required to be included unless the failure is due to reasonable cause.

Specific Instructions
Investor's Identifying Number

Enter the social security number or employer identification number shown on the return to which this Form 8271 is attached.

Investor's Tax Year Ended

Enter the date the tax year ended for the return to which this Form 8271 is attached.

Disclosure Statement

Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement. See separate instructions.

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number shown on return

003

Part I General Information (see instructions)

1	(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1	020	030	040	060	070	080
			050			
2	090	100	110	130	140	150
			120			
3	160	170	180	200	210	220
			190			

Part II Detailed Explanation (see instructions)

1	230	.....
	240	.....
	250	.....
2	260	.....
	270	.....
	280	.....
3	290	.....
	300	.....
	310	.....

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

<p>1 Name, address, and ZIP code of pass-through entity</p> <p style="text-align: center;">320</p> <p style="text-align: center;">330</p> <p style="text-align: center;">340</p>	<p>2 Identifying number of pass-through entity</p> <p style="text-align: center;">370</p> <hr/> <p>3 Tax year of pass-through entity</p> <p style="text-align: center;">/ 380 / to / 390 /</p> <hr/> <p>4 Internal Revenue Service Center where the pass-through entity filed its return</p> <p style="text-align: center;">400</p>
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Part IV Explanations *(continued from Parts I and/or II)*

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Regulation Disclosure Statement

**Use this form only to disclose items or positions that are contrary to Treasury regulations.
For other disclosures, use Form 8275, Disclosure Statement. See separate instructions.**

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number shown on return

010

Part I General Information (See instructions.)

(a) Regulation Section	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1 020	030	040	060	070	080
		050			
2 090	100	110	130	140	150
		120			
3 160	170	180	200	210	220
		190			

Part II Detailed Explanation (See instructions.)

1	230				
	240				
	250				
2	260				
	270				
	280				
3	290				
	300				
	310				

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

<p>1 Name, address, and ZIP code of pass-through entity</p> <p style="margin-left: 20px;">320</p> <p style="margin-left: 20px;">330</p> <p style="margin-left: 20px;">340</p>	<p>2 Identifying number of pass-through entity</p> <p style="text-align: center;">370</p> <hr/> <p>3 Tax year of pass-through entity</p> <p style="text-align: center;">/380 / to /390 /</p> <hr/> <p>4 Internal Revenue Service Center where the pass-through entity filed its return</p> <p style="text-align: center;">400</p>
350	360

Part IV Explanations *(continued from Parts I and/or II)*

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Noncash Charitable Contributions

OMB No. 1545-0908

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**

Attachment
Sequence No. **55**

▶ **See separate instructions.**

Name(s) shown on your income tax return

Identifying number

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property
A	*010 "STM nn" +020	+030
B	050 060	070
C	090 100	110
D	130 140	150
E	170 180	190

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value	(h) Method used to determine the fair market value
A	*+210 "STM nn"	+220	+230	+240	+250	+255
B	260	270	280	290	300	305
C	310	320	330	340	350	355
D	360	370	380	390	400	405
E	410	420	430	440	450	455

Part II Other Information—Complete line 2 if you gave less than an entire interest in property listed in Part I. Complete line 3 if conditions were attached to a contribution listed in Part I.

2 If, during the year, you contributed less than the entire interest in the property, complete lines a–e.

a Enter the letter from Part I that identifies the property ▶ *457. If Part II applies to more than one property, attach a separate statement. **"A", "B", "C", "D", "E" or "STM nn"**

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ +460.
(2) For any prior tax years ▶ +470.

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee) +480

Address (number, street, and room or suite no.) +490

City or town, state, and ZIP code *+500 "STM nn"

d For tangible property, enter the place where the property is located or kept ▶ +510

e Name of any person, other than the donee organization, having actual possession of the property ▶ +520

3 If conditions were attached to any contribution listed in Part I, answer questions a – c and attach the required statement (see instructions).

a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?	Yes	No
	530	540
b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?	550	560
c Is there a restriction limiting the donated property for a particular use?	570	580

Name(s) shown on your income tax return

Identifying number

Section B—Appraisal Summary—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. Exception. Report contributions of certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the Note in Part I below.

Part I Information on Donated Property—To be completed by the taxpayer and/or appraiser.

4 Check type of property:

- 641 Art* (contribution of \$20,000 or more) 642 Real Estate 643 Gems/Jewelry 644 Stamp Collections 645 Art* (contribution of less than \$20,000) 646 Coin Collections 647 Books 648 Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

Note: If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

Table with 5 main rows (A-D) and 2 sub-rows (A-D) for detailed appraisal data. Columns include description, value, date acquired, and trading price.

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. 950 "A", "B", "C", "D" 960

Signature of taxpayer (donor)

Date

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued.

Sign Here

Signature

Title

Date of appraisal

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on 970 (Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form.

Does the organization intend to use the property for an unrelated use? Yes No

Table for Donee Acknowledgment with fields for Name of charitable organization, Employer identification number, Address, City or town, state, and ZIP code, Authorized signature, Title, and Date.



Injured Spouse Claim and Allocation

Are You an Injured Spouse?

You are an injured spouse if you file a joint return and all or part of your share of the overpayment was, or is expected to be, applied (offset) against your spouse's past-due Federal tax, child or spousal support, Federal nontax debt (such as a student loan) or state income tax. Complete Form 8379 if **all three** of the following apply and you want your share of the overpayment shown on the joint return refunded to you. **But** if your main home was in a community property state (see line 6 below), you may file Form 8379 if only item **1** below applies.

1. You are not required to pay the past-due amount.
2. You reported income such as wages, taxable interest, etc. on the joint return.
3. You made and reported payments such as Federal income tax withheld from your wages or estimated tax payments, or you claimed the earned income credit or other refundable credit, on the joint return.

Do not use this form if you are requesting relief from liability for tax that you believe should be paid only by your spouse (or former spouse). Instead, file **Form 8857**, Request for Innocent Spouse Relief.

How Do You File Form 8379?

- If you have not filed your joint return, attach Form 8379 to your return in the order of the attachment sequence number. **Enter "Injured Spouse" in the upper left corner of the return.** Because the IRS will process your claim before an offset occurs, filing Form 8379 with your original return may delay your refund by 6 to 8 weeks.
- If you have already filed the joint tax return, mail Form 8379 by itself to the Internal Revenue Service Center for the place where you lived when you filed the joint return. See your tax return instruction booklet for the address. **Be sure** to include copies of all W-2 and W-2G forms of both spouses and any Forms 1099-R showing income tax withheld. The processing of your claim may be delayed if you do not include these copies. Please allow at least 8 weeks for the IRS to process your claim.
- If you later file **Form 1040X**, Amended U.S. Individual Income Tax Return, requesting an additional refund, you should attach a revised Form 8379 if you want the refund allocated between you and your spouse.

Note: The Treasury Department's Financial Management Service (FMS), not the IRS, is authorized to apply (offset) all or part of the joint refund to past-due child or spousal support, Federal nontax debt, or state income tax. If you also owe past-due child or spousal support, Federal nontax debt, or state income tax, the FMS will apply all or part of your share of the refund to the debt. If an offset occurs, you will receive a notice from the FMS.

Part I Information About the Joint Tax Return for Which This Claim Is Filed

1 Enter the following information exactly as it is shown on the tax return for which you are filing this claim. The spouse's name and social security number shown first on that tax return must also be shown first below.

First name, initial, and last name shown first on the return 010	Social security number shown first : 020 :	If Injured Spouse, check here ► <input type="checkbox"/> 030
First name, initial, and last name shown second on the return 040	Social security number shown second : 050 :	If Injured Spouse, check here ► <input type="checkbox"/> 060

Note: If you are filing Form 8379 with your tax return, skip to line 5.

2 Enter the tax year for which you are filing this claim (for example, 2002) ► 070

3 **080** **090** **100** **110**
 Current home address City State ZIP code

4 Is the address on your joint return different from the address shown above? **120** **Yes** **No** **130**

5 Check this box only if you are divorced or separated from the spouse with whom you filed the joint return and you want your refund issued in your name only **140**

6 Was your main home in a community property state (Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin) at any time during the year entered on line 2? **150** **Yes** **No** **160**
 If "Yes," which community property state(s)? **161 AZ 162 CA 163 ID 164 LA 165 NV 166 NM 167 TX**

Note: Overpayments involving community property states will be allocated by the IRS according to state law. **168 WA 169 WI**

Go to Part II on the back.

Privacy Act and Paperwork Reduction Act Notice. Our legal right to ask for the information on this form is Internal Revenue Code sections 6001, 6011, 6109, and 6402 and their regulations. You are required to give us the information so that we can process your claim for refund of your share of an overpayment shown on the joint return with your spouse. We need it to ensure that you are allocating items correctly and to allow us to figure the correct amount of your claim for refund. If you do not provide all of the information, we may not be able to process your claim. We may give this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping, 13 min.; Learning about the law or the form, 10 min.; Preparing the form, 59 min.; and Copying, assembling, and sending the form to the IRS, 25 min.**

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **How Do You File Form 8379?** above.

Part II Allocation Between Spouses of Items on the Joint Tax Return

Allocated Items	(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
7 Income. Enter the separate income that each spouse earned. Allocate joint income, such as interest earned on a joint bank account, as you determine. But be sure to allocate all income shown on the joint return.			
a Wages.	180	190	200
b All other income. Identify the type and amount ▶	210	220	230
*240 "STM nn"	+250	+260	+270
.....	280	300	310
.....	320	340	350
.....	360	380	390
.....	400	420	430
.....	440	460	470
8 Adjustments to income. Enter each spouse's separate adjustments, such as an IRA deduction. Allocate other adjustments as you determine.	480	490	500
9 Standard deduction. If you itemized your deductions, go to line 10. Otherwise, enter in both columns (b) and (c) 1/2 of the amount shown in column (a) and go to line 11	510	520	530
10 Itemized deductions. Enter each spouse's separate deductions, such as employee business expenses. Allocate other deductions as you determine	540	550	560
11 Number of exemptions. Allocate the exemptions claimed on the joint return to the spouse who would have claimed them if separate returns had been filed. Enter whole numbers only (for example, you cannot allocate 3 exemptions by giving 1.5 exemptions to each spouse)	570	580	590
12 Credits. Allocate any child tax credit, child and dependent care credit, and additional child tax credit to the spouse who was allocated the dependent's exemption. Do not include any earned income credit here; the IRS will allocate it based on each spouse's income. Allocate business credits based on each spouse's interest in the business. Allocate any other credits as you determine	600	610	620
13 Other taxes. Allocate self-employment tax to the spouse who earned the self-employment income. Allocate any alternative minimum tax as you determine.	630	640	650
14 Federal income tax withheld. Enter Federal income tax withheld from each spouse's income as shown on Forms W-2, W-2G, and 1099-R. Be sure to attach copies of these forms to your tax return or to Form 8379 if you are filing it by itself. (Also include on this line any tax withheld on any other Form 1099 or any excess social security or tier 1 RRTA tax withheld.)	660	670	680
15 Payments. Allocate joint estimated tax payments as you determine	690	700	710

Note: The IRS will figure the amount of any refund due the injured spouse.

Part III Signature. Complete this part only if you are filing Form 8379 by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or 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.

Keep a copy of this form for your records	Injured spouse's signature		Date	Phone number (optional) ()
	Preparer's signature ▶		Date	Preparer's SSN or PTIN
Paid Preparer's Use Only	Firm's name (or yours if self-employed), address, and ZIP code ▶		Check if self-employed <input type="checkbox"/>	EIN
				Phone no. ()

Name(s) shown on Form 1040

Mortgage Interest Credit

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

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

010

Your social security number

020

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on Form 1040.

030

040

050

060

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1	070	
2	Enter the certificate credit rate shown on your mortgage credit certificate . Do not enter the interest rate on your home mortgage	2	080	%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	3	090	
4	Enter any 2000 credit carryforward from line 18 of your 2002 Form 8396	4	100	
5	Enter any 2001 credit carryforward from line 16 of your 2002 Form 8396	5	110	
6	Enter any 2002 credit carryforward from line 19 of your 2002 Form 8396	6	120	
7	Add lines 3 through 6	7	130	
8	Enter the amount from Form 1040, line 43	8	140	
9	Enter the total of the amounts from Form 1040, lines 44 through 49	9	151	
10	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II	10	160	
11	Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include this amount in the total on Form 1040, line 51, and check box a on that line	11	170	

Part II Mortgage Interest Credit Carryforward to 2004. (Complete **only** if line 11 is less than line 7.)

12	Add lines 3 and 4	12	180	
13	Enter the amount from line 7	13	190	
14	Enter the larger of line 11 or line 12	14	200	
15	Subtract line 14 from line 13	15	210	
16	2002 credit carryforward to 2004. Enter the smaller of line 6 or line 15	16	220	
17	Subtract line 16 from line 15	17	230	
18	2001 credit carryforward to 2004. Enter the smaller of line 5 or line 17	18	240	
19	2003 credit carryforward to 2004. Subtract line 11 from line 3. If zero or less, enter -0-	19	250	

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 62502X

Form **8396** (2003)

Name(s) shown on return

Identifying number

Part I 2003 Passive Activity Loss

Caution: See the instructions for Worksheets 1, 2, and 3 on pages 7 and 8 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation see **Special Allowance for Rental Real Estate Activities** on page 3 of the instructions.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a)).	1a	010			
1b	Activities with net loss (enter the amount from Worksheet 1, column (b)).	1b	(020)		
1c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c)).	1c	(030)		
1d	Combine lines 1a, 1b, and 1c	1d	035			

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	(040)		
2b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(045)		
2c	Add lines 2a and 2b	2c	(050)		

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a)).	3a	055			
3b	Activities with net loss (enter the amount from Worksheet 3, column (b)).	3b	(060)		
3c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c)).	3c	(065)		
3d	Combine lines 3a, 3b, and 3c	3d	070			

4	Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used	4	080			
---	--	---	-----	--	--	--

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. See page 8 for an example.

5	Enter the smaller of the loss on line 1d or the loss on line 4	5	090			
6	Enter \$150,000. If married filing separately, see page 8	6	095			
7	Enter modified adjusted gross income, but not less than zero (see page 8)	7	105			
8	Subtract line 7 from line 6	8	115			
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 9	9	125			
10	Enter the smaller of line 5 or line 9	10	135			

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

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II on page 8.

11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	140			
12	Enter the loss from line 4	12	150			
13	Reduce line 12 by the amount on line 10	13	160			
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	170			

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	230			
16	Total losses allowed from all passive activities for 2003. Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return.	16	235			

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See page 7 of the instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
*250 "STM nn"	+260	+270	+280	+290	+300
310	320	330	340	350	360
370	380	390	400	410	420
430	440	450	460	470	480
490	500	510	520	530	540
Total. Enter on Form 8582, lines 1a, 1b, and 1c.	550	560	570		

Worksheet 2—For Form 8582, Lines 2a and 2b (See page 8 of the instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
*600 "STM nn"	+610	+620	+630
640	650	660	670
680	690	700	710
720	730	740	750
Total. Enter on Form 8582, lines 2a and 2b.	760	770	

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See page 8 of the instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
*900 "STM nn"	+910	+920	+930	+940	+950
960	970	980	1000	1010	1020
1030	1040	1050	1060	1070	1080
1090	1100	1110	1120	1130	1140
1150	1160	1170	1180	1190	1200
Total. Enter on Form 8582, lines 3a, 3b, and 3c.	1210	1220	1550		

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See page 9.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
*1560 "STM nn"		+1570	+1580	+1590	+1600
1620		1630	1640	1650	1660
1680		1690	1700	1710	1720
1740		1750	1760	1770	1780
1800		1810	1820	1830	1840
Total		1860	1.00	1870	1880

Worksheet 5—Allocation of Unallowed Losses (See page 9 of the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
*1900 "STM nn"		+1910	+1920	+1930
1950		1960	1970	1980
2000		2010	2020	2030
2050		2060	2070	2080
2100		2110	2120	2130
Total		2150	1.00	2155

Worksheet 6—Allowed Losses (See page 10 of the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
*2170 "STM nn"	+2180	+2190	+2200	+2210
2220	2230	2240	2250	2260
2270	2280	2290	2300	2310
2320	2330	2340	2350	2360
2370	2380	2390	2400	2410
Total		2420	2430	2440

Worksheet 7—Activities With Losses Reported on Two or More Different Forms or Schedules (See page 10.)

Name of Activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
*2458 "STMbnn"					
Form or schedule and line number to be reported on (see instructions): +2461					
1a Net loss plus prior year unallowed loss from form or schedule ▶	+2470				
b Net income from form or schedule ▶	+2490				
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶		+2500	+2510	2520 "STMbn	+2530
Form or schedule and line number to be reported on (see instructions): 2541					
1a Net loss plus prior year unallowed loss from form or schedule ▶	2550				
b Net income from form or schedule ▶	2570				
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶		2580	2590	2600	2610
Form or schedule and line number to be reported on (see instructions): 2620					
1a Net loss plus prior year unallowed loss from form or schedule ▶	2630				
b Net income from form or schedule ▶	2650				
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶		2660	2670	2680	2690
Total		2700	1.00	2710	2720



Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return

Identifying number

Part I 2003 Passive Activity Credits

Caution: If you have credits from a publicly traded partnership, see **Publicly Traded Partnerships (PTPs)** on page 15 of the instructions.

Credits From Rental Real Estate Activities With Active Participation (Other Than Rehabilitation Credits and Low-Income Housing Credits) (See Lines 1a through 1c on page 9.)

1a	Credits from Worksheet 1, column (a)	1a	010		
b	Prior year unallowed credits from Worksheet 1, column (b)	1b	020		
c	Add lines 1a and 1b	1c	030		

Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990) (See Lines 2a through 2c on page 9.)

2a	Credits from Worksheet 2, column (a)	2a	040		
b	Prior year unallowed credits from Worksheet 2, column (b)	2b	050		
c	Add lines 2a and 2b	2c	060		

Low-Income Housing Credits for Property Placed in Service After 1989 (See Lines 3a through 3c on page 9.)

3a	Credits from Worksheet 3, column (a)	3a	070		
b	Prior year unallowed credits from Worksheet 3, column (b)	3b	080		
c	Add lines 3a and 3b	3c	090		

All Other Passive Activity Credits (See Lines 4a through 4c on page 9.)

4a	Credits from Worksheet 4, column (a)	4a	100		
b	Prior year unallowed credits from Worksheet 4, column (b)	4b	110		
c	Add lines 4a and 4b	4c	120		

5	Add lines 1c, 2c, 3c, and 4c	5	130		
6	Enter the tax attributable to net passive income (see page 9)	6	140		
7	Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see page 10.	7	150		

Note: 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, III, or IV. Instead, go to line 37.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Complete this part only if you have an amount on line 1c. Otherwise, go to Part III.

8	Enter the smaller of line 1c or line 7	8	160		
9	Enter \$150,000. If married filing separately, see page 10	9	170		
10	Enter modified adjusted gross income, but not less than zero (see page 10). If line 10 is equal to or more than line 9, skip lines 11 through 15 and enter -0- on line 16	10	180		
11	Subtract line 10 from line 9	11	190		
12	Multiply line 11 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see page 11	12	200		
13a	Enter the amount, if any, from line 10 of Form 8582	13a	203		
b	Enter the amount, if any, from line 14 of Form 8582	13b	206		
c	Add lines 13a and 13b	13c	210		
14	Subtract line 13c from line 12	14	220		
15	Enter the tax attributable to the amount on line 14 (see page 11)	15	230		
16	Enter the smaller of line 8 or line 15	16	240		

Part III Special Allowance for Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)

Note: Complete this part only if you have an amount on line 2c. Otherwise, go to Part IV.

17	Enter the amount from line 7	17	260	
18	Enter the amount from line 16	18	270	
19	Subtract line 18 from line 17. If zero, enter -0- here and on lines 30 and 36, and then go to Part V	19	280	
20	Enter the smaller of line 2c or line 19	20	290	
21	Enter \$250,000. If married filing separately, see page 12. (See page 12 to find out if you can skip lines 21 through 26.)	21	300	
22	Enter modified adjusted gross income, but not less than zero. (See instructions for line 10 on page 10.) If line 22 is equal to or more than line 21, skip lines 23 through 29 and enter -0- on line 30	22	310	
23	Subtract line 22 from line 21	23	320	
24	Multiply line 23 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see page 12	24	330	
25a	Enter the amount, if any, from line 10 of Form 8582	25a	333	
b	Enter the amount, if any, from line 14 of Form 8582	25b	336	
c	Add lines 25a and 25b	25c	340	
26	Subtract line 25c from line 24	26	350	
27	Enter the tax attributable to the amount on line 26 (see page 12)	27	360	
28	Enter the amount, if any, from line 18	28	370	
29	Subtract line 28 from line 27	29	380	
30	Enter the smaller of line 20 or line 29	30	390	

Part IV Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989

Note: Complete this part only if you have an amount on line 3c. Otherwise, go to Part V.

31	If you completed Part III, enter the amount from line 19. Otherwise, subtract line 16 from line 7	31	400	
32	Enter the amount from line 30	32	410	
33	Subtract line 32 from line 31. If zero, enter -0- here and on line 36	33	420	
34	Enter the smaller of line 3c or line 33	34	430	
35	Tax attributable to the remaining special allowance (see page 12)	35	440	
36	Enter the smaller of line 34 or line 35	36	450	

Part V Passive Activity Credit Allowed

37	Passive Activity Credit Allowed. Add lines 6, 16, 30, and 36. See page 12 to find out how to report the allowed credit on your tax return and how to allocate allowed and unallowed credits if you have more than one credit or credits from more than one activity. If you have any credits from a publicly traded partnership, see Publicly Traded Partnerships (PTPs) on page 15	37	460	
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Part VI Election To Increase Basis of Credit Property

38	If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase your basis in credit property used in that activity by the unallowed credit that reduced your basis in the property, check this box. See page 16	470	<input type="checkbox"/>
39	Name of passive activity disposed of ▶	480	
40	Description of the credit property for which the election is being made ▶	490	
41	Amount of unallowed credit that reduced your basis in the property	\$	500



▶ See instructions on back.
▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Number of Forms 8609 attached	▶ 020	@025 "STM"	nn"					
2	Eligible basis of buildings (total from attached Schedules A (Form 8609), line 1)		2	030					
3a	Qualified basis of low-income buildings (total from attached Schedules A (Form 8609), line 3)		3a	040					
b	Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. 050 060								
(i)	+070	(ii)	+080	(iii)	+090	(iv)	+100	@105 "STM"	nn"
4	Current year credit from attached Schedules A (Form 8609) (see instructions)		4	110					
5	Low-income housing credits from pass-through entities (if more than one entity, see instructions):								
	If you are a—	Then enter the total of the current year credits from—							
	a Shareholder	Schedule K-1 (Form 1120S), lines 12b(1) and (2)							
	b Partner	Schedule K-1 (Form 1065), lines 12a(1) and (2), or Schedule K-1 (Form 1065-B), box 8							
	c Beneficiary	Schedule K-1 (Form 1041), line 14							
		EIN of pass-through entity							
		115	5	120					
6	Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800		6	130					
7	Current year credit or passive activity credit (see instructions)		7	140					

Part II Allowable Credit

8	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 41	}	8	150
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
9	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35	}	9	160
	• Corporations. Enter the amount from Form 4626, line 14			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
10	Add lines 8 and 9		10	170
11a	Foreign tax credit	11a	180	
b	Credit for child and dependent care expenses (Form 2441, line 11)	11b	190	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	11c	200	
d	Education credits (Form 8863, line 18)	11d	210	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	11e	215	
f	Child tax credit (Form 1040, line 49)	11f	220	
g	Mortgage interest credit (Form 8396, line 11)	11g	230	
h	Adoption credit (Form 8839, line 18)	11h	240	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	11i	250	
j	Possessions tax credit (Form 5735, line 17 or 27)	11j	260	
k	Credit for fuel from a nonconventional source	11k	270	
l	Qualified electric vehicle credit (Form 8834, line 20)	11l	280	
m	Add lines 11a through 11l	11m	290	
12	Net income tax. Subtract line 11m from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17	12	300	
13	Net regular tax. Subtract line 11m from line 8. If zero or less, enter -0-	13	320	
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	14	330	
15	Tentative minimum tax (see instructions)	15	335	
16	Enter the greater of line 14 or line 15.	16	340	
17	Subtract line 16 from line 12. If zero or less, enter -0-	17	350	
18	Credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions	18	360	

**Asset Acquisition Statement
 Under Section 1060**

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

Name as shown on return	Identifying number as shown on return
	010

020 Check the box that identifies you:
 Purchaser Seller 030

Part I General Information

1 Name of other party to the transaction	Other party's identifying number
040	050

Address (number, street, and room or suite no.)

060

City or town, state, and ZIP code

070	080	090
2 Date of sale	3 Total sales price (consideration)	
100	110	

Part II Assets Transferred—All filers of an original statement must complete.

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$ 120	\$ 130
Class II	\$ 140	\$ 150
Class III	\$ 160	\$ 170
Class IV	\$ 180	\$ 190
Class V	\$ 200	\$ 210
Class VI and VII	\$ 220	\$ 230
Total	\$ 240	\$ 250

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? 260 Yes 270 No
 If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? 280 Yes 290 No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? 300 Yes 310 No

If "Yes," attach a schedule that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions. @315 "STM nn"

For Paperwork Reduction Act Notice, see separate instructions.

Part III Supplemental Statement—Complete only if amending an original statement or previously filed supplemental statement because of an increase or decrease in consideration.

7 Tax year and tax return form number with which the original Form 8594 and any supplemental statements were filed.

***330**

8 Assets	Allocation of sales price as previously reported	Increase or (decrease)	Redetermined allocation of sales price
Class I	\$ 340	\$ 350	\$ 360
Class II	\$ 370	\$ 380	\$ 390
Class III	\$ 400	\$ 410	\$ 420
Class IV	\$ 430	\$ 440	\$ 450
Class V	\$ 460	\$ 470	\$ 480
Class VI and VII	\$ 490	\$ 500	\$ 510
Total	\$ 520		\$ 530

9 Reason(s) for increase or decrease. Attach additional sheets if more space is needed.

***540 "STM nn"**

***550**

***560**



Nondeductible IRAs

▶ See separate instructions.

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

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

Your social security number

009

010

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

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

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if:

- You made nondeductible contributions to a traditional IRA for 2003,
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2003 (other than a rollover, conversion, recharacterization, or return of certain contributions) **and** you made nondeductible contributions to a traditional IRA in 2003 or an earlier year, **or**
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2003 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2003 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2003, including those made for 2003 from January 1, 2004, through April 15, 2004 (see page 5 of the instructions)	1	100	
2	Enter your total basis in traditional IRAs (see page 5 of the instructions)	2	105	
3	Add lines 1 and 2	3	162	
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> In 2003, did you take a distribution from traditional, SEP, or SIMPLE IRAs or make a Roth IRA conversion? </div> <input type="checkbox"/> No → Enter the amount from line 3 on line 14. Do not complete the rest of Part I. <input type="checkbox"/> Yes → Go to line 4.				
4	Enter those contributions included on line 1 that were made from January 1, 2004, through April 15, 2004	4	164	
5	Subtract line 4 from line 3	5	166	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2003, plus any outstanding rollovers (see page 6 of the instructions)	6	170	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2003. Do not include rollovers, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7	180	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2003. Do not include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16	8	185	
9	Add lines 6, 7, and 8	9	190	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	×	225
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	235	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	245	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	250	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2003 and earlier years .	14	260	
15	Taxable amount. Subtract line 12 from line 7. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15	265	

Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see page 7 of the instructions).

Part II 2003 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2003 (excluding any portion you recharacterized).

Caution: *If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2003, you cannot convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2003. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).*

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2003. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2003 or 2004 (see page 7 of the instructions)	16	338	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17	342	
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	344	

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2003 (other than a rollover, recharacterization, or return of certain contributions—see page 7 of the instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2003. (see page 7 of the instructions)	19	351	
20	Enter your basis in Roth IRA contributions (see page 7 of the instructions)	20	354	
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25. But if you have a qualified first-time homebuyer distribution, complete line 23. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	21	358	
22	Enter your basis in Roth IRA conversions (see page 8 of the instructions)	22	361	
23	Qualified first-time homebuyer expenses (see page 8 of the instructions). Do not enter more than \$10,000	23	365	
24	Add lines 22 and 23	24	370	
25	Taxable amount. Subtract line 24 from line 21. If zero or less, enter -0-. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25	376	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ _____
Your signature

▶ _____
Date



Low-Income Housing Credit Allocation Certification

OMB No. 1545-0988

▶ **The building owner must attach Form 8609 and
Schedule A (Form 8609) to its Federal income tax return.**

Attachment
Sequence No. **36**

Part I Allocation of Credit

Check if: Addition to Qualified Basis Amended Form

A Address of building (do not use P.O. box) (see instructions) 030 040 050 060 C Name, address, and TIN of building owner receiving allocation 120 130 140 150 160 TIN ▶ 165	B Name and address of housing credit agency 070 080 090 100 110 D Employer identification number of agency 170 E Building identification number (BIN) 180
---	--

1a Date of allocation ▶ /90/	b Maximum housing credit dollar amount allowable	1b	200
2 Maximum applicable credit percentage allowable		2	210 %
3a Maximum qualified basis		3a	220
b Check here <input type="checkbox"/> if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b	1 240 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)		4	250 %
5 Date building placed in service ▶ /260/			
6 Check the boxes that describes the allocation for the building (check those that apply):			
a <input checked="" type="checkbox"/> Newly constructed and federally subsidized b <input checked="" type="checkbox"/> Newly constructed and not federally subsidized c <input checked="" type="checkbox"/> Existing building			
d <input checked="" type="checkbox"/> Sec. 42(e) rehabilitation expenditures federally subsidized e <input checked="" type="checkbox"/> Sec. 42(e) rehabilitation expenditures not federally subsidized			
f <input checked="" type="checkbox"/> Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) g <input checked="" type="checkbox"/> Allocation subject to nonprofit set-aside under sec. 42(h)(5)			

Signature of Authorized Housing Credit Agency Official—Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of section 42 of the Internal Revenue Code, and that I have examined Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

..... Signature of authorized official Name (please type or print) Date

Part II First-Year Certification—Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7	330
8a Original qualified basis of the building at close of first year of credit period	8a	340
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	<input type="checkbox"/> Yes 350	<input type="checkbox"/> No 355
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	<input type="checkbox"/> Yes 360	<input type="checkbox"/> No 365
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	<input type="checkbox"/> Yes 370	<input type="checkbox"/> No 375
10 Check the appropriate box for each election:		
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1)).	<input type="checkbox"/> Yes 380	<input type="checkbox"/> No 385
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	<input type="checkbox"/> Yes 390	
c Elect minimum set-aside requirement (section 42(g)) (see instructions) <input type="checkbox"/> 20-50 400 <input type="checkbox"/> 40-60 410 <input type="checkbox"/> 25-60 (N.Y.C. only) 420		
d Elect deep-rent-skewed project (section 142(d)(4)(B)) (see instructions)	<input type="checkbox"/> 15-40 430	

Note: A separate **Schedule A (Form 8609)**, Annual Statement, for each building must be filed with the corresponding Form 8609 for each year of the 15-year compliance period.

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)
Department of the Treasury
Internal Revenue Service

Annual Statement

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ **Attach to Form 8609 and file with owner's Federal income tax return.**

A Building owner's name		B Identifying number ▶	020
010		C Building identification number ▶	030
D	Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? 032 Yes 033 No. If "No," see instructions. 034 "STM nn"		
E	Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? 035 Yes 036 No. If "No," see instructions and stop here.		
F	Was there a decrease in the qualified basis of the above building for this tax year? 038 Yes 039 No. If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, stop here.		
1	Eligible basis of building	1	040
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	050
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	060
4	Part-year adjustment for disposition or acquisition during the tax year	4	070
5	Credit percentage	5	080
6	Multiply line 3 or line 4 by the percentage on line 5	6	090
7	Additions to qualified basis, if any	7	100
8	Part-year adjustment for disposition or acquisition during the tax year	8	110
9	Credit percentage. Enter one-third of the percentage on line 5	9	120
10	Multiply line 7 or line 8 by the percentage on line 9	10	130
11	Section 42(f)(3)(B) modification	11	140
12	Add lines 10 and 11	12	150
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	160
14	Disallowed credit due to Federal grants (see instructions)	14	170
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	180
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	190
17	Adjustments for deferred first-year credit (see instructions)	17	200
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586.	18	220

General Instructions

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

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references that correspond to the 1988, 1991, or 2003 revisions, if different, are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period. Any taxpayer claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only **Form 8586**, Low-Income Housing

Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See **Form 8611**, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

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

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If the housing credit agency assigned a BIN and made an allocation but you do not have a copy of the Form 8609 and are eligible to claim the credit, attach an explanation.

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidies and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied,

Recapture of Low-Income Housing Credit

▶ Attach to your return.

OMB No. 1545-1035

Note: Complete a separate Form 8611 for each building to which recapture applies.

Attachment
Sequence No. **90**

A Name(s) shown on return			B Identifying number 003	
C Address of building (as shown on Form 8609) 020		D Building identification number (BIN) 060	E Date placed in service (from Form 8609) 070	
030	040	050		
F If building is financed in whole or part with tax-exempt bonds, see instructions and furnish:				
(1) Issuer's name 080			(2) Date of issue 090	
(3) Name of issue 100			(4) CUSIP number 110	

Note: If recapture is passed through from a flow-through entity (partnership, S corporation, estate, or trust), skip lines 1 - 7 and go to line 8.

1 Enter total credits reported on Form 8586 in prior years for this building	1	120	
2 Credits included on line 1 attributable to additions to qualified basis (see instructions)	2	130	
3 Credits subject to recapture. Subtract line 2 from line 1	3	140	
4 Credit recapture percentage (see instructions)	4	150	
5 Accelerated portion of credit. Multiply line 3 by line 4	5	160	
6 Percentage decrease in qualified basis. Express as a decimal amount carried out to at least 3 places (see instructions)	6	170	
7 Amount of accelerated portion recaptured. Multiply line 5 by line 6. Section 42(j)(5) partnerships, go to line 13. All other flow-through entities (except electing large partnerships), enter the result here and enter each recipient's share on the appropriate line of Schedule K-1. Generally, flow-through entities other than electing large partnerships will stop here. (Note: An estate or trust enters on line 8 only its share of recapture amount attributable to the credit amount reported on its Form 8586.)	7	180	
8 Enter recapture amount from flow-through entity.	8	190	
9 Enter accelerated portion of the unused credit attributable to this building (see instructions)	9	200	
10 Net recapture. Subtract line 9 from line 7 or line 8. If less than zero, enter -0-	10	210	
11 Enter interest on the line 10 recapture amount (see instructions) 215. SECTION b 42 (J) (5)	11	220	
12 Total recapture. Add lines 10 and 11. Enter here and on the appropriate line of your tax return. If more than one Form 8611 is filed, add the line 12 amounts from all forms and enter the total on the appropriate line of your return. Electing large partnerships, see instructions	12	230	

Only Section 42(j)(5) partnerships need to complete lines 13 and 14.

13 Enter interest on the line 7 recapture amount (see instructions).	13	240	
14 Total recapture. Add lines 7 and 13 (see instructions)	14	250	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use this form if you must recapture part of the low-income housing credit you took in previous years because:

- The qualified basis of a building decreased from one year to the next, or
- You disposed of the building or an ownership interest in it, and you did not post a satisfactory bond or pledge eligible U.S. Treasury securities as collateral. For details on how to avoid recapture on a building disposition, see section 42(j)(6); **Form 8693**, Low-Income Housing Credit Disposition Bond; and Rev. Proc. 99-11, 1999-2 I.R.B. 14.

Note: If the decrease in qualified basis is because of a change in the amount for which you are financially at risk on the building, then you must first recalculate the amount of credit taken in prior years under section 42(k) before you calculate the recapture amount on this form.

To complete this form you will need copies of the following forms that you have filed:

Form 8586, Low-Income Housing Credit (and **Form 3800**, General Business Credit, if applicable); **Form 8609**, Low-Income Housing Credit Allocation Certification; **Schedule A (Form 8609)**, Annual Statement; and Form 8611.

Note: Flow-through entities must give partners, shareholders, and beneficiaries the information that is reported in items C, D, E, and F of Form 8611.

Generally, recapture applies if:

- You dispose of a building or an ownership interest in it;
- There is a decrease in the qualified basis of the building from one year to the next; or
- The building no longer meets the minimum set-aside requirements of section 42(g)(1), the gross rent requirement of section 42(g)(2), or the other requirements for the units which are set aside.

However, recapture **does not** apply if:

- You disposed of the building or an ownership interest in it and you posted a satisfactory bond or pledged eligible U.S.

Treasury securities as collateral (for details, see section 42(j)(6); Form 8693; and Rev. Proc. 99-11);

- You disposed of an ownership interest in a building that you held through an electing large partnership;
- The decrease in qualified basis does not exceed the additions to qualified basis for which credits were allowable in years after the year the building was placed in service;
- You correct a noncompliance event within a reasonable period after it is discovered or should have been discovered;
- The credit did not reduce your tax liability (but you must adjust the allowable general business credit carryback and carryforward); or
- The qualified basis is reduced because of a casualty loss, provided the property is restored or replaced within a reasonable period.

Recordkeeping Requirements

To verify changes in qualified basis from year to year, you must keep, for 3 years after the 15-year compliance period ends, a copy of all Forms 8586, 8609, Schedule A (Form 8609), 8611, and 8693.

Tax for Children Under Age 14
With Investment Income of More Than \$1,500
 ▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.
 ▶ See separate instructions.

Child's name shown on return **010** Child's social security number **:020:**

Before you begin: If the child, the parent, or any of the parent's other children under age 14 received capital gains (including capital gain distributions), or qualified dividends, or farm income, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Qualified Dividends and Capital Gain Tax Worksheet** in the Form 1040 or Form 1040A instructions, or **Schedule D or J** (Form 1040).

A Parent's name (first, initial, and last). **Caution:** See instructions before completing. **045** **B** Parent's social security number **:050:**
040

C Parent's filing status (check one): **055 "ESTIMATED"**
060 Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

Part I Child's Net Investment Income

1	Enter the child's investment income (see instructions)	1	070
2	If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,500. Otherwise, see instructions	2	080
3	Subtract line 2 from line 1. If zero or less, stop ; do not complete the rest of this form but do attach it to the child's return	3	090
4	Enter the child's taxable income from Form 1040, line 40; Form 1040A, line 27; or Form 1040NR, line 38	4	100
5	Enter the smaller of line 3 or line 4. If zero, stop ; do not complete the rest of this form but do attach it to the child's return	5	110

Part II Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's taxable income from Form 1040, line 40; Form 1040A, line 27; Form 1040EZ, line 6; TeleFile Tax Record, line K(1); Form 1040NR, line 38; or Form 1040NR-EZ, line 14. If zero or less, enter -0-	115 "ESTIMATED"	120
7	Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named above. Do not include the amount from line 5 above	122 "SEC 644"	124
8	Add lines 5, 6, and 7	128 "ESTIMATED"	130
9	Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used, check here	143	160
10	Enter the parent's tax from Form 1040, line 41; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; TeleFile Tax Record, line K(2); Form 1040NR, line 39; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814 . If the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) was used to figure the tax, check here	168 "FORM 8814"	180
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III	185 "SEC 644"	190
12a	Add lines 5 and 7	12a	200
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	× . 210
13	Multiply line 11 by line 12b	13	220

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4	14	230
15	Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here	233	250
16	Add lines 13 and 15	16	260
17	Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here	270	280
18	Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 41; Form 1040A, line 28; or Form 1040NR, line 39	18	290



Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

Attachment
Sequence No. **69**

Name of shareholder 010	Identifying number (see page 2 of instructions) 020
Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.) 030	Shareholder tax year: calendar year 20.... or other tax year beginning 070, 20.....and ending..... 080, 20.....
City or town, state, and ZIP code or country 040 050 060 065	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input checked="" type="checkbox"/> Estate	
Name of passive foreign investment company (PFIC) or qualified electing fund (QEF) 150	Employer identification number (if any) 200
Address (Enter number, street, city or town, and country.) 160 170 180 190 195	Tax year of company or fund: calendar year 20..... or other tax year beginning 210, 20..... and ending..... 220, 20.....

Part I Elections (See instructions.)

- 230 **A** **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 1a through 2c of Part II.*
- 240 **B** **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 10f of Part IV.*
- 250 **C** **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 10e.*
@255 "STM nn" or blank
- 260 **D** **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.*
Note: *If any portion of line 1a or line 2a of Part II is includible under section 551 or 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.*
- 270 **E** **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 10f of Part IV.*
- 280 **F** **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part III.*

Part II Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See page 5 of instructions.)

1a Enter your pro rata share of the ordinary earnings of the QEF	1a	290		
b Enter the portion of line 1a that is included in income under section 551 or 951 or that may be excluded under section 1293(g)	1b	300		
c Subtract line 1b from line 1a. Enter this amount on your tax return as dividend income	1c		310	
2a Enter your pro rata share of the total net capital gain of the QEF	2a	320		
b Enter the portion of line 2a that is included in income under section 551 or 951 or that may be excluded under section 1293(g)	2b	330		
c Subtract line 2b from line 2a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.)	2c		340	
3a Add lines 1c and 2c	3a		350	
b Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.) @365 "STM nn" or blank	3b	360		
c Enter the portion of line 3a not already included in line 3b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year	3c	370		
d Add lines 3b and 3c	3d		380	
e Subtract line 3d from line 3a, and enter the difference (if zero or less, enter amount in brackets)	3e		390	
Important: <i>If line 3e is greater than zero, and no portion of line 1a or 2a is includible in income under section 551 or 951, you may make Election D with respect to the amount on line 3e.</i>				
4a Enter the total tax for the tax year (See instructions.)	4a	400		
b Enter the total tax for the tax year determined without regard to the amount entered on line 3e	4b	410		
c Subtract line 4b from line 4a. This is the deferred tax, the time for payment of which is extended by making Election D. See instructions.	4c		420	

Part III Gain or (Loss) From Mark-to-Market Election (See page 5 of instructions.)

5	Enter the fair market value of your PFIC stock at the end of the tax year	5	450
6	Enter your adjusted basis in the stock at the end of the tax year	6	460
7	Excess. Subtract line 6 from line 5. If a gain, stop here. Include this amount as ordinary income on your tax return. If a loss, go to line 8	7	470
8	Enter any unreversed inclusions (as defined in section 1296(d)). See instructions.	8	480
9	Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return	9	490

Part IV Distributions and Disposition of Stock in a Section 1291 Fund (See page 6 of instructions.)

Complete a **separate** Part IV for each excess distribution.

10a	Enter your total distributions from the PFIC during the current tax year. If the holding period of the PFIC stock began in the current tax year, this amount is dividend income to the extent there are accumulated earnings and profits	10a	500
b	Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the company for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year).	10b	510
c	Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.)	10c	520
d	Multiply line 10c by 125%. Enter the lesser of line 10a or line 10d as a dividend on your income tax return	10d	530
e	Subtract line 10d from line 10a. This amount, if more than zero, is the total excess distribution. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year	10e	540
f	Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11	10f	550
11a	Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year. @555 "STM nn"		
b	Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income	11b	560
c	Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)	11c	570
d	Foreign tax credit. (See instructions.)	11d	580
e	Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.)	11e	590
f	Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.)	@605 "STM nn" or blank	
		11f	600

Part V Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.

	(i)	(ii)	(iii)	(iv)	(v)	(vi)
1 Tax year of outstanding election	610	710	810	910	1010	1110
2 Undistributed earnings to which the election relates	620	720	820	920	1020	1120
3 Deferred tax	630	730	830	930	1030	1130
4 Interest accrued on deferred tax (line 3) as of the filing date	640	740	840	940	1040	1140
5 Event terminating election	650	750	850	950	1050	1150
6 Earnings distributed or deemed distributed during the tax year	660	760	860	960	1060	1160
7 Deferred tax due with this return	670	770	870	970	1070	1170
8 Accrued interest due with this return.	680	780	880	980	1080	1180
9 Deferred tax outstanding after partial termination of election	690	790	890	990	1090	1190
10 Interest accrued after partial termination of election	700	800	900	1000	1100	1200

Allocation of Individual Income Tax to the Virgin Islands

2003

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040.

Attachment
Sequence No. **85**

Name(s) shown on Form 1040

Your social security number

003

Part I Income From the Virgin Islands

1	Wages, salaries, tips, etc.		1	120	
2	Taxable interest		2	130	
3	Ordinary dividends		3	140	
4	Taxable refunds, credits, or offsets of local Virgin Islands taxes		4	150	
5	Alimony received		5	160	
6	Business income or (loss)		6	170	
7	Capital gain or (loss)		7	180	
8	Other gains or (losses)		8	190	
9	IRA distributions (taxable amount)		9	200	
10	Pensions and annuities (taxable amount)		10	210	
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc.		11	220	
12	Farm income or (loss)		12	230	
13	Unemployment compensation		13	240	
14	Social security benefits (taxable amount)		14	250	
15	Other income. List type and amount. ▶	*260 "STM nn" +270	15	275	
16	Add lines 1 through 15. This is your total income		16	280	

Part II Adjusted Gross Income From the Virgin Islands

17	Educator expenses	17	285		
18	IRA deduction	18	290		
19	Student loan interest deduction	19	300		
20	Tuition and fees deduction	20	305		
21	Moving expenses	21	320		
22	One-half of self-employment tax	22	330		
23	Self-employed health insurance deduction	23	340		
24	Self-employed SEP, SIMPLE, and qualified plans	24	350		
25	Penalty on early withdrawal of savings	25	360		
26	Add lines 17 through 25			26	370
27	Subtract line 26 from line 16. This is your adjusted gross income			27	380

Part III Allocation of Tax to the Virgin Islands

28	Enter amount from Form 1040, line 60		28	390	
29	Enter the total of the amounts from Form 1040, lines 55, 56, 63, and 65; any uncollected social security and Medicare or tier 1 RRTA tax or tax on golden parachute payments included on line 60; and any amount from Form 5329, Parts III, IV, V, VI, or VII, included on line 57		29	400	
30	Subtract line 29 from line 28		30	410	
31	Enter amount from Form 1040, line 35	31	420		
32	Divide line 27 above by line 31. Enter the result as a decimal (rounded to at least 3 places)		32	× . 430	
33	Multiply line 30 by line 32. This is your tax allocated to the Virgin Islands		33	440	

Part IV Payments of Income Tax to the Virgin Islands

34	Income tax withheld by the Virgin Islands	34	450		
35	2003 estimated tax payments and amount applied from 2002 return	35	460		
36	Amount paid with Form 4868 (extension request)	36	470		
37	Add lines 34 through 36. These are your total payments			37	480
38	Enter the smaller of line 33 or line 37. Also, include this amount in the total on Form 1040, line 68. On the dotted line next to line 68, enter "Form 8689" and show this amount.			38	485
39	If line 37 is more than line 33, subtract line 33 from line 37. This is the amount you overpaid to the Virgin Islands			39	490
40	Amount of line 39 you want refunded to you			40	500
41	Amount of line 39 you want applied to your 2004 estimated tax	41	510		
42	If line 33 is more than line 37, subtract line 37 from line 33. This is the amount you owe to the Virgin Islands. Include the amount on this line that you are paying with your return in the total on Form 1040, line 68. On the dotted line next to line 68, enter "Form 8689" and the amount paid.			42	520

Interest Computation Under the Look-Back Method for Completed Long-Term Contracts

OMB No. 1545-1031

Attachment
Sequence No. **97**

▶ See separate instructions. ▶ Please print or type.

For the filing year beginning **010**, and ending **020**. See page 2 of the instructions.

Name		A Identifying number 080
Fill In Your Address Only If You Are Filing This Form Separately and Not With Your Tax Return	Number, street, and apt., room, or suite no. If a P.O. box, see page 3 of the instructions.	B Check applicable box to show type of taxpayer: 090 <input type="checkbox"/> Corporation 120 <input type="checkbox"/> S corporation 100 <input type="checkbox"/> Individual 130 <input type="checkbox"/> Partnership 110 <input type="checkbox"/> Estate or trust
	City or town, state, and ZIP code	

C If you were an owner of an interest in a pass-through entity (such as a partnership or an S corporation) that holds one or more long-term contracts to which this interest computation relates, enter the name and employer identification number of the entity. Attach a schedule if there is more than one such entity.

Name of entity 140	Employer identification number 155
@145 "STM nn" or blank	150

Part I Regular Method

	Date of each prior year to which interest computation relates:			
	(a) 160 Year ended mo. yr.	(b) 250 Year ended mo. yr.	(c) 340 Year ended mo. yr. ....		(d) Totals (Add columns (a), (b), and (c).)
1 Taxable income or loss for the prior years shown on tax return (or as previously adjusted) before net operating loss or capital loss carrybacks (other than carrybacks that must be taken into account to properly compute interest under section 460) (see page 3 of the instructions). If you were required to file Form 8697 for an earlier year, enter adjusted taxable income for the prior years from line 3, Form 8697, for the most recent filing year that affects the prior years	170	260	350	
2 Adjustment to income to reflect the difference between: (a) the amount of income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on the actual contract price and costs, and (b) the amount of income reported for such contracts based on estimated contract price and costs. See page 3 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement	@185 "STM nn"	@275 "STM nn"	@365 "STM nn"	
	187	277	360	
	180	270	367	
3 Adjusted taxable income for look-back purposes. Combine lines 1 and 2	190	280	370	
4 Income tax liability on line 3 amount using tax rates in effect for the prior years (see page 3 of the instructions)	200	290	380	
5 Income tax liability shown on return (or as previously adjusted) for the prior years (see page 3 of the instructions). If you were required to file Form 8697 for an earlier year, enter the amount required to be reported on line 4, Form 8697, for the most recent filing year that affects the prior years	210	300	390	
6 Increase or decrease in tax for the prior years on which interest is due (or is to be refunded). Subtract line 5 from line 4.	220	310	400	
7 Interest due on increase, if any, shown on line 6 (see page 3 of the instructions)	230	320	410	
	@235 STM nn	@325 STM nn	@415 STM nn	430
8 Interest to be refunded on decrease, if any, shown on line 6 (see page 3 of the instructions)	240	330	420	
	@245 STM nn	@335 STM nn	@425 STM nn	440
9 Net amount of interest to be refunded to you . If line 8, column (d), exceeds line 7, column (d), enter the excess. File Form 8697 separately; do not attach it to your tax return (see page 3 of the instructions)				450
10 Net amount of interest you owe . If line 7, column (d), exceeds line 8, column (d), enter the excess. Attach Form 8697 to your tax return. See page 4 of the instructions for where to include this amount on your return				460

Part II Simplified Marginal Impact Method

	Date of each prior year to which interest computation relates:			(d) Totals (Add columns (a), (b), and (c).)	
	(a) 500 Year ended mo. yr.	(b) 600 Year ended mo. yr.	(c) 700 Year ended mo. yr.		
1 Adjustment to regular taxable income to reflect the difference between: (a) the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on actual contract price and costs, and (b) the amount of such income reported for such contracts based on estimated contract price and costs. See page 4 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement	@515 "STM nn" 510	@615 "STM nn" 610	@715 "STM nn" 710		
2 Increase or decrease in regular tax for prior years. Multiply line 1 in each column by the applicable regular tax rate (see page 4 of the instructions) Note: For prior years beginning before 1987, skip lines 3 and 4 and enter on line 5 the amount from line 2.	520	620	720		
3 Adjustment to alternative minimum taxable income to reflect the difference between: (a) the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on actual contract price and costs, and (b) the amount of such income reported for such contracts based on estimated contract price and costs. See page 4 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement	@535 "STM nn" 530	@635 "STM nn" 630	@735 "STM nn" 730		
4 Increase or decrease in alternative minimum tax (AMT) for prior years. Multiply line 3 in each column by the applicable AMT rate (see page 4 of the instructions)	540	640	740		
5 Enter the larger of line 2 or line 4. See page 4 of the instructions if either amount is negative Pass-through entities: Skip line 6 and enter on line 7 the amount from line 5.	550	650	750		
6 Overpayment ceiling. For each column in which line 5 is a negative number, enter your total tax liability for the prior year, as adjusted for past applications of the look-back method and after net operating loss, capital loss, net section 1256 contracts loss, and credit carryovers and carrybacks to that year. For each column in which line 5 is a positive number, leave line 6 blank and enter on line 7 the amount from line 5	560	660	760		
7 Increase or decrease in tax for the prior years on which interest is due (or is to be refunded). Enter the amount from line 5 or line 6, whichever is smaller. Treat both numbers as positive when making this comparison, but enter the amount as a negative number	570	670	770		
8 Interest due on increase, if any, shown on line 7 (see page 4 of the instructions)	580	680	780		800
9 Interest to be refunded on decrease, if any, shown on line 7 (see page 4 of the instructions)	590	690	790		810
10 Net amount of interest to be refunded to you . If line 9, column (d), exceeds line 8, column (d), enter the excess. File Form 8697 separately; do not attach it to your tax return (see page 4 of the instructions)					820
11 Net amount of interest you owe . If line 8, column (d), exceeds line 9, column (d), enter the excess. Attach Form 8697 to your tax return. See page 4 of the instructions for where to include this amount on your return					830

Signature(s) Complete this section **only** if this form is being filed separately.

Sign Here

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

Signature(s) _____ Date _____

Paid Preparer's Use Only

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

Firm's name (or yours if self-employed), address, and ZIP code _____ EIN _____

Phone no. () _____

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

▶ See instructions on pages 3 and 4.
 ▶ 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 2002 Form 6251. Estates and trusts, see instructions . . .	1	020	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	030	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(040)
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 \$173,000 and you were married filing separately for 2002, see instructions	4	050	
5	Enter: \$49,000 if married filing jointly or qualifying widow(er) for 2002; \$35,750 if single or head of household for 2002; or \$24,500 if married filing separately for 2002. Estates and trusts, enter \$22,500	5	060	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2002; \$112,500 if single or head of household for 2002; or \$75,000 if married filing separately for 2002. Estates and trusts, enter \$75,000	6	070	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	080	
8	Multiply line 7 by 25% (.25)	8	090	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9	100	
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	110	
11	<ul style="list-style-type: none"> • If for 2002 you reported capital gain distributions directly on Form 1040, line 13, or had a gain on both lines 16 and 17 of Schedule D (Form 1040) (lines 15a and 16, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 48 here. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2002) from the result. 	11	120	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	130	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	140	
14	Enter the amount from your 2002 Form 6251, line 34, or 2002 Form 1041, Schedule I, line 55	14	150	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	160	

Part II Minimum Tax Credit and Carryforward to 2004

16	Enter the amount from your 2002 Form 6251, line 35, or 2002 Form 1041, Schedule I, line 56	16	170	
17	Enter the amount from line 15 above	17	180	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	190	
19	2002 minimum tax credit carryforward. Enter the amount from your 2002 Form 8801, line 26	19	200	
20	Enter the total of your 2002 unallowed nonconventional source fuel credit and 2002 unallowed qualified electric vehicle credit (see instructions)	20	210	
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21	220	
22	Enter your 2003 regular income tax liability minus allowable credits (see instructions)	22	230	
23	Enter the amount from your 2003 Form 6251, line 33, or 2003 Form 1041, Schedule I, line 54	23	240	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	250	
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2003 Form 1040, line 52; Form 1040NR, line 48; or Form 1041, Schedule G, line 2d	25	260	
26	Minimum tax credit carryforward to 2004. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	270	

Part III Tax Computation Using Maximum Capital Gains Rates

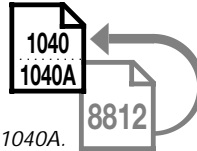
Caution: If you did not complete Schedule D (Form 1040) for 2002 because you reported capital gain distributions directly on Form 1040, line 13, or your 2002 taxable income was zero or less, see the instructions before completing this part.

Caution: For a fiscal year taxpayer with a **prior** tax year that ends in 2003, the amount on line 48 cannot exceed the amount figured under section 55(b)(3) (maximum rate of tax on net capital gain) or, if applicable, section 301(c) of the Jobs and Growth Tax Relief Reconciliation Act of 2003 (see instructions).

27	Enter the amount from line 10			27	300
28	Enter the amount from line 23 of your 2002 Schedule D (Form 1040) (line 21 of the 2002 Schedule D (Form 1041)) or line 9 of your 2002 Schedule D Tax Worksheet*	28	310		
29	Enter the amount from line 19 of your 2002 Schedule D (Form 1040), or line 15d, column (2), of the 2002 Schedule D (Form 1041)	29	320		
30	If you did not complete the 2002 Schedule D Tax Worksheet, enter the amount from line 28. Otherwise, add lines 28 and 29, and enter the smaller of that result or the amount from line 4 of your 2002 Schedule D Tax Worksheet	30	330		
31	Enter the smaller of line 27 or line 30	31		31	340
32	Subtract line 31 from line 27	32		32	350
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2002) from the result ▶	33		33	360
34	Enter the amount from line 28 of your 2002 Schedule D (Form 1040) (line 26 of the 2002 Schedule D (Form 1041)) or line 16 of your Schedule D Tax Worksheet.* Enter -0- if you did not complete Part IV of your 2002 Schedule D (Form 1040) (Part V of 2002 Schedule D (Form 1041))	34	370		
35	Enter the smaller of line 27 or line 28	35	380		
36	Enter the smaller of line 34 or line 35	36	390		
37	Enter the amount from your 2002 Schedule D (Form 1040), line 29 (or 2002 Schedule D (Form 1041), line 27) (if you did not complete that line, enter -0-)	37	400		
38	Enter the smaller of line 36 or line 37	38	410		
39	Multiply line 38 by 8% (.08) ▶	39		39	420
40	Subtract line 38 from line 36	40	430		
41	Multiply line 40 by 10% (.10) ▶	41		41	440
42	Subtract line 36 from line 35	42	450		
43	Multiply line 42 by 20% (.20) ▶	43		43	460
	If line 29 is zero or blank, skip lines 44 and 45 and go to line 46.				
44	Subtract line 35 from line 31	44	470		
45	Multiply line 44 by 25% (.25) ▶	45		45	480
46	Add lines 33, 39, 41, 43, and 45	46		46	490
47	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2002) from the result	47		47	500
48	Enter the smaller of line 46 or line 47 here and on line 11	48		48	510

* The 2002 Schedule D Tax Worksheet is on page D-9 of the 2002 Instructions for Schedule D (Form 1040) (page 35 of the 2002 Instructions for Form 1041).

Additional Child Tax Credit



2003

Attachment Sequence No. **47**

Department of the Treasury
Internal Revenue Service

Complete and attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number

Part I All Filers

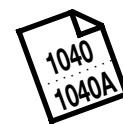
1	Enter the amount from line 3 of your Child Tax Credit Worksheet on page 41 of the Form 1040 instructions or page 38 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 10 of the worksheet on page 4 of the publication	1	008	
2	Enter the amount from Form 1040, line 49, or Form 1040A, line 33	2	012	
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	016	
4	Enter your total taxable earned income. See the instructions on back	4	021	
5	Is the amount on line 4 more than \$10,500?			
025	<input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6.			
035	<input type="checkbox"/> Yes. Subtract \$10,500 from the amount on line 4. Enter the result	5	038	
6	Multiply the amount on line 5 by 10% (.10) and enter the result	6	045	
	Next. Do you have three or more qualifying children?			
054	<input type="checkbox"/> No. If line 6 is zero, stop ; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13.			
058	<input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.			

Part II Certain Filers Who Have Three or More Qualifying Children

7	Enter the total of the withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions on back	7	075	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 28 and 56, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 60. 1040A filers: Enter -0-.	8	085	
9	Add lines 7 and 8	9	095	
10	1040 filers: Enter the total of the amounts from Form 1040, lines 63 and 64. 1040A filers: Enter the total of the amount from Form 1040A, line 41, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see the instructions on back).	10	105	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	110	
12	Enter the larger of line 6 or line 11 here	12	115	
	Next, enter the smaller of line 3 or line 12 on line 13.			

Part III Your Additional Child Tax Credit

13	This is your additional child tax credit	13	140	
----	--	----	-----	--



Enter this amount on Form 1040, line 65, or Form 1040A, line 42.

**Parents' Election To Report
Child's Interest and Dividends**

▶ See instructions below and on back.
▶ Attach to parents' Form 1040 or Form 1040NR.

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

Caution: The Federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax Benefits You May Not Take** on the back.

A Child's name (first, initial, and last) 010	015	B Child's social security number 020
--	-----	---

c If more than one Form 8814 is attached, check here ▶ 030

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

1a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a	100	00
b Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b	110	
2 Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2	135	
3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	151	
4 Add lines 1a, 2, and 3. If the total is \$1,500 or less, skip lines 5 and 6 and go to line 7. If the total is \$7,500 or more, do not file this form. Your child must file his or her own return to report the income	4	170	
5 Base amount	5	1,500	00
6 Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below	6	200	

Part II Tax on the First \$1,500 of Child's Interest and Dividends

7 Amount not taxed	7	750	00
8 Subtract line 7 from line 4. If the result is zero or less, enter -0-	8	210	
9 Tax. Is the amount on line 8 less than \$750? 212 <input type="checkbox"/> No. Enter \$75 here and see the Note below. 216 <input type="checkbox"/> Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below.	9	220	

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 41, or Form 1040NR, line 39. Be sure to check box a on Form 1040, line 41, or Form 1040NR, line 39.

General Instructions

Purpose of Form. Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets **all** of the following conditions.

- The child was under age 14 at the end of 2003. A child born on January 1, 1990, is considered to be age 14 at the end of 2003.
- The child's only income was from interest and dividends, including capital gain distributions and Alaska Permanent Fund dividends.
- The child's gross income for 2003 was less than \$7,500.
- The child is required to file a 2003 return.

- There were no estimated tax payments for the child for 2003 (including any overpayment of tax from his or her 2002 return applied to 2003 estimated tax).
- There was no Federal income tax withheld from the child's income.
You must also qualify. See **Parents Who Qualify To Make the Election** below.
- How To Make the Election.** To make the election, complete and attach Form(s) 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for **each** child whose income you choose to report.
- Parents Who Qualify To Make the Election.** You qualify to make this election if you file Form 1040 or Form 1040NR and **any** of the following apply.
 - You are filing a joint return for 2003 with the child's other parent.

- You and the child's other parent were married to each other but file separate returns for 2003 **and** you had the **higher** taxable income.
- You were unmarried, treated as unmarried for Federal income tax purposes, or separated from the child's other parent by a divorce or separate maintenance decree. You must have had custody of your child for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you may make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had **higher** taxable income than your new spouse.

(continued)

**Exclusion of Interest From Series EE and I
U.S. Savings Bonds Issued After 1989
(For Filers With Qualified Higher Education Expenses)**

▶ Attach to Form 1040 or Form 1040A.

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

1	(a) Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	(b) Name and address of eligible educational institution
	*010 "STM nn"	+020 ----- *+030 "NONE" or "STM nn" +040
	050	060 ----- 070 "NONE" 080
	090	100 ----- 110 "NONE" 120

If you need more space, attach a statement.

2	Enter the total qualified higher education expenses you paid in 2003 for the person(s) listed in column (a) of line 1. See the instructions to find out which expenses qualify	2	170	
3	Enter the total of any nontaxable educational benefits (such as nontaxable scholarship or fellowship grants) received for 2003 for the person(s) listed in column (a) of line 1 (see instructions)	3	180	
4	Subtract line 3 from line 2. If zero or less, stop . You cannot take the exclusion	4	190	
5	Enter the total proceeds (principal and interest) from all series EE and I U.S. savings bonds issued after 1989 that you cash during 2003	5	200	
6	Enter the interest included on line 5 (see instructions)	6	210	
7	If line 4 is equal to or more than line 5, enter "1.000." If line 4 is less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	7	×	. 220
8	Multiply line 6 by line 7	8	230	
9	Enter your modified adjusted gross income (see instructions) Note: If line 9 is \$73,500 or more if single or head of household, or \$117,750 or more if married filing jointly or qualifying widow(er), stop . You cannot take the exclusion.	9	240	
10	Enter: \$58,500 if single or head of household; \$87,750 if married filing jointly or qualifying widow(er)	10	250 "55750" or "83650"	
11	Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on line 13, and go to line 14	11	260	
12	Divide line 11 by: \$15,000 if single or head of household; \$30,000 if married filing jointly or qualifying widow(er). Enter the result as a decimal (rounded to at least three places)	12	×	. 270
13	Multiply line 8 by line 12	13	280	
14	Excludable savings bond interest. Subtract line 13 from line 8. Enter the result here and on Schedule B (Form 1040), line 3, or Schedule 1 (Form 1040A), line 3, whichever applies . . ▶	14	290	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

If you cashed series EE or I U.S. savings bonds in 2003 that were issued after 1989, you may be able to exclude from your income part or all of the interest on those bonds. Use this form to figure the amount of any interest you may exclude.

Who May Take the Exclusion

You may take the exclusion if **all four** of the following apply.

1. You cashed qualified U.S. savings bonds in 2003 that were issued after 1989.
2. You paid qualified higher education expenses in 2003 for yourself, your spouse, or your dependents.
3. Your filing status is any status **except** married filing separately.
4. Your modified AGI (adjusted gross income) is less than: \$73,500 if single or head of household; \$117,750 if married filing jointly or qualifying widow(er). See the instructions for line 9 to figure your modified AGI.

U.S. Savings Bonds That Qualify for Exclusion

To qualify for the exclusion, the bonds must be series EE or I U.S. savings bonds issued after 1989 in your name, or, if you are married, they may be issued in your name and your spouse's name. Also, you must have been age 24 or older before the bonds were issued. A bond bought by a parent and issued in the name of his or her child under age 24 does not qualify for the exclusion by the parent or child.

Recordkeeping Requirements

Keep the following records to verify interest you exclude.

- Bills, receipts, canceled checks, or other documents showing you paid qualified higher education expenses in 2003.
- A written record of each post-1989 series EE or I bond that you cash. Your record must include the serial number, issue date, face value, and total redemption proceeds (principal and interest) of each bond. You may use **Form 8818**, Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year	1	020
2	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2	030
3	Pass-through orphan drug credits from an S corporation, partnership, estate, or trust	3	040
4	Current year credit. Add lines 2 and 3	4	050

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

5	Regular tax before credits:		
	• Individuals. Enter the amount from Form 1040, line 41	}	5 060
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		
6	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 35	}	6 070
	• Corporations. Enter the amount from Form 4626, line 14		
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		
7	Add lines 5 and 6	7	080
8a	Foreign tax credit	8a	090
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	100
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	110
d	Education credits (Form 8863, line 18)	8d	120
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	125
f	Child tax credit (Form 1040, line 49)	8f	130
g	Mortgage interest credit (Form 8396, line 11)	8g	140
h	Adoption credit (Form 8839, line 18)	8h	150
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	160
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	170
k	Credit for fuel from a nonconventional source	8k	180
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	190
m	Add lines 8a through 8l	8m	200
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	210
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	230
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	240
12	Tentative minimum tax (see instructions):		
	• Individuals. Enter the amount from Form 6251, line 33	}	12 245
	• Corporations. Enter the amount from Form 4626, line 12		
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54		
13	Enter the greater of line 11 or line 12	13	250
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	260
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	270

General Instructions

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

Purpose of Form

Use Form 8820 to claim the orphan drug credit. The credit is 50% of qualified clinical testing expenses paid or incurred during the tax year. See section 45C and Regulations section 1.28-1 for details.

Who Must File

An individual, estate, trust, organization, or corporation that elects to claim an orphan drug credit, or any S corporation, partnership, estate, or trust that allocates the credit to its shareholders, partners, or beneficiaries must complete this form and attach it to its income tax return.

Definitions

Qualified clinical testing expenses. Generally, qualified clinical testing expenses are amounts paid or incurred by the taxpayer that would be described as qualified research expenses under section 41, with two modifications:

- In sections 41(b)(2) and (3), "clinical testing" is substituted for "qualified research" **and**

Like-Kind Exchanges
 (and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up ▶ *020 "STM nn"

2 Description of like-kind property received ▶ *030 "STM nn"

3 Date like-kind property given up was originally acquired (month, day, year)	3	/	040	/
4 Date you actually transferred your property to other party (month, day, year)	4	/	050	/
5 Date like-kind property you received was identified by written notice to another party (see instructions for 45-day written notice requirement) (month, day, year)	5	/	060	/
6 Date you actually received the like-kind property from other party (month, day, year) (see instructions)	6	/	070	/

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary) (see instructions)? If "Yes," complete Part II. If "No," go to Part III . . . Yes No
 080 100

Part II Related Party Exchange Information

8 Name of related party	Relationship to you	Related party's identifying number
110		120

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

130 140 150 160

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party directly or indirectly (such as through an intermediary) sell or dispose of any part of the like-kind property received from you in the exchange? Yes No 180 185

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? Yes No 190 195

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is not the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 unless one of the exceptions on line 11 applies.

- 11 If one of the exceptions below applies to the disposition, check the applicable box:
- 200 a The disposition was after the death of either of the related parties.
- 210 b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
- 220 c You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions). @225 "STM nn"

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise, go to line 15.

12 Fair market value (FMV) of other property given up	12	230	
13 Adjusted basis of other property given up	13	240	
14 Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14	250	
15 Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15	260	
16 FMV of like-kind property you received	16	270	
17 Add lines 15 and 16	17	280	
18 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)	18	290	
19 Realized gain or (loss). Subtract line 18 from line 17 @305 "STM nn"	19	300	
20 Enter the smaller of line 15 or line 19, but not less than zero	20	310	
21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	320	
22 Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22	330	
23 Recognized gain. Add lines 21 and 22 @345 "STM nn"	23	340	
24 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	350	
25 Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	360	

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

Your social security number

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used **only** by officers or employees of the executive branch of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property exceeds the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)								375
27	Description of divested property		*390	"STM nn"					380
28	Description of replacement property		400	"STM nn"					
29	Date divested property was sold (month, day, year)		29						410 /
30	Sales price of divested property (see instructions)		30						420
31	Basis of divested property		31						430
32	Realized gain. Subtract line 31 from line 30		32						440
33	Cost of replacement property purchased within 60 days after date of sale		33						450
34	Subtract line 33 from line 30. If zero or less, enter -0-		34						460
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)		35						470
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)		36						480
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32		37						490
38	Basis of replacement property. Subtract line 37 from line 33		38						500

General Instructions

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

Purpose of Form

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

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

When To File

If during the current tax year you transferred property to another party in a like-kind exchange, you must file Form 8824 with your tax return for that year. Also file Form 8824 for the 2 years following the year of a related party exchange (see the instructions for line 7 on page 3).

Like-Kind Exchanges

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

Section 1031 does not apply to exchanges of inventory, stocks, bonds, notes, other securities or evidence of indebtedness, or certain other assets. See section 1031(a)(2).

Like-kind property. Properties are of like kind if they are of the same nature or

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

Real properties generally are of like kind, regardless of whether they are improved or unimproved. However, real property in the United States and real property outside the United States are **not** like-kind properties.

Deferred exchanges. A deferred exchange occurs when the property **received** in the exchange is not received at the same time as the transfer of the property **given up**. For a deferred exchange to qualify as like-kind, you must comply with the 45-day written notice and receipt requirements explained in the instructions for lines 5 and 6.

Multi-asset exchanges. A multi-asset exchange involves the transfer and receipt of more than one group of like-kind properties. For example, an exchange of

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Total eligible access expenditures (see instructions)	. . . . . @025 "STM nn"	1	020	
2	Minimum amount		2	\$ 250	00
3	Subtract line 2 from line 1. If zero or less, enter -0-		3	030	
4	Maximum amount		4	\$10,000	00
5	Enter the smaller of line 3 or line 4.		5	040	
6	Multiply line 5 by 50% (.50)		6	050	
7	Disabled access credits from pass-through entities:				
	If you are a—	Then enter the total of the current year disabled access credits from—			
	a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13	7	060	
	b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13			
8	Current year credit. Add lines 6 and 7, but do not enter more than \$5,000		8	070	

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

9	Regular tax before credits:		9	080	
	• Individuals. Enter the amount from Form 1040, line 41	}			
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from 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				
10	Alternative minimum tax:		10	090	
	• Individuals. Enter the amount from Form 6251, line 35	}			
	• Corporations. Enter the amount from Form 4626, line 14				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56				
11	Add lines 9 and 10		11	100	
12a	Foreign tax credit		12m	220	
b	Credit for child and dependent care expenses (Form 2441, line 11)	12b 120			
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	12c 130			
d	Education credits (Form 8863, line 18)	12d 140			
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	12e 145			
f	Child tax credit (Form 1040, line 49)	12f 150			
g	Mortgage interest credit (Form 8396, line 11)	12g 160			
h	Adoption credit (Form 8839, line 18)	12h 170			
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	12i 180			
j	Possessions tax credit (Form 5735, line 17 or 27)	12j 190			
k	Credit for fuel from a nonconventional source	12k 200			
l	Qualified electric vehicle credit (Form 8834, line 20)	12l 210			
m	Add lines 12a through 12l				
13	Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18		13	230	
14	Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-	14 250	15	260	
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)				
16	Tentative minimum tax (see instructions):				
	• Individuals. Enter the amount from Form 6251, line 33	}	16	265	
	• Corporations. Enter the amount from Form 4626, line 12				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54				
17	Enter the greater of line 15 or line 16		17	270	
18	Subtract line 17 from line 13. If zero or less, enter -0-		18	280	
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 18 is smaller than line 8, see instructions		19	290	

Recapture of Federal Mortgage Subsidy

▶ **Attach to Form 1040.** ▶ **See separate instructions.**

Name(s)	Social security number (as shown on page 1 of your tax return)
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Part I Description of Home Subject to Federally Subsidized Debt

1 Address of property (number and street, city or town, state, and ZIP code)

010 "NONE"

020

2 Check the box that describes the type of Federal subsidy you had on the loan for your home.

030a Mortgage loan from the proceeds of a tax-exempt bond

040b Mortgage credit certificate

Note: If neither box applies, you are not subject to recapture tax on the sale or other disposition of your home. **DO NOT** complete this form.

3 Name of the bond or certificate issuer

050	060	070
State	Political subdivision (city, county, etc.)	Agency, if any

4 Name and address of original lending institution

080	090
-----	-----

5 Date of closing of the original loan

100	Month	Day	Year
-----	-------	-----	------

Note: If the date of closing of the loan was before January 1, 1991, recapture tax does not apply. **DO NOT** complete this form. If you (1) checked the box on line 2b (mortgage credit certificate), (2) refinanced your home, and (3) received a reissued mortgage credit certificate, see **Refinancing your home** on page 1 of the instructions.

6 Date of sale or other disposition of your interest in the home

110	Month	Day	Year
-----	-------	-----	------

7 Number of years and full months between original closing date (line 5) and date of sale or disposition (line 6):

120	130	Years	Full months
-----	-----	-------	-------------

8 Date of full repayment of the original loan including a refinancing other than one for which a replacement mortgage credit certificate was issued (see instructions)

135	Month	Day	Year
-----	-------	-----	------

Part II Computation of Recapture Tax

9 Sales price of your interest in the home sold or disposed of (see instructions)	9	140	
10 Expenses of sale. Include sales commissions, advertising, legal fees, etc.	10	150	
11 Amount realized. Subtract line 10 from line 9	11	160	
12 Adjusted basis of your interest in the home sold or disposed of (see instructions)	12	170	
13 Gain or (loss) from sale or disposition. Subtract line 12 from line 11. If a loss, stop here and attach this form to your Form 1040. You do not owe recapture tax.	13	180	
14 Multiply line 13 by 50% (.50)	14	190	
15 Modified adjusted gross income (see instructions)	15	200	
16 Adjusted qualifying income (see instructions)	16	210	
17 Subtract line 16 from line 15. If zero or less, stop here and attach this form to your Form 1040. You do not owe recapture tax.	17	220	
18 Income percentage. If the amount on line 17 is \$5,000 or more, enter "100." Otherwise, divide the amount on line 17 by \$5,000 and enter the result as a percentage. Round to the nearest whole percentage.	18	230	%
19 Federally subsidized amount (see instructions)	19	240	
20 Holding period percentage (see instructions)	20	250	%
21 Multiply line 19 by the percentage on line 20	21	260	
22 Recapture amount. Multiply line 21 by the percentage on line 18	22	270	
23 Tax. Enter the smaller of line 14 or line 22. Also, include this amount on the line for total tax on Form 1040. For details, see the Instructions for Form 1040	23	280	

Expenses for Business Use of Your Home

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

2003
 Attachment
 Sequence No. **66**

▶ **See separate instructions.**

Name(s) of proprietor(s)	010	Your social security number
		020

Part I Part of Your Home Used for Business

1 Area used regularly and exclusively for business, regularly for day care, or for storage of inventory or product samples (see instructions)	1	030	
2 Total area of home	2	040	
3 Divide line 1 by line 2. Enter the result as a percentage	3	050	%
<ul style="list-style-type: none"> • For day-care facilities not used exclusively for business, also complete lines 4-6. • All others, skip lines 4-6 and enter the amount from line 3 on line 7. 			
4 Multiply days used for day care during year by hours used per day	4	060	hr.
5 Total hours available for use during the year (365 days × 24 hours) (see instructions)	5	065	8,760 hr.
6 Divide line 4 by line 5. Enter the result as a decimal amount	6	.070	
7 Business percentage. For day-care facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	080	%

@085 "STM nn"

Part II Figure Your Allowable Deduction

8 Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions. See instructions for columns (a) and (b) before completing lines 9-20.	8	090	
	(a) Direct expenses	(b) Indirect expenses	
9 Casualty losses (see instructions)	9	100	110
10 Deductible mortgage interest (see instructions)	10	120	130
11 Real estate taxes (see instructions)	11	140	150
12 Add lines 9, 10, and 11	12	160	170
13 Multiply line 12, column (b) by line 7	13	180	
14 Add line 12, column (a) and line 13	14	190	
15 Subtract line 14 from line 8. If zero or less, enter -0-	15	200	
16 Excess mortgage interest (see instructions)	16	210	220
17 Insurance	17	230	240
18 Repairs and maintenance	18	250	260
19 Utilities	19	270	280
20 Other expenses (see instructions)	20	290	300
21 Add lines 16 through 20	21	310	320
22 Multiply line 21, column (b) by line 7	22	330	
23 Carryover of operating expenses from 2002 Form 8829, line 41	23	340	
24 Add line 21 in column (a), line 22, and line 23	24	350	
25 Allowable operating expenses. Enter the smaller of line 15 or line 24	25	360	
26 Limit on excess casualty losses and depreciation. Subtract line 25 from line 15	26	370	
27 Excess casualty losses (see instructions)	27	380	
28 Depreciation of your home from Part III below	28	390	
29 Carryover of excess casualty losses and depreciation from 2002 Form 8829, line 42	29	400	
30 Add lines 27 through 29	30	410	
31 Allowable excess casualty losses and depreciation. Enter the smaller of line 26 or line 30	31	420	
32 Add lines 14, 25, and 31	32	430	
33 Casualty loss portion, if any, from lines 14 and 31. Carry amount to Form 4684, Section B	33	440	
34 Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	34	450	

Part III Depreciation of Your Home

35 Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	35	460	
36 Value of land included on line 35	36	470	
37 Basis of building. Subtract line 36 from line 35	37	480	
38 Business basis of building. Multiply line 37 by line 7	38	490	
39 Depreciation percentage (see instructions)	39	500	%
40 Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above	40	510	

Part IV Carryover of Unallowed Expenses to 2004

41 Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-	41	520	
42 Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-	42	530	



Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Qualified enhanced oil recovery costs (see instructions)	1	020
2	Multiply line 1 by 15% (.15)	2	030
3	Enhanced oil recovery credits from pass-through entities: If you are a— Then enter the total of the current year credits from— a Shareholder Schedule K-1 (Form 1120S), lines 12d, 12e, or 13 b Partner Schedule K-1 (Form 1065), lines 12c, 12d, or 13	3	040
4	Current year credit. Add lines 2 and 3	4	050

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

5	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 41 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return	5	060
6	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56	6	070
7	Add lines 5 and 6	7	080
8a	Foreign tax credit	8a	090
8b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	100
8c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	110
8d	Education credits (Form 8863, line 18)	8d	120
8e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	125
8f	Child tax credit (Form 1040, line 49)	8f	130
8g	Mortgage interest credit (Form 8396, line 11)	8g	140
8h	Adoption credit (Form 8839, line 18)	8h	150
8i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	160
8j	Possessions tax credit (Form 5735, line 17 or 27)	8j	170
8k	Credit for fuel from a nonconventional source	8k	180
8l	Qualified electric vehicle credit (Form 8834, line 20)	8l	190
8m	Add lines 8a through 8l	8m	200
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	210
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	230
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	240
12	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	12	245
13	Enter the greater of line 11 or line 12	13	250
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	260
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	270

General Instructions

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

Purpose of Form

Use Form 8830 to claim the enhanced oil recovery credit.

An owner of an operating mineral interest may claim or elect not to claim this credit any time within 3 years from the due date (excluding extensions) of its return on either its original or an amended return. This credit is part of the general business credit.

Amount of Credit

The credit generally is 15% of qualified costs for the year, but is reduced when the reference price per barrel exceeds the base value of \$28 (as adjusted by inflation). For 2003, there is no reduction of the credit.

▶ **Attach to your tax return.**
▶ **See instructions on back.**

Name(s) shown on return

Identifying number

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the total on line 8.

	(a)	(b)	(c)
1 Enter date vehicle placed in service (MM/DD/YYYY)	1 / 015 /	/ 065 /	/ 115 /
2 Cost of vehicle	2 020	070	120
3 Section 179 expense deduction (see instructions)	3 030	080	130
4 Subtract line 3 from line 2	4 040	090	140
5 For a vehicle placed in service before 2004, multiply line 4 by 10% (.10). For a vehicle placed in service in 2004, multiply line 4 by 7.5% (.075) (see instructions).	5 050	100	150
6 Maximum credit per vehicle. For a vehicle placed in service before 2004, enter \$4,000. For a vehicle placed in service in 2004, enter \$3,000 (see instructions)	6 055	105	155
7 Enter the smaller of line 5 or line 6	7 060	110	160
8 Add columns (a) through (c) on line 7			8 170
9 Qualified electric vehicle credits from pass-through entities:			
If you are a: Then enter the total electric vehicle credits from:			
Shareholder } Schedule K-1 (Form 1120S), lines 12d through 13			9 180
Partner } Schedule K-1 (Form 1065), lines 12c through 13			
10 Add lines 8 and 9			10 190
11 Passive activity credits included on line 10 (see instructions)			11 200
12 Subtract line 11 from line 10			12 210
13 Passive activity credits allowed for 2003 (see instructions)			13 220
14 Tentative qualified electric vehicle credit. Add lines 12 and 13 ▶			14 230

Part II Allowable Credit

15 Regular tax before credits.			
<ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 41. • Corporations. Enter the amount from Form 1120, Schedule J, line 3. • Other filers. Enter the regular tax before credits from your return. 			15 240
16 Credits that reduce regular tax before the qualified electric vehicle credit:			
a Foreign tax credit	16a	250	
b Credit for child and dependent care expenses (Form 2441, line 11)	16b	260	
c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	16c	270	
d Education credits (Form 8863, line 18)	16d	280	
e Credit for qualified retirement savings contributions (Form 8880, line 14)	16e	285	
f Child tax credit (Form 1040, line 49)	16f	290	
g Mortgage interest credit (Form 8396, line 11)	16g	300	
h Adoption credit (Form 8839, line 18)	16h	310	
i District of Columbia first-time homebuyer credit (Form 8859, line 11)	16i	320	
j Possessions tax credit (Form 5735, line 17 or 27)	16j	330	
k Credit for fuel from a nonconventional source	16k	340	
l Add lines 16a through 16k	16l		350
17 Net regular tax. Subtract line 16l from line 15. If zero or less, do not file this form; you cannot claim this credit	17		360
18 Tentative minimum tax (see instructions).			
<ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 13. • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54. 			18 370
19 Subtract line 18 from line 17. If zero or less, do not file this form; you cannot claim this credit	19		380
20 Qualified electric vehicle credit. Enter the smaller of line 14 or 19 here and on Form 1040, line 52; Form 1120, Schedule J, line 6c; Form 1041, Schedule G, line 2b; or the appropriate line of your return. If line 19 is smaller than line 14, see instructions ▶	20		390

Name(s) shown on return

Identifying number

Part I Current Year Credit 015 "FY"

Electricity produced by qualified closed-loop biomass facility or qualified poultry waste facility:			@035 "STM nn"
1	Kilowatt-hours produced and sold (see instructions)	020 × 0.018	1 030
2	Phaseout adjustment (see instructions) @055 "STM nn", \$	040 × 045	2 050
3	Credit for electricity produced by closed-loop biomass or poultry waste facility. Subtract line 2 from line 1.		3 060
Electricity produced by qualified wind facility:			@085 "STM nn"
4	Kilowatt-hours produced and sold (see instructions)	070 × 0.018	4 080
5	Phaseout adjustment (see instructions) @115 "STM nn", \$	090 × 100	5 110
6	Credit for electricity produced by wind facility. Subtract line 5 from line 4		6 120
7	Total credit before reduction. Add lines 3 and 6		7 130
Reduction for government grants, subsidized financing, and other credits:			
8	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any other credits allowed for the project for this and all prior tax years		8 140
9	Total of additions to the capital account for the project for this and all prior tax years		9 150
10	Divide line 8 by line 9. Show as a decimal carried to at least 4 places		10 160
11	Multiply line 7 by line 10		11 170
12	Subtract line 11 from line 7		12 180
13	Renewable electricity production credits from pass-through entities:		13 190
	If you are a—	Then enter the credit(s) from—	
	a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13	
	b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13	
	c Beneficiary	Schedule K-1 (Form 1041), line 14	
14	Current year credit. Add lines 12 and 13	195	14 200

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

15	Regular tax before credits:		15 210
	• Individuals. Enter the amount from Form 1040, line 41	}	
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		
16	Alternative minimum tax (see instructions)		16 220
17	Add lines 15 and 16		17 230
18a	Foreign tax credit	18a 240	18m 350
b	Credit for child and dependent care expenses (Form 2441, line 11)	18b 250	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	18c 260	
d	Education credits (Form 8863, line 18)	18d 270	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	18e 275	
f	Child tax credit (Form 1040, line 49)	18f 280	
g	Mortgage interest credit (Form 8396, line 11)	18g 290	
h	Adoption credit (Form 8839, line 18)	18h 300	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	18i 310	
j	Possessions tax credit (Form 5735, line 17 or 27)	18j 320	
k	Credit for fuel from a nonconventional source	18k 330	
l	Qualified electric vehicle credit (Form 8834, line 20)	18l 340	
m	Add lines 18a through 18l		18m 350
19	Net income tax. Subtract line 18m from line 17. If zero, skip lines 20 through 23 and enter -0- on line 24		19 360
20	Net regular tax. Subtract line 18m from line 15. If zero or less, enter -0-	20 380	23 400
21	Enter 25% (.25) of the excess, if any, of line 20 over \$25,000 (see instructions)	21 390	
22	Tentative minimum tax (see instructions)	22 395	
23	Enter the greater of line 21 or line 22		23 400
24	Subtract line 23 from line 19. If zero or less, enter -0-		24 410
25	Credit allowed for the current year. Enter the smaller of line 14 or line 24 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 24 is smaller than line 14, see instructions		25 420

Qualified Adoption Expenses

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or 1040A.

2003

Attachment
Sequence No. **38**

▶ See separate instructions.

Name(s) shown on return

Your social security number

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

- **Eligible Child**
- **Employer-Provided Adoption Benefits**
- **Qualified Adoption Expenses**

Part I Information About Your Eligible Child or Children—You must complete this part. See page 2 of the instructions for details, including what to do if you need more space.

1	(a) Child's name		(b) Child's year of birth	Check if child was—			(f) Child's identifying number	
	First	Last		(c) born before 1986 and was disabled	(d) a child with special needs	(e) a foreign child		
Child 1	010	020	030	040	049 <input type="checkbox"/>	050 <input type="checkbox"/>	070 <input type="checkbox"/>	080
Child 2	090	100	110	120	129 <input type="checkbox"/>	140 <input type="checkbox"/>	150 <input type="checkbox"/>	160

Caution: If the child was a foreign child, see **Special Rules** in the instructions for line 1, column (e), on page 2, before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

Part II Adoption Credit

Before you begin: If you are filing Form 1040 and are claiming the mortgage interest credit (see the instructions for Form 1040, line 51), first complete **Form 8396**, Mortgage Interest Credit.

171
173

	Child 1	Child 2	
2 Maximum credit per child	2 170 \$10,160 00	200 \$10,160 00	
3 Did you file Form 8839 for a prior year? 201 <input type="checkbox"/> No. Enter -0-.			
203 <input type="checkbox"/> Yes. See page 3 of the instructions for the amount to enter.	3 174	204	
4 Subtract line 3 from line 2	4 177	207	
5 Enter your total qualified adoption expenses (see page 3 of the instructions) Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2003.	5 180	210	
6 Enter the smaller of line 4 or line 5	6 190	220	
7 Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12			7 230
8 Enter your modified adjusted gross income (see page 4 of the instructions)	8	240	
9 Is line 8 more than \$152,390? 255 <input type="checkbox"/> No. Skip lines 9 and 10, and enter -0- on line 11. 257 <input type="checkbox"/> Yes. Subtract \$152,390 from line 8	9	250	
10 Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000"			10 × . 260
11 Multiply line 7 by line 10			11 270
12 Subtract line 11 from line 7			12 280
13 Credit carryforward from prior years. Enter the amount, if any, from line 23 of your Credit Carryforward Worksheet on page 4 of the 2002 Form 8839 instructions.			13 284
14 Add lines 12 and 13			14 289
15 Enter the amount from Form 1040, line 43, or Form 1040A, line 28.	15	291	
16 1040 filers: Enter the total of the amounts from Form 1040, lines 44 through 49, plus any mortgage interest credit from Form 8396, line 11. 1040A filers: Enter the total of the amounts from Form 1040A, lines 29 through 33.	16	293	
17 Subtract line 16 from line 15			17 295
18 Adoption credit. Enter the smaller of line 14 or line 17 here and on Form 1040, line 50, or Form 1040A, line 34. If line 17 is smaller than line 14, you may have a credit carryforward (see page 4 of the instructions)			18 297

Part III Employer-Provided Adoption Benefits

		Child 1		Child 2		
19	Maximum exclusion per child	19	310 \$10,160 00	330 \$10,160 00		
20	Did you receive employer-provided adoption benefits for a prior year?	20	314	334		
311 313	<input type="checkbox"/> No. Enter -0-.					
	<input type="checkbox"/> Yes. See page 5 of the instructions for the amount to enter.					
21	Subtract line 20 from line 19.	21	317	337		
22	Enter the total amount of employer-provided adoption benefits you received in 2003. This amount should be shown in box 12 of your 2003 Form(s) W-2 with code T	22	320	340		
23	Add the amounts on line 22	23				350
24	Enter the smaller of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2003, enter the amount from line 21.	24	360	370		
25	Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31.	25		380		
26	Enter your modified adjusted gross income (from the worksheet on page 5 of the instructions)	26	390			
27	Is line 26 more than \$152,390?	27	400			
393	<input type="checkbox"/> No. Skip lines 27 and 28, and enter -0- on line 29.					
395	<input type="checkbox"/> Yes. Subtract \$152,390 from line 26					
28	Divide line 27 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000"	28		410		
29	Multiply line 25 by line 28	29		420		
30	Excluded benefits. Subtract line 29 from line 25	30				440
31	Taxable benefits. Is line 30 more than line 23? <input type="checkbox"/> No. Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 7 of Form 1040 or 1040A. On the line next to line 7, enter "AB." <input type="checkbox"/> Yes. Subtract line 23 from line 30. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or 1040A by the amount on Form 8839, line 31, and enter the result on line 7 of Form 1040 or 1040A. On the line next to line 7, enter "SNE."	31				450



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

- The total adoption expenses you paid in 2003 were not fully reimbursed by your employer and the adoption became final in 2003 or earlier.
- You adopted a child with special needs and the adoption became final in 2003.

**Empowerment Zone and Renewal
Community Employment Credit**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Enter the total qualified wages paid or incurred during calendar year 2003 only (see instructions)			
a	Qualified empowerment zone wages	\$..... 015 X 20% (.20)	1a	020
b	Qualified renewal community wages	\$..... 025 X 15% (.15)	1b	027
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages		2	030
3	Form 8844 credits from pass-through entities:			
	If you are a—	Then enter the total of the current year credits from—		
	a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13	3	040
	b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13		
	c Beneficiary	Schedule K-1 (Form 1041), line 14		
	d Patron	Written statement from cooperative		
4	Add lines 2 and 3		4	050
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)		5	060
6	Subtract line 5 from line 4		6	070
7	Passive activity credit allowed for 2003 (see instructions)		7	080
8	Carryforward of empowerment zone and renewal community employment credit to 2003		8	090
9	Carryback of empowerment zone and renewal community employment credit from 2004 (see instructions)		9	100
10	Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.)	110	10	120

Part II Allowable Credit

11	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 41	}	11	130
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
12	Alternative minimum tax (see instructions)		12	140
13	Add lines 11 and 12		13	150
14a	Foreign tax credit	14a	160	14m
b	Credit for child and dependent care expenses (Form 2441, line 11)	14b	170	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	14c	180	
d	Education credits (Form 8863, line 18)	14d	190	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	14e	195	
f	Child tax credit (Form 1040, line 49)	14f	200	
g	Mortgage interest credit (Form 8396, line 11)	14g	210	
h	Adoption credit (Form 8839, line 18)	14h	220	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	14i	230	
j	Possessions tax credit (Form 5735, line 17 or 27)	14j	240	
k	Credit for fuel from a nonconventional source	14k	250	
l	Qualified electric vehicle credit (Form 8834, line 20)	14l	260	
m	Add lines 14a through 14l			270
15	Net income tax. Subtract line 14m from line 13. If zero, skip lines 16 through 22 and enter -0- on line 23			15
16	Net regular tax. Subtract line 14m from line 11. If zero or less, enter -0-	16	310	20
17	Tentative minimum tax (see instructions)	17	315	
18	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	18	320	
19	Multiply line 17 by 75% (.75)	19	325	
20	Enter the greater of line 18 or line 19			330
21	Subtract line 20 from line 15. If zero or less, enter -0-			21
22	General business credit (other than the New York Liberty Zone business employee credit) (see instructions)			22
23	Subtract line 22 from line 21.			23
24	Credit allowed for the current year. Enter the smaller of line 10 or line 23 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 23 is smaller than line 10, see instructions			24
				370

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

2003
Attachment
Sequence No. **113**

Name(s) as shown on return

Identifying number

Part I Current Year Credit

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	020										
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	030										
3	Incremental increase. Subtract line 2 from line 1	3	040										
4	Multiply line 3 by 20% (.20) (see instructions)	4	050										
5	Indian employment credits from pass-through entities:	5	060										
<table border="1"> <tr> <td>If you are a—</td> <td>Then enter the total of the current year credit(s) from—</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), lines 12d, 12e, or 13</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), lines 12c, 12d, or 13</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), line 14</td> </tr> <tr> <td>d Patron</td> <td>Written statement from cooperative</td> </tr> </table>		If you are a—	Then enter the total of the current year credit(s) from—	a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13	b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13	c Beneficiary	Schedule K-1 (Form 1041), line 14	d Patron	Written statement from cooperative		
If you are a—	Then enter the total of the current year credit(s) from—												
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13												
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13												
c Beneficiary	Schedule K-1 (Form 1041), line 14												
d Patron	Written statement from cooperative												
6	Current year credit. Add lines 4 and 5. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.)	6	070										

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

7	Regular tax before credits:		
<ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 41 Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 		7	080
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 Form 1041, Schedule I, line 56 		8	090
9	Add lines 7 and 8	9	100
10a	Foreign tax credit	10a	110
b	Credit for child and dependent care expenses (Form 2441, line 11)	10b	120
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	10c	130
d	Education credits (Form 8863, line 18)	10d	140
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	10e	145
f	Child tax credit (Form 1040, line 49)	10f	150
g	Mortgage interest credit (Form 8396, line 11)	10g	160
h	Adoption credit (Form 8839, line 18)	10h	170
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	10i	180
j	Possessions tax credit (Form 5735, line 17 or 27)	10j	190
k	Credit for fuel from a nonconventional source	10k	200
l	Qualified electric vehicle credit (Form 8834, line 20)	10l	210
m	Add lines 10a through 10l	10m	220
11	Net income tax. Subtract line 10m from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	230
12	Net regular tax. Subtract line 10m from line 7. If zero or less, enter -0-	12	250
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	260
14	Tentative minimum tax (see instructions):		
<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 Form 1041, Schedule I, line 54 		14	265
15	Enter the greater of line 13 or line 14	15	270
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	280
17	Credit allowed for the current year. Enter the smaller of line 6 or line 16 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 16 is smaller than line 6, see instructions	17	290

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Note: Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

Part I Current Year Credit

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	020							
2	Tips not subject to the credit provisions (see instructions)	2	030							
3	Creditable tips. Subtract line 2 from line 1	3	040							
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$87,000, see instructions and check here <input type="checkbox"/> @065 "STM nn" 050 ▶ <input type="checkbox"/>	4	060							
5	Form 8846 credits from pass-through entities:									
	<table border="1"> <tr> <td>If you are a—</td> <td>Then enter the Form 8846 credits from—</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S) lines 12d, 12e, or 13</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065) lines 12c, 12d, or 13</td> </tr> </table>	If you are a—	Then enter the Form 8846 credits from—	a Shareholder	Schedule K-1 (Form 1120S) lines 12d, 12e, or 13	b Partner	Schedule K-1 (Form 1065) lines 12c, 12d, or 13	5	070	
If you are a—	Then enter the Form 8846 credits from—									
a Shareholder	Schedule K-1 (Form 1120S) lines 12d, 12e, or 13									
b Partner	Schedule K-1 (Form 1065) lines 12c, 12d, or 13									
6	Current year credit. Add lines 4 and 5	6	080							

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

7	Regular tax before credits:			
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 41 Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 	7	090	
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 Form 1041, Schedule I, line 56 	8	100	
9	Add lines 7 and 8	9	110	
10a	Foreign tax credit	10a	120	
b	Credit for child and dependent care expenses (Form 2441, line 11)	10b	130	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	10c	140	
d	Education credits (Form 8863, line 18)	10d	150	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	10e	155	
f	Child tax credit (Form 1040, line 49)	10f	160	
g	Mortgage interest credit (Form 8396, line 11)	10g	170	
h	Adoption credit (Form 8839, line 18)	10h	180	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	10i	190	
j	Possessions tax credit (Form 5735, line 17 or 27)	10j		
k	Credit for fuel from a nonconventional source	10k	210	
l	Qualified electric vehicle credit (Form 8834, line 20)	10l	220	
m	Add lines 10a through 10l	10m	230	
11	Net income tax. Subtract line 10m from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	240	
12	Net regular tax. Subtract line 10m from line 7. If zero or less, enter -0-	12	260	
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	270	
14	Tentative minimum tax (see instructions):			
	<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 Form 1041, Schedule I, line 54 	14	275	
15	Enter the greater of line 13 or line 14	15	280	
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	290	
17	Credit allowed for the current year. Enter the smaller of line 6 or line 16 (if line 16 is smaller, see instructions). Also include this amount on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return	17	300	

Credit for Contributions to Selected Community Development Corporations

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit

1 Total qualified community development corporation (CDC) contributions from Part I of Schedules A (Form 8847)	1	020	
2 Multiply line 1 by 5% (.05)	2	030	
3 CDC credits from pass-through entities:			
If you are a—	Then enter the total of the current year CDC credit(s) from—		
a Shareholder	Schedule K-1 (Form 1120S), line 13		
b Partner	Schedule K-1 (Form 1065), line 13		
	3	040	
4 Current year credit. Add lines 2 and 3	4	050	

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

5 Regular tax before credits:			
• Individuals. Enter the amount from Form 1040, line 41	}		5
• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
6 Alternative minimum tax:			
• Individuals. Enter the amount from Form 6251, line 35	}		6
• Corporations. Enter the amount from Form 4626, line 14			
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
7 Add lines 5 and 6			7
8a Foreign tax credit	8a	090	8m
b Credit for child and dependent care expenses (Form 2441, line 11)	8b	100	
c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	110	
d Education credits (Form 8863, line 18)	8d	120	
e Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	125	
f Child tax credit (Form 1040, line 49)	8f	130	
g Mortgage interest credit (Form 8396, line 11)	8g	140	
h Adoption credit (Form 8839, line 18)	8h	150	
i District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	160	
j Possessions tax credit (Form 5735, line 17 or 27)	8j	170	
k Credit for fuel from a nonconventional source	8k	180	
l Qualified electric vehicle credit (Form 8834, line 20)	8l	190	
m Add lines 8a through 8l			8m
9 Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14			9
10 Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	230	12
11 Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	240	
12 Tentative minimum tax (see instructions):			
• Individuals. Enter the amount from Form 6251, line 33	}		12
• Corporations. Enter the amount from Form 4626, line 12			
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54			
13 Enter the greater of line 11 or line 12			13
14 Subtract line 13 from line 9. If zero or less, enter -0-			14
15 Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions			15

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 16149K

Form **8847** (2003)

Name(s) shown on Form 1040

Social security number of MSA
account holder. If both spouses
have MSAs, see page 1 of the instructions ▶

003

Section A. Archer MSAs. If you have only a Medicare+Choice MSA, skip Section A and complete Section B.

Part I General Information. See page 2 of the instructions.

	Yes	No
1a Did you or your employer make contributions to your Archer MSA for 2003?	1a 010	020
b If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?	1b 030	040
c If line 1a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input checked="" type="checkbox"/> Family		
2a If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2003?	2a 070	080
b If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)?	2b 090	100
c If line 2a is "Yes," indicate coverage under high deductible health plan: <input checked="" type="checkbox"/> Self-Only or <input checked="" type="checkbox"/> Family		

Part II Archer MSA Contributions and Deductions. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part II for each spouse (see page 2 of the instructions).

3a Were any employer contributions made to your Archer MSA(s) for 2003? <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b Total employer contributions to your Archer MSA(s) for 2003	3b 160	
4 Archer MSA contributions you made for 2003, including those made from January 1, 2004, through April 15, 2004, that were for 2003. Do not include rollovers (see page 4 of the instructions)	4 170	
5 Limitation from the worksheet on page 3 of the instructions	5 180	
6 Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	6 190	
7 Archer MSA deduction. Enter the smallest of line 4, 5, or 6. Also include this amount in the total on Form 1040, line 33. On the dotted line next to line 33, enter "MSA" and the amount	7 200	

Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 3 of the instructions).

Part III Archer MSA Distributions

8a Total distributions you and your spouse received in 2003 from all Archer MSAs (see page 4 of the instructions)	8a 210	
b Distributions included on line 8a that you rolled over to another Archer MSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 8a that were withdrawn by the due date of your return (see page 4 of the instructions)	8b 220	
c Subtract line 8b from line 8a	8c 230	
9 Unreimbursed qualified medical expenses (see page 4 of the instructions).	9 240	
10 Taxable Archer MSA distributions. Subtract line 9 from line 8c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "MSA" and the amount	10 250	
11a If any of the distributions included on line 10 meet any of the Exceptions to the Additional 15% Tax (see page 4 of the instructions), check here ▶ <input checked="" type="checkbox"/> 260		
b Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 60. On the dotted line next to line 60, enter "MSA" and the amount	11b 270	

Section B. Medicare+Choice MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2003 from a Medicare+Choice MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

12 Total distributions you received in 2003 from all Medicare+Choice MSAs (see page 5 of the instructions)	12 272	
13 Unreimbursed qualified medical expenses (see page 5 of the instructions)	13 274	
14 Taxable Medicare+Choice MSA distributions. Subtract line 13 from line 12. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "Med+MSA" and the amount	14 276	
15a If any of the distributions included on line 14 meet any of the Exceptions to the Additional 50% Tax (see page 5 of the instructions), check here ▶ <input type="checkbox"/>		
b Additional 50% tax (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 60. On the dotted line next to line 60, enter "Med+MSA" and the amount	15b 279	

Name of policyholder (as shown on Form 1040)

283

Social security number of policyholder ▶

286

Section C. Long-Term Care (LTC) Insurance Contracts. See **Filing Requirements for Section C** on page 6 of the instructions before completing this section.

If more than one Section C is attached, check here ▶ 290

16a Name of insured ▶ 300 **295** **b** Social security number of insured ▶ 310

17 In 2003, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? **320** **330**
 Yes **No**

18 Was the insured a terminally ill individual? **340** **350**
 Yes **No**

Note: If "Yes" and the **only** payments you received in 2003 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28.

19 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked **19** 360

Caution: Do not use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.

20 Enter the part of the amount on line 19 that is from **qualified** LTC insurance contracts **20** 370

21 Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions) **21** 380

22 Add lines 20 and 21 **22** 390

Note: If you checked "Yes" on line 17 above, see **Multiple Payees** on page 7 of the instructions before completing lines 23 through 27.

23 Multiply \$220 by the number of days in the LTC period **23** 400

24 Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions) **24** 410

25 Enter the **larger** of line 23 or line 24 **25** 420

26 Reimbursements for qualified LTC services provided for the insured during the LTC period **26** 430

Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.

27 Per diem limitation. Subtract line 26 from line 25 **27** 440

28 **Taxable payments.** Subtract line 27 from line 22. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount. **28** 450



Name(s) shown on Form 1040

Your social security number

Note: Do not complete Parts I and II if you only have a **credit carryforward from 2002**.

Part I General Information

A Address of home qualifying for the credit (if different from the address shown on Form 1040)

020	030	040	050
Information from settlement statement or deed ▶	B Lot number 060	C Square number 070	D Settlement or closing date 080

Part II Tentative Credit

1 Enter \$5,000 (\$2,500 if married filing separately). If the purchase price of the home was less than \$5,000, enter the purchase price (one-half of the purchase price if married filing separately). If someone other than a spouse also held an interest in the home, enter only your share of the \$5,000 amount (or, if smaller, your share of the purchase price) (see instructions)	1	090	
2 Enter your modified adjusted gross income (see instructions)	2	100	
3 Is line 2 more than \$70,000 (\$110,000 if married filing jointly)? No. Skip lines 3 through 5 and enter the amount from line 1 on line 6. Yes. Subtract \$70,000 (\$110,000 if married filing jointly) from the amount on line 2	3	130	
4 Divide line 3 by \$20,000 and enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000"	4	×	.140
5 Multiply line 1 by line 4	5	150	
6 Subtract line 5 from line 1. This is your tentative credit	6	160	

Part III Credit Carryforward From 2002

7 Enter the amount from line 12 of your 2002 Form 8859	7	170	
--	---	-----	--

Part IV Tax Liability Limit

8 Enter the amount from Form 1040, line 43	8	180	
9 Enter the total of the amounts from Form 1040, lines 44 through 50, plus any mortgage interest credit from Form 8396, line 11	9	190	
10 Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to line 12	10	200	
11 Current year credit. If you completed Part II, enter the smaller of line 6 or line 10. If you completed Part III, enter the smaller of line 7 or line 10. Also include this amount on Form 1040, line 51, and check box b on that line	11	230	
12 Credit carryforward to 2004. Subtract line 11 from line 6 or line 7, whichever applies	12	240	

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 24779G

Form **8859** (2003)

Qualified Zone Academy Bond Credit

▶ Attach to your tax return.
▶ See instructions on back.

Name _____ Employer identification number _____

Part I Current Year Credit

	(a) Bond issuer's name, city or town, and state	(b) Month and year bond issued	(c) Outstanding principal amount of bond	(d) Credit rate	(e) Credit ((c) x (d))
1	*020 "STM nn" +030 +040	+050	+060	*+070 "STM nn"	+080
	090	120	130	140	150
	100 110				
	160	190	200	210	220
	170 180				
	230	260	270	280	290
	240 250				
	300	330	340	350	360
	310 320				
2a	Qualified zone academy bond credit from Schedule K-1 (Form 1120S), line 13				2a *370 "STM nn"
b	Enter the S corporation's employer identification number (EIN) - +380				
3	Current year credit. Add line 2a and all amounts on line 1, column (e). Caution: You must include this amount in gross income before going to Part II below				3 390

Note: S corporations-stop here— do not complete Part II (see instructions).

Part II Allowable Credit

4	Regular tax before credits:				
	• Individuals. Enter the amount from Form 1040, line 41				
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3, or the applicable line of the corporation's return				4 400
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return				
5	Alternative minimum tax:				
	• Individuals. Enter the amount from Form 6251, line 35				
	• Corporations. Enter the amount from Form 4626, line 14				5 410
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56				
6	Add line 4 and line 5				6 420
7a	Foreign tax credit	7a	430		
b	Credit for child and dependent care expenses (Form 2441, line 11)	7b	440		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	7c	450		
d	Education credits (Form 8863, line 18)	7d	460		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	7e	470		
f	Child tax credit (Form 1040, line 49)	7f	480		
g	Mortgage interest credit (Form 8396, line 11)	7g	490		
h	Adoption credit (Form 8839, line 18)	7h	500		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	7i	510		
j	Possessions credit (Form 5735)	7j			
k	Credit for fuel from a nonconventional source	7k	530		
l	Qualified electric vehicle credit (Form 8834, line 20)	7l	540		
m	General business credit (see instructions)	7m	550		
n	Credit for prior year minimum tax	7n	560		
o	Add lines 7a through 7n	7o			570
8	Net income tax. Subtract line 7o from line 6.	8			580
9	Credit allowed for the current year. Enter the smaller of line 3 or line 8 here and on Form 1040, line 52; Form 1120, Schedule J, line 6f; Form 1041, Schedule G, line 3; or the applicable line of your return. Caution: If line 9 is smaller than line 3, you generally should deduct the unallowed credit in figuring your taxable income for this tax year. Because this deduction will affect the allowable credit, refigure the unallowed credit until it equals the deduction. However, you may be able to deduct the unallowed credit attributable to bonds sold after September 25, 2000, in the next tax year (see instructions)	9			590

Name(s) shown on return

Identifying number

Part I Current Year Credit

1 Enter on the applicable line below the qualified first- or second-year wages paid or incurred during the tax year and multiply by the percentage shown for services of employees who began work for you before January 1, 2004, and are certified as long-term family assistance recipients. Members of a controlled group, see instructions.			
a	Qualified first-year wages \$ 020 × 35% (.35)	1a	030
b	Qualified second-year wages \$ 040 × 50% (.50)	1b	050
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages @065 "STM nn" @067 "STM nn"	2	060
3	Welfare-to-work credits from pass-through entities: If you are a— Then enter the total of the credits from— a Shareholder Schedule K-1 (Form 1120S), lines 12d, 12e, or 13. b Partner Schedule K-1 (Form 1065), lines 12c, 12d, or 13 c Beneficiary Schedule K-1 (Form 1041), line 14 d Patron Written statement from cooperative	3	070
4	Current year credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.) 075	4	080

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

5	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 41 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return	5	090
6	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56	6	100
7	Add lines 5 and 6	7	110
8a	Foreign tax credit	8a	120
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	130
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	140
d	Education credits (Form 8863, line 18)	8d	150
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	155
f	Child tax credit (Form 1040, line 49)	8f	160
g	Mortgage interest credit (Form 8396, line 11)	8g	170
h	Adoption credit (Form 8839, line 18)	8h	180
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	190
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	200
k	Credit for fuel from a nonconventional source	8k	210
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	220
m	Add lines 8a through 8l.	8m	230
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14.	9	240
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	260
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	270
12	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	12	275
13	Enter the greater of line 11 or line 12	13	280
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	290
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	300

Information To Claim Earned Income Credit After Disallowance

OMB No. 1545-1619

Attachment
 Sequence No. **43A**

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

Name(s) shown on return

Your social security number

- Before you begin:**
- ✓ See your tax return instructions for the year for which you are filing this form to make sure you can take the earned income credit (EIC) **and** to find out who is a qualifying child.
 - ✓ **Do not** use this form for a year prior to 2002. Instead, use the November 2000 revision of **Form 8862**.
 - ✓ **Do not** file this form if, for a year after 2001, you are taking the EIC without a qualifying child **and** the only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on **Schedule EIC** was not your qualifying child.

Part I All Filers

- 1 Enter the year, after 2001, for which you are filing this form (for example, 2003) ▶ **010 "2003"**
- 2 Were you, or your spouse if filing a joint return, a qualifying child of another person during the year entered on line 1? **020 030**
 Yes No
- Next**, if you do not have a qualifying child, go to Part II. If you do have a qualifying child, go to Part III.

Part II Filers Without a Qualifying Child

Caution. See your tax return instructions for the year entered on line 1 to be sure you can take the EIC.

- 3a Enter the dates during the year shown on line 1 that your home was in the United States ▶ **040 - 045**
- b If married filing a joint return, enter the dates during the year shown on line 1 that your spouse's home was in the United States ▶ **050 - 055**

Part III Filers With a Qualifying Child or Children

Caution. If you have two qualifying children, complete lines 4-8 for one child **before** going to the next column. List your children here in the same order as you did on **Schedule EIC**.

- 4 Is the child your son, daughter, adopted child, stepchild, or grandchild?
 Yes No
- Next**, if you checked "Yes" for this child, go to line 6a. If you checked "No," continue.

- 5a Are you related to the child **or** was the child placed with you by an authorized placement agency?
 Yes No
- Next**, if you checked "No" on line 5a for this child, go to line 6a. If you checked "Yes," continue.

- b Enter the child's relationship to you **or** the name of the placement agency. Enter both items if the child is related and was also placed with you by an agency

- c Did you care for the child as if he or she were your own child?

- 6a Did the child live with you in the United States for more than half of the year entered on line 1?

- b Enter the address(es) where you and the child lived during the year entered on line 1

- c If the child attended school or day care, enter the name(s) of the school(s) or care provider(s)

	Child 1	Child 2
	060 070 <input type="checkbox"/> Yes <input type="checkbox"/> No	150 160 <input type="checkbox"/> Yes <input type="checkbox"/> No
	075 085 <input type="checkbox"/> Yes <input type="checkbox"/> No	165 175 <input type="checkbox"/> Yes <input type="checkbox"/> No
	095	185
	102	194
	111 118 <input type="checkbox"/> Yes <input type="checkbox"/> No	205 215 <input type="checkbox"/> Yes <input type="checkbox"/> No
	123 127 <input type="checkbox"/> Yes <input type="checkbox"/> No	225 235 <input type="checkbox"/> Yes <input type="checkbox"/> No
	133	246
	137	250
	141	255
	144	260
	145	265
	147	270
	147	275
	149	280

Part III Filers With a Qualifying Child or Children <i>(Continued)</i>	Child 1	Child 2
7a Was the child under age 19 at the end of the year entered on line 1? Next , if you checked "Yes" on line 7a for this child, go to line 8a. If you checked "No," continue.	430 <input type="checkbox"/> Yes <input type="checkbox"/> No	690 700 <input type="checkbox"/> Yes <input type="checkbox"/> No
b Was the child under age 24 at the end of the year entered on line 1 and a student? Next , if you checked "No" on line 7b for this child, go to line 7d. If you checked "Yes," continue.	450 460 <input type="checkbox"/> Yes <input type="checkbox"/> No	710 720 <input type="checkbox"/> Yes <input type="checkbox"/> No
c Enter the name of the school(s), or the state, county, or local government agency if an on-farm training course, the child attended. Do not enter if shown on line 6c. Go to line 8a next.	470 473 476	730 733 736
d Was the child permanently and totally disabled?	480 490 <input type="checkbox"/> Yes <input type="checkbox"/> No	740 750 <input type="checkbox"/> Yes <input type="checkbox"/> No
e If you checked "Yes" on line 7d, enter the name(s) of the child's health care provider(s) or social worker(s)	500	760
8a Does the child meet the requirements to be a qualifying child of any other person for the year entered on line 1 (see instructions before answering)? Next , if you checked "No" on line 8a for this child, do not fill in lines 8b-8d for this child. If you checked "Yes," continue.	510 520 <input type="checkbox"/> Yes <input type="checkbox"/> No	800 810 <input type="checkbox"/> Yes <input type="checkbox"/> No
b Enter the child's relationship to the other person(s)	525	860
c Enter the name and social security number of the other person(s)	530 535	870 880
d If the tie-breaker rules applied, would the child be treated as your qualifying child (see instructions before answering)? . . .	540 545 <input type="checkbox"/> Yes <input type="checkbox"/> No	890 900 <input type="checkbox"/> Yes <input type="checkbox"/> No



Education Credits
(Hope and Lifetime Learning Credits)
 ▶ See instructions.
 ▶ Attach to Form 1040 or Form 1040A.

Your social security number

Caution: You **cannot** take both an education credit and the tuition and fees deduction (Form 1040, line 26, or Form 1040A, line 19) for the **same student** in the same year.

Part I Hope Credit. Caution: You **cannot** take the Hope credit for more than **2** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return)		(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,000 for each student.	(d) Enter the smaller of the amount in column (c) or \$1,000		(e) Subtract column (d) from column (c)		(f) Enter one-half of the amount in column (e)		
	First name ----- Last name										
010											
020	030		035	040		050		060		070	
080											
090	100		105	110		120		130		140	
150											
160	170		175	180		190		200		210	
2	Add the amounts in columns (d) and (f)				2	220				230	
3	Tentative Hope credit. Add the amounts on line 2, columns (d) and (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ▶							3			240

Part II Lifetime Learning Credit

4	(a) Student's name (as shown on page 1 of your tax return)		(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)	
	First name	Last name			
Caution: You cannot take the Hope credit and the lifetime learning credit for the same student in the same year.	250	260	270	275	
	290	300	310	315	
	330	340	350	355	
	370	380	390	395	
	410	420	430	435	
5	Add the amounts on line 4, column (c), and enter the total			5	450
6	Enter the smaller of line 5 or \$10,000			6	460
7	Tentative lifetime learning credit. Multiply line 6 by 20% (.20) and go to Part III ▶			7	470

Part III Allowable Education Credits

8	Tentative education credits. Add lines 3 and 7			8	480
9	Enter: \$103,000 if married filing jointly; \$51,000 if single, head of household, or qualifying widow(er)			9	490
10	Enter the amount from Form 1040, line 35*, or Form 1040A, line 22			10	500
11	Subtract line 10 from line 9. If zero or less, stop ; you cannot take any education credits			11	510
12	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)			12	515
13	If line 11 is equal to or more than line 12, enter the amount from line 8 on line 14 and go to line 15. If line 11 is less than line 12, divide line 11 by line 12. Enter the result as a decimal (rounded to at least three places)			13	× . 520
14	Multiply line 8 by line 13 ▶			14	529
15	Enter the amount from Form 1040, line 43, or Form 1040A, line 28			15	540
16	Enter the total, if any, of your credits from Form 1040, lines 44 through 46, or Form 1040A, lines 29 and 30			16	550
17	Subtract line 16 from line 15. If zero or less, stop ; you cannot take any education credits ▶			17	560
18	Education credits. Enter the smaller of line 14 or line 17 here and on Form 1040, line 47, or Form 1040A, line 31 ▶			18	590

*See Pub. 970 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

Return of U.S. Persons With Respect to Certain Foreign Partnerships

2003

Department of the Treasury
Internal Revenue Service

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

Information furnished for the foreign partnership's tax year beginning **010**, 2003, and ending **020**, 20

Attachment Sequence No. **118**

Name of person filing this return _____ Filer's identifying number _____

Filer's address (if you are not filing this form with your tax return) _____
A Category of filer (see Categories of Filers in the instructions and check applicable box(es)):
1 2 3 4

B Filer's tax year beginning **120**, 20, and ending **130**, 20

C Filer's share of liabilities: Nonrecourse \$ **140** Qualified nonrecourse financing \$ **150** Other \$ **160**

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:
Name **170** EIN **220**
Address **180**
190 **200** **210**

(1) Name			(2) Address		(3) Identifying number	(4) Check applicable box(es)		
						Category 1	Category 2	Constructive owner
*230 or STMnn			+240		+280	+290	+300	+310
*+250 or STMnn			+260	+270				

F1 Name and address of foreign partnership _____
590
600
610
620 **630** **640** **645**
2 EIN (if any) **650**
3 Country under whose laws organized **660**

4 Date of organization **670** **5** Principal place of business **680** **6** Principal business activity code number **690** **7** Principal business activity **700** **8a** Functional currency **710** **8b** Exchange rate (see instr.) **715** **712**

G Provide the following information for the foreign partnership's tax year:
1 Name, address, and identifying number of agent (if any) in the **720** United States **730** **740** **750** **760** **770** **775**
2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065 or 1065-B
Service Center where Form 1065 or 1065-B is filed: **800**

3 Name and address of foreign partnership's agent in country of organization, if any **810** **820** **830** **840** **850** **860** **865**
4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different **870** **880** **890** **900** **910** **920** **925**

5 Were any special allocations made by the foreign partnership? **940** Yes **950** No
6 Number of foreign disregarded entities owned by the partnership (attach list) **960**
7 How is this partnership classified under the law of the country in which it is organized? **970**
8 Did the partnership own any separate units within the meaning of Regulations section 1.1503-2(c)(3) or (4)? **980** Yes **990** No
9 Does this partnership meet **both** of the following requirements?
• The partnership's total receipts for the tax year were less than \$250,000 and
• The value of the partnership's total assets at the end of the tax year was less than \$600,000. } **1000** Yes **1010** No
If "Yes," **do not** complete Schedules L, M-1, and M-2. **@1029 STMnn**

Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.
Signature of general partner or limited liability company member _____ Date _____

Paid Preparer Sign and Complete Only If Form is Filed Separately.
Preparer's signature _____ Date _____ Check if self-employed Preparer's SSN or PTIN _____
Firm's name (or yours if self-employed), address, and ZIP code _____ EIN _____ Phone no. () _____

Schedule A Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

1040 **a** Owns a direct interest 1045 **b** Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner
*1050 or STMnn	+1060	+1100	+1110	+1120
	*+1070 or STMnn +1080 +1090		1190	1200
1130 1210 1290 1370	1140 1220 1300 1380	1180 1260 1340 1420	1270	1280
	1150 1160 1170 1230 1240 1250		1350	1360
	1310 1320 1330 1390 1400 1410		1430	1440

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person
*1450 or STMnn	+1460	+1500	+1510
	*+1470 or STMnn +1480 +1490		1580
1520 1590 1660 1730	1530 1600 1670 1740	1570 1640 1710 1780	1650
	1540 1550 1560 1610 1620 1630		1720
	1680 1690 1700 1750 1760 1770		1790

Does the partnership have any other foreign person as a direct partner? 1800 Yes 1810 No

Schedule A-2 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership
*1820 or STMnn	+1830	+1870	+1880	+1890
	*+1840 or STMnn +1850 +1860	1950	1960	1970
1900 1980 2060 2140	1910 1990 2070 2150	2030	2040	2050
	1920 1930 1940 2000 2010 2020	2110	2120	2130
	2080 2090 2100 2160 2170 2180	2190	2200	2210

Schedule B Income Statement—Trade or Business Income

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a Gross receipts or sales @2225 STMnn	1a	2220		
	b Less returns and allowances	1b	2230	1c	2240
	2 Cost of goods sold			2	2250
	3 Gross profit. Subtract line 2 from line 1c			3	2260
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach schedule) @2275 STMnn			4	2270
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5	2280
	6 Net gain (loss) from Form 4797, Part II, line 18			6	2290
	7 Other income (loss) (attach schedule) @2305 STMnn			7	2300
8 Total income (loss). Combine lines 3 through 7			8	2310	
Deductions (see page 8 of the instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9	2320
	10 Guaranteed payments to partners			10	2330
	11 Repairs and maintenance			11	2340
	12 Bad debts			12	2350
	13 Rent			13	2360
	14 Taxes and licenses			14	2370
	15 Interest @2385 STMnn			15	2380
	16a Depreciation (if required, attach Form 4562)	16a	2390		
	b Less depreciation reported elsewhere on return	16b	2400	16c	2405
	17 Depletion (Do not deduct oil and gas depletion.)			17	2410
	18 Retirement plans, etc.			18	2420
	19 Employee benefit programs			19	2430
	20 Other deductions (attach schedule). @2445 STMnn			20	2440
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20.			21	2450
22 Ordinary income (loss) from trade or business activities. Subtract line 21 from line 8			22	2460	

Schedule D Capital Gains and Losses

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

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year. Subtract (e) from (d)	(g) Post-May 5 gain or (loss) *(see below)
1 *2445 STCGL	+2490	+2500	+2510	+2520	+2530	+2535
2540	2550	2560	2570	2580	2590	2595
2600	2610	2620	2630	2640	2650	2655
2660	2670	2680	2690	2700	2710	2712
2 Short-term capital gain from installment sales from Form 6252, line 26 or 37					2 2720	2725
3 Short-term capital gain (loss) from like-kind exchanges from Form 8824					3 2730	2735
4 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts					4 2740	2745
5a Combine lines 1 through 4 in column (g). Enter here and on Form 8865, Schedule K, line 4d(1)					5a	2747
5b Net short-term capital gain or (loss). Combine lines 1 through 4 in column (f). Enter here and on Form 8865, Schedule K, line 4d(2) or 7					5b 2750	

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

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year. Subtract (e) from (d)	(g) Post-May 5 gain or (loss) *(see below)
6 *2760 LTCGL	+2770	+2780	+2790	+2800	+2810	+2820
2830	2840	2850	2860	2870	2880	2890
2900	2910	2920	2930	2940	2950	2960
2970	2980	2990	3000	3010	3020	3030
7 Long-term capital gain from installment sales from Form 6252, line 26 or 37					7 3040	3050
8 Long-term capital gain (loss) from like-kind exchanges from Form 8824					8 3060	3070
9 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts					9 3080	3090
10 Capital gain distributions					10 3100	3110
11 Combine lines 6 through 10 in column (g). Enter here and on Schedule K, line 4e(1) or 7					11	3120
12 Net long-term capital gain or (loss). Combine lines 6 through 10 in column (f). Enter here and on Form 8865, Schedule K, line 4e(2) or 7					12 3130	

***Note:** Include in column (g) gains and losses from column (f) from sales, exchanges, or conversions (including installment payments received) after May 5, 2003. However, do **not** include gain attributable to unrecaptured section 1250 gain, "collectibles gains and losses" (as defined on page 21 of the instructions), or the eligible gain on qualified small business stock.

Schedule K Partners' Shares of Income, Credits, Deductions, etc.

		(a) Distributive share items		(b) Total amount	
Income (Loss)	1	Ordinary income (loss) from trade or business activities (enter from Schedule B, line 22)		1	3150
	2	Net income (loss) from rental real estate activities (attach Form 8825)		2	3160
	3a	Gross income from other rental activities	@3185 STMnn 3a 3170		
	b	Expenses from other rental activities (attach schedule)	3b 3180		
	c	Net income (loss) from other rental activities. Subtract line 3b from line 3a		3c	3190
	4	Portfolio income (loss):			
	a	Interest income		4a	3200
	b	Dividends: (1) Qualified dividends 3205 (2) Total ordinary dividends		4b(2)	3210
	c	Royalty income		4c	3220
	d	(1) Net short-term capital gain (loss) post-May 5, 2003		4d(1)	3225
		(2) Net short-term capital gain (loss) (entire year)		4d(2)	3230
	e	(1) Net long-term capital gain (loss) post-May 5, 2003		4e(1)	3235
		(2) Net long-term capital gain (loss) (entire year)		4e(2)	3240
f	Other portfolio income (loss) (attach schedule)	@3275 STMnn	4f	3270	
5	Guaranteed payments to partners		5	3280	
6a	Net section 1231 gain (loss) post-May 5, 2003 (attach Form 4797)		6a	3285	
b	Net section 1231 gain (loss) (entire year) (attach Form 4797)		6b	3290	
7	Other income (loss) (attach schedule)	@3305 STMnn	7	3300	
Deductions	8	Charitable contributions (attach schedule)	@3315 STMnn	8	3310
	9	Section 179 expense deduction		9	3320
	10	Deductions related to portfolio income (itemize)	@3335 STMnn	10	3330
	11	Other deductions (attach schedule)	@3345 STMnn	11	3340
Credits	12a	Low-income housing credit:			
	(1)	From partnerships to which section 42(j)(5) applies	@3355 STMnn	12a(1)	3350
	(2)	Other than on line 12a(1)	@3365 STMnn	12a(2)	3360
	b	Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)		12b	*3390 STMnn
	c	Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities	+3405	12c	*3400 STMnn
d	Credits related to other rental activities	+3415	12d	*3410 STMnn	
13	Other credits	+3425	13	*3420 STMnn	
Investment Interest	14a	Interest expense on investment debts		14a	3430
	b	(1) Investment income included on lines 4a, 4b(2), 4c, and 4f above		14b(1)	3440
		(2) Investment expenses included on line 10 above.		14b(2)	3450
Self-Employment	15a	Net earnings (loss) from self-employment		15a	3460
	b	Gross farming or fishing income		15b	3470
	c	Gross nonfarm income		15c	3480
Adjustments and Tax Preference Items	16a	Depreciation adjustment on property placed in service after 1986		16a	3490
	b	Adjusted gain or loss	@3505 STMnn	16b	3500
	c	Depletion (other than oil and gas)		16c	3510
	d	(1) Gross income from oil, gas, and geothermal properties	@3525 STMnn	16d(1)	3520
		(2) Deductions allocable to oil, gas, and geothermal properties	@3535 STMnn	16d(2)	3530
e	Other adjustments and tax preference items (attach schedule)	@3545 STMnn	16e	3540	

@3547 STMnn Form 8865 (2003)

Schedule K (continued)

		(a) Distributive share items		(b) Total amount	
Foreign Taxes	17a Name of foreign country or U.S. possession ▶	3570	@3573 STMnn		
	b Gross income from all sources			17b	3575
	c Gross income sourced at the partner level		@3585 STMnn	17c	3580
	d Foreign gross income sourced at the partnership level:				
	(1) Passive			17d(1)	3590
	(2) Listed categories (attach schedule)		@3605 STMnn	17d(2)	3600
	(3) General limitation			17d(3)	3610
	e Deductions allocated and apportioned at the partner level:				
	(1) Interest expense			17e(1)	3620
	(2) Other			17e(2)	3630
	f Deductions allocated and apportioned at the partnership level to foreign source income:				
(1) Passive			17f(1)	3640	
(2) Listed categories (attach schedule)		@3655 STMnn	17f(2)	3650	
(3) General limitation			17f(3)	3660	
g Total foreign taxes (check one): ▶ Paid <input checked="" type="checkbox"/> 3570 Accrued <input type="checkbox"/> 3680			17g	3690	
h Reduction in taxes available for credit (attach schedule)		@3705 STMnn	17h	3700	
Other	18 Section 59(e)(2) expenditures: a Type ▶ 3720 b Amount ▶			18b	3730 @3735 STMnn
	19 Tax-exempt interest income			19	3740
	20 Other tax-exempt income			20	3750
	21 Nondeductible expenses			21	3760
	22 Distributions of money (cash and marketable securities)		@3775 STMnn	22	3770
	23 Distributions of property other than money		@3785 STMnn	23	3780
	24 Other items and amounts required to be reported separately to partners (attach schedule)		@3790 STMnn		

Schedule L Balance Sheets per Books (Not required if Question G9, page 1, is answered "Yes.")

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		3800		3810
2a Trade notes and accounts receivable	3820		3830	
b Less allowance for bad debts	3840	3850	3860	3870
3 Inventories		3880		3890
4 U.S. government obligations		3900		3910
5 Tax-exempt securities		3920		3930
6 Other current assets (attach schedule) @3955 STMnn		3940		3950
7 Mortgage and real estate loans		3960		3970
8 Other investments (attach schedule) @3995 STMnn		3980		3990
9a Buildings and other depreciable assets	4000		4010	
b Less accumulated depreciation	4020	4030	4040	4050
10a Depletable assets	4060		4070	
b Less accumulated depletion	4080	4090	4100	4110
11 Land (net of any amortization)		4120		4130
12a Intangible assets (amortizable only)	4140		4150	
b Less accumulated amortization	4160	4170	4180	4190
13 Other assets (attach schedule) @4215 STMnn		4200		4210
14 Total assets		4220		4230
Liabilities and Capital				
15 Accounts payable		4240		4250
16 Mortgages, notes, bonds payable in less than 1 year		4260		4270
17 Other current liabilities (attach schedule) @4295 STMnn		4280		4290
18 All nonrecourse loans		4300		4310
19 Mortgages, notes, bonds payable in 1 year or more		4320		4330
20 Other liabilities (attach schedule) @4355 STMnn		4340		4350
21 Partners' capital accounts		4360		4370
22 Total liabilities and capital		4380		4390

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets	4420	4430
2 Total foreign assets:		
a Passive income category	4440	4450
b Listed categories (<i>attach schedule</i>) @4475 STMnn	4460	4470
c General limitation income category	4480	4490

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return (Not required if Question G9, page 1, is answered "Yes.")

1 Net income (loss) per books	4500		6 Income recorded on books this year not included on Schedule K, lines 1 through 7 (itemize):		4590
2 Income included on Schedule K, lines 1 through 4, 6, and 7, not recorded on books this year (itemize): @4515 STMnn	4510		a Tax-exempt interest \$		4600
3 Guaranteed payments (other than health insurance)	4520		4580 @4585 STMnn		
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 11, 14a, 17g, and 18b (itemize):			7 Deductions included on Schedule K, lines 1 through 11, 14a, 17g, and 18b, not charged against book income this year (itemize):		
a Depreciation \$ 4530			a Depreciation \$		4620
b Travel and entertainment \$ 4550	4550		4610 @4615 STMnn		4630
5 Add lines 1 through 4	4570		8 Add lines 6 and 7		4640
			9 Income (loss). Subtract line 8 from line 5		4650

Schedule M-2 Analysis of Partners' Capital Accounts (Not required if Question G9, page 1, is answered "Yes.")

1 Balance at beginning of year	4660		6 Distributions: a Cash		4710
2 Capital contributed:			b Property		4720
a Cash	4670		7 Other decreases (itemize):		
b Property	4675		. . . . .	
3 Net income (loss) per books	4680		. . . . .	
4 Other increases (itemize):			@4725 STMnn		4730
. @4685 STMnn	4690		8 Add lines 6 and 7		4740
5 Add lines 1 through 4	4700		9 Balance at end of year. Subtract line 8 from line 5		4750

@4755 STMnn @4757 STMnn Form **8865** (2003)

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory	4780	4790	4800	4810
2 Sales of property rights (patents, trademarks, etc.)	4820	4830	4840	4850
3 Compensation received for technical, managerial, engineering, construction, or like services	4860	4870	4880	4890
4 Commissions received	4900	4910	4920	4930
5 Rents, royalties, and license fees received	4940	4950	4960	4970
6 Distributions received	4980	4990	5000	5010
7 Interest received	5020	5030	5040	5050
8 Other	5060	5070	5080	5090
9 Add lines 1 through 8	5100	5110	5120	5130
10 Purchases of inventory	5140	5150	5160	5170
11 Purchases of tangible property other than inventory	5180	5190	5200	5210
12 Purchases of property rights (patents, trademarks, etc.)	5220	5230	5240	5250
13 Compensation paid for technical, managerial, engineering, construction, or like services	5260	5270	5280	5290
14 Commissions paid	5300	5310	5320	5330
15 Rents, royalties, and license fees paid	5340	5350	5360	5370
16 Distributions paid	5380	5390	5400	5410
17 Interest paid	5420	5430	5440	5450
18 Other	5460	5470	5480	5490
19 Add lines 10 through 18	5500	5510	5520	5530
20 Amounts borrowed (enter the maximum loan balance during the year)—see instructions	5540	5550	5560	5570
21 Amounts loaned (enter the maximum loan balance during the year)—see instructions	5580	5590	5600	5610



**SCHEDULE K-1
(Form 8865)**

Partner's Share of Income, Credits, Deductions, etc.

OMB No. 1545-1668

▶ See Instructions for Form 8865.

2003

Department of the Treasury
Internal Revenue Service

For calendar year 2003 or tax year beginning 010, 2003, and ending 020, 20

Partner's identifying number ▶ 030	Partnership's identifying number ▶ 140
Partner's name, address, and ZIP code 040 045 040 055 060 070 080	Partnership's name, address, and ZIP code 150 160 170 175 180 190 200

Enter partner's interest in:	(a) Beginning of tax year	(b) End of tax year
Profits	210 %	220 %
Capital	230 %	240 %
Deductions	250 %	260 %
Losses	270 %	280 %

Analysis of partner's capital account:

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 8865, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))
290	300	310	(320)	330

		(a) Distributive share item	(b) Amount		
Income (Loss)	1	Ordinary income (loss) from trade or business activities @345 STMnn	1	340	
	2	Net income (loss) from rental real estate activities @355 STMnn	2	350	
	3	Net income (loss) from other rental activities @365 STMnn	3	360	
	4	Portfolio income (loss):			
	a	Interest income	4a	370	
	b (1)	Qualified dividends	4b(1)	375	
	(2)	Total ordinary dividends	4b(2)	380	
	c	Royalty income	4c	390	
	d (1)	Net short-term capital gain (loss) (post-May 5, 2003)	4d(1)	395	
	(2)	Net short-term capital gain (loss) (entire year)	4d(2)	400	
	e (1)	Net long-term capital gain (loss) (post-May 5, 2003)	4e(1)	405	
	(2)	Net long-term capital gain (loss) (entire year)	4e(2)	410	
	f	Other portfolio income (loss) (attach schedule) @435 STMnn	4f	430	
5	Guaranteed payments to partner	5	440		
6a	Net section 1231 gain (loss) (post-May 5, 2003)	6a	450		
b	Net section 1231 gain (loss) (entire year)	6b	455		
7	Other income (loss) (attach schedule) @465 STMnn	7	460		
Deductions	8	Charitable contributions (see instructions) (attach schedule) @475 STMnn	8	470	
	9	Section 179 expense deduction	9	480	
	10	Deductions related to portfolio income (attach schedule) @495 STMnn	10	490	
	11	Other deductions (attach schedule) @505 STMnn	11	500	
Credits	12a	Low-income housing credit:			
	(1)	From section 42(j)(5) partnerships @515 STMnn	12a(1)	510	
	(2)	Other than on line 12a(1) @525 STMnn	12a(2)	520	
	b	Qualified rehabilitation expenditures related to rental real estate activities	12b	*545 STMnn	+550 +555
	c	Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities	12c	*560 STMnn	+565
	d	Credits related to other rental activities	12d	*570 STMnn	+575
13	Other credits	13	*580 STMnn	+585	

For Paperwork Reduction Act Notice, see Instructions for Form 8865.

Cat. No. 28396B

Schedule K-1 (Form 8865) (2003)

@590 STMnn

		(a) Distributive share item	(b) Amount	
Investment Interest	14a	Interest expense on investment debts		14a 610
	b (1)	Investment income included on lines 4a, 4b(2), 4c, and 4f @635 STMnn		14b(1) 620
	(2)	Investment expenses included on line 10 @637 STMnn		14b(2) 630
Self-employment	15a	Net earnings (loss) from self-employment		15a 640
	b	Gross farming or fishing income		15b 650
	c	Gross nonfarm income		15c 660
Adjustments and Tax Preference Items	16a	Depreciation adjustment on property placed in service after 1986		16a 670
	b	Adjusted gain or loss		16b 680
	c	Depletion (other than oil and gas)		16c 690
	d (1)	Gross income from oil, gas, and geothermal properties @705 STMnn		16d(1) 700
	(2)	Deductions allocable to oil, gas, and geothermal properties @715 STMnn		16d(2) 710
	e	Other adjustments and tax preference items (attach schedule) @725 STMnn		16e 720
Foreign Taxes	17a	Name of foreign country or U.S. possession ▶ 730		
	b	Gross income from all sources		17b 735
	c	Gross income sourced at partner level @745 STMnn		17c 740
	d	Foreign gross income sourced at partnership level:		
	(1)	Passive		17d(1) 750
	(2)	Listed categories (attach schedule) @765 STMnn		17d(2) 760
	(3)	General limitation		17d(3) 770
	e	Deductions allocated and apportioned at partner level:		
	(1)	Interest expense		17e(1) 780
	(2)	Other		17e(2) 790
	f	Deductions allocated and apportioned at partnership level to foreign source income:		
	(1)	Passive		17f(1) 800
(2)	Listed categories (attach schedule) @815 STMnn		17f(2) 810	
(3)	General limitation 830 840		17f(3) 820	
g	Total foreign taxes (check one): Paid <input type="checkbox"/> Accrued <input type="checkbox"/> Amount ▶		17g 850	
h	Reduction in taxes available for credit (attach schedule) @865 STMnn		17h 860	
Other	18	Section 59(e)(2) expenditures: a Type ▶ 870 b Amount ▶		18b 880
	19	Tax-exempt interest income		19 890
	20	Other tax-exempt income		20 900
	21	Nondeductible expenses		21 910
	22	Distributions of money (cash and marketable securities) @925 STMnn		22 920
	23	Distributions of property other than money @935 STMnn		23 930
	24	Recapture of low-income housing credit:		
	a	From section 42(j)(5) partnerships @945 STMnn		24a 940
b	Other than on line 24a		24b 950	
Supplemental Information	25	Supplemental information required to be reported separately to the partner (attach additional schedules if more space is needed):		
		@960 STMnn		
			
			
			
			
			
			
			
			



SCHEDULE O
(Form 8865)

Transfer of Property to a Foreign Partnership
(under section 6038B)

OMB No. 1545-1668

2003

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 8865. See Instructions for Form 8865.**

Name of transferor	Filer's identifying number
020	010
Name of foreign partnership	
020	

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer	
Cash	030		040				050	
Marketable securities	*060 STMnn	+070	+080	+090	+100	+110	+120	+125
	130	140	150	160	170	180	190	195
	200	210	220	230	240	250	260	265
	270	280	290	300	310	320	330	335
Inventory	*340 STMnn	+350	+360	+370	+380	+390	+400	+405
	410	420	430	440	450	460	470	475
	480	490	500	510	520	530	540	545
	550	560	570	580	590	600	610	615
Tangible property used in trade or business	*620 STMnn	+630	+640	+650	+660	+670	+680	+685
	690	700	710	720	730	740	750	755
	760	770	780	790	800	810	820	825
	830	840	850	860	870	890	900	905
Intangible property	*910 STMnn	+920	+930	+940	+950	+960	+970	+975
	980	990	1000	1010	1020	1030	1040	1045
	1050	1060	1070	1080	1090	1100	1110	1115
	1120	1130	1140	1150	1160	1170	1180	1185
Other property	*1190 STMnn	+1200	+1210	+1220	+1230	+1240	+1250	+1255
	1260	1270	1280	1290	1300	1310	1320	1325
	1330	1340	1350	1360	1370	1380	1390	1395
	1400	1410	1420	1430	1440	1450	1460	1465

Supplemental Information Required To Be Reported (see instructions):

@1470 STMnn

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner
1480 @1485	1490 @1495	1500	1510	1520	1530	1540	1550 @1555
1560 @1565	1570 @1575	1580	1590	1600	1610	1620	1630 @1635
1640 @1645	1650 @1655	1660	1670	1680	1690	1700	1710 @1715
1720 @1725	1730 @1735	1740	1750	1760	1770	1780	1790 @1795

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? @1797 STMnn
@1813 STMnn ▶ **Yes** 1800 **No** 1810

For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Cat. No. 25909U

Schedule O (Form 8865) 2003



@1815 STMnn

**SCHEDULE P
(Form 8865)**

**Acquisitions, Dispositions, and Changes of Interests
in a Foreign Partnership**

OMB No. 1545-1668

2003

Department of the Treasury
Internal Revenue Service

(under section 6046A)

▶ Attach To Form 8865. See Instructions for Form 8865.

Name of person filing Form 8865

Filer's identifying number

010

Name of foreign partnership

020

Part I Acquisitions

(a) Name, address, and identifying number of person from whom your interest was acquired	(b) Date of acquisition	(c) FMV of interest acquired	(d) Basis in interest acquired	(e) % of interest before acquisition	(f) % of interest after acquisition
*030 +040 *+050 +060 +070 +080	+090	+100	+110	*+120 +125	+130 +135
140 150 160 170 180 190	200	210	220	230 235	240 245
250 260 270 280 290 300	310	320	330	340 345	350 355

Part II Dispositions

(a) Name, address, and identifying number of person who acquired your interest	(b) Date of disposition	(c) FMV of interest disposed	(d) Basis in interest disposed	(e) % of interest before disposition	(f) % of interest after disposition
*360 +370 *+380 +390 +400 +410	+420	+430	+440	*+450 +455	+460 +465
470 480 490 500 510 520	530	540	550	560 565	570 575
580 590 600 610 620 630	640	650	660	670 675	680 685

Part III Change in Proportional Interest

(a) Description of change	(b) Date of change	(c) FMV of interest	(d) Basis in interest	(e) % of interest before change	(f) % of interest after change
*690 STMnn	+700	+710	*+720 STMnn	*+730 +735	+740 +745
750	760	770	780	790 795	800 805
810	820	830	840	850 855	860 865

Part IV Supplemental Information Required To Be Reported (see instructions)

@870 STMnn



Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method

OMB No. 1545-1622

Attachment Sequence No. **108**

▶ See separate instructions. ▶ Please print or type.

For the recomputation year beginning **010**, and ending **020**. See instructions.

Name		A Identifying number 080
Fill In Your Address Only If You Are Filing This Form Separately and Not With Your Tax Return	Number, street, and apt., room, or suite no. If a P.O. box, see instructions.	B Check applicable box to show type of taxpayer: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> S corporation <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Estate or trust
	City or town, state, and ZIP code. If a foreign address, see instructions.	

C If you were an owner of an interest in a pass-through entity (such as a partnership or an S corporation) that depreciated one or more properties to which this interest computation relates, enter the name and employer identification number of the entity. Attach a schedule if there is more than one such entity.

Name of entity 140	Employer identification number @145 "STM nn" or blank : 150
------------------------------	--

	Date of each prior year to which interest computation relates:			(d) Totals (Add columns (a), (b), and (c).)	
	(a) 160 Year ended mo. yr.	(b) 250 Year ended mo. yr.	(c) 340 Year ended mo. yr.		
1 Taxable income (or loss) for the prior years shown on tax return (or as previously adjusted) before net operating loss or capital loss carrybacks (other than carrybacks that must be taken into account to properly compute interest under section 167(g)) (see instructions). If you were required to file Form 8866 for an earlier year, enter adjusted taxable income for the prior years from Form 8866, line 3, for the most recent recomputation year that affects the prior years	170	260	350		
2 Adjustment to taxable income for the difference between: (a) the depreciation deducted under the income forecast method based on estimated future income and (b) depreciation allowable under the income forecast method based on actual income earned for periods before the end of the recomputation year and estimated future income to be earned after the recomputation year. See instructions and attach a schedule listing each separate property, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement	@185 STMnn	@275 STMnn	@365 STMnn		
3 Adjusted taxable income for look-back purposes. Combine lines 1 and 2	180	270	360		
4 Income tax liability on line 3 amount using tax rates in effect for the prior years (see instructions)	190	280	370		
5 Income tax liability shown on return (or as previously adjusted) for the prior years (see instructions). If you were required to file Form 8866 for an earlier year, enter the amount required to be reported on Form 8866, line 4, for the most recent recomputation year that affects the prior years	200	290	380		
6 Increase (or decrease) in tax for the prior years on which interest is due (or is to be refunded). Subtract line 5 from line 4. (Pass-through entities: See instructions.)	210	300	390		
7 Interest due on increase, if any, shown on line 6 (see instructions)	@235 STMnn 230	@325 STMnn 320	@415 STMnn 410		
8 Interest to be refunded on decrease, if any, shown on line 6 (see instructions)	@245 STMnn 240	@335 STMnn 330	@425 STMnn 420		
9 Net amount of interest to be refunded to you . If line 8, column (d), exceeds line 7, column (d), enter the excess. File Form 8866 separately; do not attach it to your tax return (see instructions)					430
10 Net amount of interest you owe . If line 7, column (d), exceeds line 8, column (d), enter the excess. Attach Form 8866 to your tax return. See instructions for where to include this amount on your return					440
				450	
				460	

Signatures. Complete this section **only** if this form is being filed separately and not with the tax return.

Sign Here	Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature(s)	Date	
Paid Preparer's Use Only	Preparer's signature	Date	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed) address, and ZIP code	Check if self-employed <input type="checkbox"/>	EIN
			Phone no.

Extraterritorial Income Exclusion

2002

Attachment
 Sequence No. **126**

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

Name(s) as shown on return

Identifying number

010

Part I Elections and Other Information

- 1 Check the box if you are electing under section 942(a)(3) to exclude a portion of your gross receipts from foreign trading gross receipts on line 15. Attach a schedule indicating which receipts are being excluded @025 STMnn . ▶ 020
- 2 Check the box if you are electing to apply the extraterritorial income exclusion provisions to certain transactions involving a FSC (see instructions). Attach a schedule listing the affected transactions @035 STMnn . ▶ 030
- 3 Check the box if the taxpayer is a foreign corporation electing to be treated as a domestic corporation (see instructions) @045 STMnn . ▶ 040
- 4a Are you excepted from the foreign economic process requirements because your foreign trading gross receipts are \$5 million or less? 050 055 ▶ Yes No
- b If "No," check the applicable box to indicate how you met the foreign economic process requirements:
- 60 (1) You met the 50% foreign direct cost test (see instructions).
- 65 (2) You met the alternative 85% foreign direct cost test (see instructions).
- 5 See page 3 of the instructions before completing lines 5a through 5c. **Note:** For transactions for which the exclusion is determined using the foreign sale and leasing income method (i.e., line 44 equals line 45), complete only lines 5a and 5c(1).
 - a Business activity code 070 b Product or product line 075
 - c Check the applicable box to indicate the basis of your reporting:
 - (1) Transaction-by-transaction: 085 @090 STMnn 095 @100 STMnn
 - 80 (a) Aggregate on Form 8873 (b) Aggregate on tabular schedule (c) Tabular schedule of transactions
 - 110 (2) Group of transactions @115 STMnn

Part II Foreign Trade Income and Foreign Sale and Leasing Income

Caution: If a related person is also eligible for an extraterritorial income exclusion, see **Excluded property** on page 2 of the instructions.

	(a) Foreign Trade Income		(b) Foreign Sale and Leasing Income	
6 Sale, exchange, or other disposition of qualifying foreign trade property	6	120		
7 Enter the amount from line 6, column (a), attributable to the sale of property formerly leased or rented for use by the lessee outside the United States	7		130	
8 Lease or rental of qualifying foreign trade property for use by the lessee outside the United States. Enter the same amount in both columns	8	140	150	
9 Services related and subsidiary to the sale, exchange, or other disposition of qualifying foreign trade property	9	160		
10 Enter the amount from line 9, column (a), attributable to the sale of property formerly leased or rented for use by the lessee outside the United States	10		170	
11 Services related and subsidiary to the lease of qualifying foreign trade property for use by the lessee outside the United States. Enter the same amount in both columns	11	180	190	
12 Engineering or architectural services for construction projects outside the United States	12	200		
13 Managerial services provided to unrelated persons (see instructions)	13	210		
14 Enter the sum of the amounts from lines 6, 9, 12, and 13 of column (a) attributable to foreign economic processes. Do not include any amounts already included on lines 7, 8, 10, or 11 in column (b)	14		220	
15 Foreign trading gross receipts. Add lines 6 through 13 in column (a)	15	230		
16 Add lines 7 through 14 in column (b)	16		240	
17 Cost of goods sold:				
a Inventory at beginning of year	17a	250	260	
b Purchases	17b	270	280	
c Cost of labor	17c	290	300	
d Additional section 263A costs (attach schedule) @325 STMnn	17d	310	320	
e Other costs (attach schedule) @345 STMnn	17e	330	340	
f Total. Add lines 17a through 17e	17f	350	360	
g Inventory at end of year	17g	370	380	
h Subtract line 17g from line 17f	17h	390	400	
18 In column (a), subtract line 17h from line 15. In column (b), subtract line 17h from line 16 @445 STMnn	18	410	420	
19 Other expenses and deductions (see instructions) (attach schedule)	19	430	440	
20 Foreign trade income. In column (a), subtract line 19 from line 18. If -0- or less, stop here. You do not qualify for the exclusion	20	450		
21 Foreign sale and leasing income. In column (b), subtract line 19 from line 18	21		460	

Part III Marginal Costing (Note: If you are **not** using Marginal Costing, skip Part III and go to Part IV.)

Section A — Foreign Trade Income Using Marginal Costing Method

22	Foreign trading gross receipts. Enter the amount from line 15	22	480	
23	Costs and expenses allocable to the amount reported on line 22:			
a	Cost of direct material attributable to property sold	23a	490	
b	Cost of direct labor attributable to property sold	23b	500	
c	Add lines 23a and 23b	23c	510	
24	Subtract line 23c from line 22	24	520	
25	Worldwide gross receipts from sales of the product or product line	25	530	
26	Costs and expenses allocable to the amount reported on line 25:			
a	Cost of goods sold attributable to property sold	26a	540	
b	Other expenses and deductions attributable to gross income	26b	550	
c	Add lines 26a and 26b	26c	560	
27	Subtract line 26c from line 25. (Note: If -0- or less, stop here. You may not use Part III to determine your qualifying foreign trade income. Go to line 37.)	27	570	
28	Overall profit percentage. Divide line 27 by line 25. Carry the result to at least three decimal places	28	580	
29	Overall profit percentage limitation. Multiply line 22 by line 28	29	590	
30	Foreign trade income using marginal costing. Enter the smaller of line 24 or line 29	30	600	

Section B — 15% of Foreign Trade Income Method

31	Multiply line 30 by 15% (.15)	31	610	
32	Foreign trade income using full costing. Enter the amount from line 20	32	620	
33	Enter the smaller of line 31 or line 32	33	630	

Section C — 1.2% of Foreign Trading Gross Receipts Method

34	Multiply line 22 by 1.2% (.012)	34	640	
35	Multiply line 30 by 30% (.30)	35	650	
36	Enter the smallest of lines 32, 34, or 35	36	660	

Part IV Extraterritorial Income Exclusion (Net of Disallowed Deductions)

37	Enter your foreign trade income from line 20	37	670	
38	Multiply line 37 by 15% (.15)	38	680	
39	Enter your foreign trading gross receipts from line 15	39	690	
40	Multiply line 39 by 1.2% (.012)	40	700	
41	Multiply line 38 by 2.0	41	710	
42	Enter the smaller of line 40 or line 41	42	720	
43	Enter your foreign sale and leasing income from line 21	43	730	
44	Multiply line 43 by 30% (.30)	44	740	
45	Enter the greatest of lines 33, 36, 38, 42, or 44. If you are using the alternative computation, see instructions for the amount to enter	45	750	
Note: If you do not have a reduction for international boycott operations, illegal bribes, kickbacks, etc. (see the instructions for line 50), skip lines 46 through 51 and enter on line 52 the amount from line 45.				
46	If line 44 equals line 45, divide the amount on line 45 by the amount on line 43. Otherwise, divide the amount on line 45 by the amount on line 37. Carry the result to at least three decimal places.	46	760	
47	If line 44 equals line 45, enter the amount from line 19, column (b). Otherwise, enter the amount from line 19, column (a).	47	770	
48	Multiply line 46 by line 47	48	780	
49	Add lines 45 and 48	49	790	
50	Reduction for international boycott operations, illegal bribes, kickbacks, etc. (see instructions)	50	800	
51	Qualifying foreign trade income. Subtract line 50 from line 49. If -0- or less, stop here. You do not qualify for the exclusion	51	810	
52	Extraterritorial income exclusion (net of disallowed deductions). Subtract line 48 from line 51. Enter the result here and on the "Other deductions" or "Other Expenses" line of your return or schedule (see instructions)	52	820	



Name(s) shown on return

Identifying number

Part I Current Year Credit

	(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))
1	*020 +030 *+040 +050 +060 110 120 130 140 150 200 210 220 230 240	+070 160 250	+080 170 260	+090 180 270	5% 5% 5%	+100 190 280
2	New markets credits from pass-through entities (if from more than one entity, see instructions): If you are a— Then enter the total of the current year credits from—					@295 STM nn
	a Shareholder	Schedule K-1 (Form 1120S), line 13		} 285 SEE ATTAC EIN of pass-through entity	2	290
	b Partner	Schedule K-1 (Form 1065), line 13				
3	Current year credit. Add the amounts on line 1, column (f), and line 2. Partnerships and S corporations, see instructions				3	300

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

4	Regular tax before credits:					
	• Individuals. Enter the amount from Form 1040, line 42	}			4	400
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return					
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b					
5	Alternative minimum tax:				5	410
	• Individuals. Enter the amount from Form 6251, line 35	}				
	• Corporations. Enter the amount from Form 4626, line 15					
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56					
6	Add lines 4 and 5				6	420
7a	Foreign tax credit		7a	430		
b	Credit for child and dependent care expenses (Form 2441, line 11)		7b	440		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)		7c	450		
d	Education credits (Form 8863, line 18)		7d	460		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)		7e	470		
f	Child tax credit (Form 1040, line 50)		7f	480		
g	Mortgage interest credit (Form 8396, line 11)		7g	490		
h	Adoption credit (Form 8839, line 18)		7h	500		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)		7i	510		
j	Possessions tax credit (Form 5735, line 17 or 27)		7j	520		
k	Credit for fuel from a nonconventional source		7k	530		
l	Qualified electric vehicle credit (Form 8834, line 20)		7l	540		
m	Add lines 7a through 7l		7m			550
8	Net income tax. Subtract line 7m from line 6. If zero, skip lines 9 through 12 and enter -0- on line 13		8			560
9	Net regular tax. Subtract line 7m from line 4. If zero or less, enter -0-		9	570		
10	Enter 25% (.25) of the excess, if any, of line 9 over \$25,000 (see instructions)		10	580		
11	Tentative minimum tax (see instructions):					
	• Individuals. Enter the amount from Form 6251, line 33	}	11	590		
	• Corporations. Enter the amount from Form 4626, line 13					
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54					
12	Enter the greater of line 10 or line 11		12			600
13	Subtract line 12 from line 8. If zero or less, enter -0-		13			610
14	Credit allowed for the current year. Enter the smaller of line 3 or line 13 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 3 is greater than line 13, see instructions		14			620

Credit for Qualified Retirement Savings Contributions

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

Name(s) shown on return

Your social security number
003



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 35, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1986, **(b)** is claimed as a dependent on someone else's 2003 tax return, or **(c)** was a **student** (see instructions).

	(a) You		(b) Your spouse																																																																		
1 Traditional and Roth IRA contributions for 2003. Do not include rollover contributions	1	010		020																																																																	
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2003 (see instructions)	2	030		040																																																																	
3 Add lines 1 and 2	3	050		060																																																																	
4 Certain distributions received after 2000 and before the due date (including extensions) of your 2003 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception	4	070		080																																																																	
5 Subtract line 4 from line 3. If zero or less, enter -0-	5	090		100																																																																	
6 In each column, enter the smaller of line 5 or \$2,000	6	110		120																																																																	
7 Add the amounts on line 6. If zero, stop ; you cannot take this credit			7	130																																																																	
8 Enter the amount from Form 1040, line 35*, or Form 1040A, line 22	8	140																																																																			
9 Enter the applicable decimal amount shown below:			9	X . 150																																																																	
<table border="1" style="width:100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th colspan="2" style="text-align:center;">If line 8 is—</th> <th colspan="3" style="text-align:center;">And your filing status is—</th> </tr> <tr> <th style="text-align:center;">Over—</th> <th style="text-align:center;">But not over—</th> <th style="text-align:center;">Married filing jointly</th> <th style="text-align:center;">Head of household</th> <th style="text-align:center;">Single, Married filing separately, or Qualifying widow(er)</th> </tr> <tr> <th colspan="5" style="text-align:center;">Enter on line 9—</th> </tr> </thead> <tbody> <tr><td style="text-align:center;">---</td><td style="text-align:center;">\$15,000</td><td style="text-align:center;">.5</td><td style="text-align:center;">.5</td><td style="text-align:center;">.5</td></tr> <tr><td style="text-align:center;">\$15,000</td><td style="text-align:center;">\$16,250</td><td style="text-align:center;">.5</td><td style="text-align:center;">.5</td><td style="text-align:center;">.2</td></tr> <tr><td style="text-align:center;">\$16,250</td><td style="text-align:center;">\$22,500</td><td style="text-align:center;">.5</td><td style="text-align:center;">.5</td><td style="text-align:center;">.1</td></tr> <tr><td style="text-align:center;">\$22,500</td><td style="text-align:center;">\$24,375</td><td style="text-align:center;">.5</td><td style="text-align:center;">.2</td><td style="text-align:center;">.1</td></tr> <tr><td style="text-align:center;">\$24,375</td><td style="text-align:center;">\$25,000</td><td style="text-align:center;">.5</td><td style="text-align:center;">.1</td><td style="text-align:center;">.1</td></tr> <tr><td style="text-align:center;">\$25,000</td><td style="text-align:center;">\$30,000</td><td style="text-align:center;">.5</td><td style="text-align:center;">.1</td><td style="text-align:center;">.0</td></tr> <tr><td style="text-align:center;">\$30,000</td><td style="text-align:center;">\$32,500</td><td style="text-align:center;">.2</td><td style="text-align:center;">.1</td><td style="text-align:center;">.0</td></tr> <tr><td style="text-align:center;">\$32,500</td><td style="text-align:center;">\$37,500</td><td style="text-align:center;">.1</td><td style="text-align:center;">.1</td><td style="text-align:center;">.0</td></tr> <tr><td style="text-align:center;">\$37,500</td><td style="text-align:center;">\$50,000</td><td style="text-align:center;">.1</td><td style="text-align:center;">.0</td><td style="text-align:center;">.0</td></tr> <tr><td style="text-align:center;">\$50,000</td><td style="text-align:center;">---</td><td style="text-align:center;">.0</td><td style="text-align:center;">.0</td><td style="text-align:center;">.0</td></tr> </tbody> </table>					If line 8 is—		And your filing status is—			Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)	Enter on line 9—					---	\$15,000	.5	.5	.5	\$15,000	\$16,250	.5	.5	.2	\$16,250	\$22,500	.5	.5	.1	\$22,500	\$24,375	.5	.2	.1	\$24,375	\$25,000	.5	.1	.1	\$25,000	\$30,000	.5	.1	.0	\$30,000	\$32,500	.2	.1	.0	\$32,500	\$37,500	.1	.1	.0	\$37,500	\$50,000	.1	.0	.0	\$50,000	---	.0	.0	.0
If line 8 is—		And your filing status is—																																																																			
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\$37,500	\$50,000	.1	.0	.0																																																																	
\$50,000	---	.0	.0	.0																																																																	
10 Multiply line 7 by line 9			10	160																																																																	
11 Enter the amount from Form 1040, line 43, or Form 1040A, line 28	11	170																																																																			
12 Enter the total of your credits from Form 1040, lines 44 through 47, or Form 1040A, lines 29 through 31	12	180																																																																			
13 Subtract line 12 from line 11. If zero, stop ; you cannot take this credit			13	190																																																																	
14 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 48, or Form 1040A, line 32	14	200																																																																			

Note: If line 9 is zero, **stop**; you cannot take this credit.

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

Credit for Small Employer Pension Plan Startup Costs

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Part I Current Year Credit (Members of controlled groups or businesses under common control, see instructions.)

1	Qualified startup costs incurred during the tax year. Do not enter more than \$1,000	1	020		@035 STMnn						
2	Enter one-half of line 1	2			030						
3	Form 8881 credits from pass-through entities:	3			040						
	<table border="1"> <tr> <td>If you are a—</td> <td>Then enter the Form 8881 credits from—</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S) lines 12d, 12e, or 13</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065) lines 12c, 12d, or 13</td> </tr> </table>	If you are a—	Then enter the Form 8881 credits from—	a Shareholder	Schedule K-1 (Form 1120S) lines 12d, 12e, or 13	b Partner	Schedule K-1 (Form 1065) lines 12c, 12d, or 13	4			050
If you are a—	Then enter the Form 8881 credits from—										
a Shareholder	Schedule K-1 (Form 1120S) lines 12d, 12e, or 13										
b Partner	Schedule K-1 (Form 1065) lines 12c, 12d, or 13										
4	Add lines 2 and 3	4			050						
5	Current year credit. Enter the smaller of line 4 or \$500	5			060						

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

6	Regular tax before credits:	6			100
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 41 Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 				
7	Alternative minimum tax:	7			110
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 35 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 				
8	Add lines 6 and 7	8			120
9a	Foreign tax credit	9a	130		
b	Credit for child and dependent care expenses (Form 2441, line 11)	9b	140		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	9c	150		
d	Education credits (Form 8863, line 18)	9d	160		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	9e	170		
f	Child tax credit (Form 1040, line 49)	9f	180		
g	Mortgage interest credit (Form 8396, line 11)	9g	190		
h	Adoption credit (Form 8839, line 18)	9h	200		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	9i	210		
j	Possessions tax credit (Form 5735, line 17 or 27)	9j	220		
k	Credit for fuel from a nonconventional source	9k	230		
l	Qualified electric vehicle credit (Form 8834, line 20)	9l	240		
m	Add lines 9a through 9l	9m			250
10	Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15	10			260
11	Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-	11	270		
12	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	12	280		
13	Tentative minimum tax (see instructions):	13	290		
	<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 Form 1041, Schedule I, line 54 				
14	Enter the greater of line 12 or line 13	14			300
15	Subtract line 14 from line 10. If zero or less, enter -0-	15			310
16	Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions	16			320

Credit for Employer-Provided Childcare Facilities and Services

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return _____

Identifying number _____

Part I Current Year Credit (Members of controlled groups or businesses under common control, see instructions.)

1 Qualified childcare facility expenditures paid or incurred (see instructions)	1	020		
2 Enter 25% (.25) of line 1			2	030
3 Qualified childcare resource and referral expenditures paid or incurred	3	040		
4 Enter 10% (.10) of line 3			4	050
5 Form 8882 credits from pass-through entities (if more than one entity, see instructions):				
If you are a—	Then enter the total of the current year credits from—			
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13			
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13			
c Beneficiary	Schedule K-1 (Form 1041), line 14			
	EIN of pass-through entity			
6 Add lines 2, 4, and 5			6	070
7 Current year credit. Enter the smaller of line 6 or \$150,000 (S corporations, partnerships, estates, and trusts, see instructions)			7	090

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

8 Regular tax before credits:				
• Individuals. Enter the amount from Form 1040, line 41	}			
• Corporations. Enter the amount from Form 1120, Schedule J, line 3; or the applicable line of your return				
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return				
9 Alternative minimum tax:				
• Individuals. Enter the amount from Form 6251, line 35	}			
• Corporations. Enter the amount from Form 4626, line 14				
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56				
10 Add lines 8 and 9			10	170
11a Foreign tax credit	11a	180		
b Credit for child and dependent care expenses (Form 2441, line 11)	11b	190		
c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	11c	200		
d Education credits (Form 8863, line 18)	11d	210		
e Credit for qualified retirement savings contributions (Form 8880, line 14)	11e	220		
f Child tax credit (Form 1040, line 49)	11f	230		
g Mortgage interest credit (Form 8396, line 11)	11g	240		
h Adoption credit (Form 8839, line 18)	11h	250		
i District of Columbia first-time homebuyer credit (Form 8859, line 11)	11i	260		
j Possessions tax credit (Form 5735, line 17 or 27)	11j	270		
k Credit for fuel from a nonconventional source	11k	280		
l Qualified electric vehicle credit (Form 8834, line 20)	11l	290		
m Add lines 11a through 11l			11m	300
12 Net income tax. Subtract line 11m from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17			12	310
13 Net regular tax. Subtract line 11m from line 8. If zero or less, enter -0-	13	320		
14 Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	14	330		
15 Tentative minimum tax (see instructions):				
• Individuals. Enter the amount from Form 6251, line 33	}			
• Corporations. Enter the amount from Form 4626, line 12				
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54				
16 Enter the greater of line 14 or line 15	15	340		
17 Subtract line 16 from line 12. If zero or less, enter -0-			16	350
18 Credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions			17	360
			18	370

**New York Liberty Zone
Business Employee Credit**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit (Members of a controlled group, see instructions.)

1	Enter the total qualified wages paid or incurred during the tax year to New York (NY) Liberty Zone business employees for work performed during calendar year 2003 who have:			
a	Worked for you at least 120 hours but fewer than 400 hours . . . \$ <u>020</u> × 25% (.25) =	1a	030	
b	Worked for you at least 400 hours . . . \$ <u>040</u> × 40% (.40) =	1b	050	
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2	@055 060 @065	
3	NY Liberty Zone business employee credits from pass-through entities:			
	If you are a— Then enter the NY Liberty Zone business employee credits from—			
	a Shareholder . . . Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.	3	070	
	b Partner . . . Schedule K-1 (Form 1065), lines 12c, 12d, or 13			
	c Beneficiary . . . Schedule K-1 (Form 1041), line 14			
	d Patron . . . Written statement from cooperative			
4	Add lines 2 and 3	4	080	
5	NY Liberty Zone business employee credit included on line 4 from passive activities (see instructions)	5	090	
6	Subtract line 5 from line 4	6	100	
7	NY Liberty Zone business employee passive activity credit allowed for 2003 (see instructions)	7	110	
8	Carryforward of NY Liberty Zone business employee credit to 2003	8	120	
9	Carryback of NY Liberty Zone business employee credit from 2004 (see instructions)	9		
10	Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)	10	150	

Part II Allowable Credit

11	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 41	11	170	
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
12	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35	12	180	
	• Corporations. Enter the amount from Form 4626, line 14			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
13	Add lines 11 and 12	13	190	
14a	Foreign tax credit	14a	200	
b	Credit for child and dependent care expenses (Form 2441, line 11)	14b	210	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	14c	220	
d	Education credits (Form 8863, line 18)	14d	230	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	14e	240	
f	Child tax credit (Form 1040, line 49)	14f	250	
g	Mortgage interest credit (Form 8396, line 11)	14g	260	
h	Adoption credit (Form 8839, line 18)	14h	270	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	14i	280	
j	Possessions tax credit (Form 5735, line 17 or 27)	14j	290	
k	Credit for fuel from a nonconventional source	14k	300	
l	Qualified electric vehicle credit (Form 8834, line 20)	14l	310	
m	Add lines 14a through 14l	14m	320	
15	Net income tax. Subtract line 14m from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20	15	330	
16	Net regular tax. Subtract line 14m from line 11. If zero or less, enter -0-	16	340	
17	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	17	350	
18	Subtract line 17 from line 15. If zero or less, enter -0-	18	360	
19	General business credit (see instructions)	19	370	
20	Subtract line 19 from line 18. If zero or less, enter -0-	20	380	
21	Credit allowed for the current year. Enter the smaller of line 10 or line 20 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions	21	390	

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040 or Form 1040NR.**

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

Recipient's social security number
020

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



Do not complete this form if you can be claimed as a dependent on someone else's 2003 tax return.

Part I Complete This Part To See if You Are Eligible To Take This Credit

- 1** Check the boxes below for each month in 2003 that **all** of the following statements are **true** on the **first day** of that month.
- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
 - You were covered by a qualified health insurance plan for which you paid the premiums.
 - You were **not** entitled to Medicare Part A or enrolled in Medicare Part B.
 - You were **not** enrolled in Medicaid or State Children's Health Insurance Program (SCHIP).
 - You were **not** enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE/CHAMPUS).
 - You were **not** imprisoned under Federal, state, or local authority.
 - You were **not** covered by, or eligible for coverage under, any employer-sponsored health insurance plan (see instructions on page 3).

<input type="checkbox"/> 035 January	<input type="checkbox"/> 045 February	<input type="checkbox"/> 055 March	<input type="checkbox"/> 065 April	<input type="checkbox"/> 075 May	<input type="checkbox"/> 085 June
<input type="checkbox"/> 095 July	<input type="checkbox"/> 105 August	<input type="checkbox"/> 115 September	<input type="checkbox"/> 125 October	<input type="checkbox"/> 135 November	<input type="checkbox"/> 145 December

Part II Health Coverage Tax Credit

2 Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 4). Include advance payments, if any, from Form 1099-H, box 1

2	190	
3	200	
4	210	
5	230	
6	240	
7	250	

Note. You **must** attach invoices and proof of payment for any amounts included on line 2 for which you did not receive an advance payment (see instructions on page 4).

3 Enter the total amount of any **(a)** Archer MSA distributions used to pay amounts included on line 2 and **(b)** National Emergency Grants you received for health insurance in 2003

4 Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit

5 Multiply line 4 by 65% (.65) and enter the result

6 Advance payments, if any, from Form 1099-H, box 1

7 Health coverage tax credit. Subtract line 6 from line 5. If zero or less, enter -0-. Also include on Form 1040, line 67, or Form 1040NR, line 62, and check box **c** on that line

Authentication Record

This record is included with IRS *e-file* and On-Line returns for taxpayers that use the PINs instead of Form 8453 or 8453-OL. The following illustrate the fields by their form field (SEQ nnnn) numbers, just like the preceding forms and schedules. This exhibit is useful in correcting reject conditions in acknowledgement files for this record.

PIN Type Code		008								
Primary Date of Birth	Y	Y	Y	Y	M	M	D	D	010	
Primary Prior Year AGI										020
Primary Taxpayer Signature (PIN)									030	
Spouse Date of Birth	Y	Y	Y	Y	M	M	D	D	040	
Spouse Prior Year AGI										050
Spouse Signature (PIN)									065	
Taxpayer Signature Date	Y	Y	Y	Y	M	M	D	D	070	
Jurat/Disclosure Code									075	
PIN Authorization Code									080	
ERO EFIN/PIN										090
Signature of Preparer Other Than Taxpayer										100
Signature Explanation										110
Fiduciary Name (1)										120
Fiduciary Title (1)										130
Fiduciary Name (2)										140
Fiduciary Title (2)										150

Form Payment Record

This record is included with IRS *e-file* and On-Line returns for taxpayers that elect to pay their balances due by electronic withdrawal. The following illustrates the fields by their form field (SEQ nnnn) numbers, just like the preceding forms and schedules. This exhibit is useful in correcting reject conditions in acknowledgement files for this record.

	010	
Primary SSN	<input type="text"/>	
	020	
Secondary SSN	<input type="text"/>	
	030	
Routing Transit Number	<input type="text"/>	
	040	
Bank Account Number	<input type="text"/>	
	050	
Type of Account	<input type="checkbox"/> 1 = Checking; 2 = Savings	
	060	
Amount of Tax Payment	<input type="text"/>	
	070	
Tax Type Code	<input type="text"/> 1040E; 1040A; 1040Z; 1040S; 4868E; 2350E; 0709P; 0709S	
	080	
Requested Payment Date	<input type="text"/>	
	090	
Taxpayer's Daytime Phone Number	<input type="text"/>	

Installment Agreement Request

OMB No. 1545-1350

▶ **If you are filing this form with your tax return, attach it to the front of the return. Otherwise, see instructions.**

Caution: Do not file this form if you are currently making payments on an installment agreement. Instead, call 1-800-829-1040.

1	Your first name and initial 010	Last name 015	Your social security number 020
	If a joint return, spouse's first name and initial 030	Last name 035	Spouse's social security number 040
	Your current address (number and street). If you have a P.O. box and no home delivery, enter your box number. 050		Apt. number 060
	City, town or post office, state, and ZIP code. If a foreign address, enter city, province or state, and country. Follow the country's practice for entering the postal code. 070 080 090		

2 If this address is new since you filed your last tax return, check here ▶ **100**

3	() 110	Your home phone number	() 120	Best time for us to call	4	() 130	Your work phone number	Ext. 140	Best time for us to call 155
5	Name of your bank or other financial institution: 160				6	Your employer's name: 210			
	Address 170					Address 220			
	City, state, and ZIP code 180 190 200					City, state, and ZIP code 230 240 250			

TIP If you are filing this form in response to a notice, do not complete lines 7 through 9. Instead, attach the bottom section of the notice to this form and go to line 10.

7	Enter the tax return for which you are making this request (for example, Form 1040) ▶	7 260
8	Enter the tax year for which you are making this request (for example, 2002) ▶	8 270
9	Enter the total amount you owe as shown on your tax return	9 280
10	Enter the amount of any payment you are making with your tax return (or notice). See instructions	10 290
11	Enter the amount you can pay each month. Make your payments as large as possible to limit interest and penalty charges. The charges will continue until you pay in full	11 300
12	Enter the date you want to make your payment each month. Do not enter a date later than the 28th. ▶	12 310
13	If you want to make your payments by electronic funds withdrawal, see the instructions and fill in lines 13a, 13b, and 13c.	
	▶ a Routing number <input type="text" value="330"/>	▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	▶ b Account number <input type="text" value="340"/>	

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH electronic funds withdrawal entry to the financial institution account indicated for payments of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke payment, I must contact the U.S. Treasury Financial Agent at **1-800-829-1040** no later than 7 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

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

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 9465 to request a monthly installment plan if you cannot pay the full amount you owe shown on your tax return (or on a notice we sent you). Generally, you may have up to 60 months to pay. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan. If you have any questions about this request, call 1-800-829-1040.

Guaranteed Installment Agreement. Your request for an installment agreement cannot be turned down if the tax you owe is not more than \$10,000 and **all three** of the following apply.

1. During the past 5 tax years, you (and your spouse if you are making a request for a joint tax return) have timely filed all income tax returns and

paid any income tax due, and have not entered into an installment agreement for payment of income tax.

2. The IRS determines that you cannot pay the tax owed in full when it is due and you give the IRS any information needed to make that determination.

3. You agree to pay the full amount you owe within 3 years and to comply with the tax laws while the agreement is in effect.



A Notice of Federal Tax Lien may be filed to protect the government's interest until you pay in full.

Bankruptcy or Offer-in-Compromise. If you are in bankruptcy or we have accepted your offer-in-compromise, **do not** file this form. Instead, call 1-800-829-1040 to get the number of your local IRS Insolvency function for bankruptcy or Technical Support function for offer-in-compromise.

Notice Concerning Fiduciary Relationship

(Internal Revenue Code sections 6036 and 6903)

Part I Identification

Name of person for whom you are acting (as shown on the tax return) **020** Identifying number **030** Decedent's social security no. **040**
010

Address of person for whom you are acting (number, street, and room or suite no.)
050

City or town, state, and ZIP code (If a foreign address, see instructions.)
060 **070** **080** **090** **100** **110** **120**

Fiduciary's name **140**
130

Address of fiduciary (number, street, and room or suite no.)
150

City or town, state, and ZIP code Telephone number (optional)
160 **170** **180** **190** **200** **210** **220** () **225** **230**

Part II Authority

- 1 Authority for fiduciary relationship. Check applicable box:
- 240 a(1)** Will and codicils or court order appointing fiduciary **250** **(2)** Date of death **250**
- 260 b(1)** Court order appointing fiduciary **270** **(2)** Date (see instructions) **270**
- 280 c** Valid trust instrument and amendments
- 290 d** Other. Describe **300**

Part III Tax Notices

Send to the fiduciary listed in Part I all notices and other written communications involving the following tax matters:

- 2** Type of tax (estate, gift, generation-skipping transfer, income, excise, etc.) **310**
- 3** Federal tax form number (706, 1040, 1041, 1120, etc.) **320**
- 4** Year(s) or period(s) (if estate tax, date of death) **330** **332** **334** **340** **342** **344** **350**

Part IV Revocation or Termination of Notice

Section A—Total Revocation or Termination

- 5** Check this box if you are revoking or terminating all prior notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship **360**
- Reason for termination of fiduciary relationship. Check applicable box:
- 370 a** Court order revoking fiduciary authority
- 380 b** Certificate of dissolution or termination of a business entity
- 390 c** Other. Describe **400**

Section B—Partial Revocation

- 6a** Check this box if you are revoking earlier notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship **410**
- b** Specify to whom granted, date, and address, including ZIP code.
420 **425** **430** **440** **450** **460**

Section C—Substitute Fiduciary

- 7** Check this box if a new fiduciary or fiduciaries have been or will be substituted for the revoking or terminating fiduciary(ies) and specify the name(s) and address(es), including ZIP code(s), of the new fiduciary(ies) **470**
- 480** **482** **485** **487** **490** **492**

Part V Court and Administrative Proceedings

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency) **500** **503** **508** Date proceeding initiated **510**

Address of court **520** Docket number of proceeding **530**

City or town, state, and ZIP code **540** **550** **560** Date **570** Time **580** a.m. Place of other proceedings **590**
p.m.

I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.

Please Sign Here **610** **620** **630**
Fiduciary's signature Title, if applicable Date

640 **650** **660**
Fiduciary's signature Title, if applicable Date

Application for Extension of Time To File U.S. Income Tax Return

Department of the Treasury
Internal Revenue Service

For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment

2003

▶ See instructions on page 3.

Please type or print.	Your first name and initial 010	Last name 020	Your social security number : 030 :
	If a joint return, spouse's first name and initial 040	Last name 050	Spouse's social security number : 060 :
File by the due date for filing your return.	Home address (number and street) 070 110		[Hatched Area]
	City or town, province or state, and country (including postal or ZIP code) 080 120 130 150		

Please fill in the Return Label at the bottom of this page.

- 1** I request an extension of time until 160 to file my income tax return for the calendar year 2003, or other tax year ending 170, because my tax home is in a foreign country and **I expect to qualify for special tax treatment by meeting the "bona fide residence test" or the "physical presence test"** (see instructions).
 - 2** Were you previously granted an extension of time to file for this tax year? **180** **Yes** **No 190**
 - 3** Will you need additional time to allocate moving expenses? **200** **Yes** **No 210**
 - 4a** Date you first arrived in the foreign country **220**
 - b** Date qualifying period begins 230; ends 240
 - c** Your foreign home address 250
 - d** Date you expect to return to the United States 260
- Note:** This is not an extension of time to pay tax. Full payment is required to avoid interest and late payment charges.
- 5** Enter the amount of income tax paid with this form ▶ **5** **270**

If you expect to file a gift or generation-skipping transfer (GST) tax return, complete line 6 (and 7a or 7b if applicable). Do not include income tax on these lines (see instructions).

6 If you or your spouse plan to file a gift or GST tax return (Form 709 or 709-A) for 2003, generally due by April 15, 2004, see the instructions and check here	Yourself 280 <input type="checkbox"/>	[Hatched Area]
	Spouse 290 <input type="checkbox"/>	
7a Enter the amount of gift or GST tax that you are paying with this form	7a 300	
b Enter the amount of gift or GST tax that your spouse is paying with this form	7b 310	

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer ▶ <u>330</u>	Date ▶ _____
Signature of spouse ▶ <u>340</u>	Date ▶ _____
Signature of preparer other than taxpayer ▶ <u>350</u>	Date ▶ _____

Please fill in the **Return Label** below with your name, address, and social security number. The IRS will complete the **Notice to Applicant** and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

(Do not detach)

Notice to Applicant To Be Completed by the IRS	<input type="checkbox"/> We have approved your application.
	<input type="checkbox"/> We have not approved your application. However, we have granted a 45-day grace period to _____ . This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.
	<input type="checkbox"/> We have not approved your application. After considering the above information, we cannot grant your request for an extension of time to file. We are not granting a 45-day grace period.
	<input type="checkbox"/> We cannot consider your application because it was filed after the due date of your return.
	<input type="checkbox"/> Other _____
Director _____	Date _____

Return Label (Please type or print)	Taxpayer's name (and agent's name, if applicable). If a joint return, also give spouse's name. 370 380	[Hatched Area]	Taxpayer's social security number : 470 :
	Number and street (include suite, room, or apt. no.) or P.O. box number 390 430		Spouse's social security number : 480 :
	City or town, province or state, and country (including postal or ZIP code) 400 410 440 450 460		Agents: Always include taxpayer's name on Return Label.

Application for Additional Extension of Time To File U.S. Individual Income Tax Return

2003

Department of the Treasury
Internal Revenue Service

▶ See instructions on back.

▶ You must complete all items that apply to you.

Please type or print.	Your first name and initial 010	Last name 020	Your social security number : 030 :
	If a joint return, spouse's first name and initial 040	Last name 050	Spouse's social security number : 060 :
File by the due date for filing your return.	Home address (number and street) 070 110		
	City, town or post office, state, and ZIP code 080 090 100 120 130 140		

Please fill in the Return Label at the bottom of this page.

- I request an extension of time until **160**, to file Form 1040EZ, Form 1040A, Form 1040, Form 1040NR-EZ, or Form 1040NR for the calendar year 2003, or other tax year ending **170**.
- Explain why you need an extension. You must give an adequate explanation ▶ **180**
..... **190**
..... **200**
..... **210**
..... **220**
- Have you filed Form 4868 to request an automatic extension of time to file for this tax year? . . . **230** Yes No **240**
If you checked "No," we will grant your extension only for undue hardship. Fully explain the hardship in item 2. Attach any information you have that helps explain the hardship.

If you expect to file a gift or generation-skipping transfer (GST) tax return, complete line 4.

- If you or your spouse plan to file a gift or GST tax return (Form 709 or 709-A) for 2003, generally } **Yourself** . . ▶ **250**
due by April 15, 2004, see the instructions and check here } **Spouse** . . ▶ **260**

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer ▶ **280** _____ Date ▶ _____

Signature of spouse ▶ **290** _____ Date ▶ _____
(If filing jointly, **both** must sign even if only one had income.)

Signature of preparer other than taxpayer ▶ **300** _____ **310** _____ Date ▶ _____

Please fill in the **Return Label** below with your name, address, and social security number. The IRS will complete the **Notice to Applicant** and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

(Do not detach)

Notice to Applicant To Be Completed by the IRS	<input type="checkbox"/> We have approved your application.
	<input type="checkbox"/> We have not approved your application. However, we have granted a 10-day grace period to This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.
	<input type="checkbox"/> We have not approved your application. After considering the information you provided in item 2 above, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
	<input type="checkbox"/> We cannot consider your application because it was filed after the due date of your return.
	<input type="checkbox"/> Other
_____ Director	
_____ Date	

Return Label (Please type or print)	Taxpayer's name (and agent's name, if applicable). If a joint return, also give spouse's name. 320 330		Taxpayer's social security number : 430 :
	Number and street (include suite, room, or apt. no.) or P.O. box number 340 380		Spouse's social security number : 440 :
	City, town or post office, state, and ZIP code 350 360 370 390 400		Agents: Always include taxpayer's name on Return Label.

**Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return**



**It's Convenient,
Safe, and Secure**

IRS e-file is the IRS's electronic filing program. Now you can get an automatic extension of time to file your tax return by filing Form 4868 electronically. You will receive an electronic acknowledgment or confirmation number once you complete the transaction. Keep it with your records. **Do not** send in Form 4868 if you file electronically.

Complete Form 4868 to use as a worksheet. If you think you may owe tax when you file your return, you will need to estimate your total tax liability and subtract how much you have already paid (lines 4, 5, and 6 below).

If you think you may owe tax and wish to make a payment, you may pay by electronic funds withdrawal using option 1 or 2 below or you may pay by credit card using option 3.

1 **E-file by Phone—February 2–April 15**
Call toll free **1-888-796-1074**

Anyone who filed a tax return for 2002 can file Form 4868 by phone. The telephone system will accept extensions any time from February 2 through April 15, 2004, and your extension will be good through August 16, 2004. Filing by telephone is advantageous because it is free and you get a confirmation number.

If you wish to make a payment by electronic funds withdrawal you will be asked for the adjusted gross income (AGI) from your 2002 tax return. Your AGI for that year is located on line 35 of your Form 1040, line 21 of your 1040A, line 4 of your 1040EZ, or line 1 of your TeleFile Tax Record. If you choose, you may also file your extension by phone and mail a payment to the address shown in the middle column on page 4.

2 **E-file Using Your Personal
Computer or Through a Tax
Professional**

Refer to your tax software package or tax preparer for ways to file electronically. Be sure to have a copy of last year's tax return

— you will be asked to provide information from the return for taxpayer verification. If you wish to make a payment, you can pay by electronic funds withdrawal (see page 4) or send your payment to the address shown in the middle column on page 4.

3 **E-file and Pay by Credit
Card**

You can get an extension if you pay part or all of your estimate of income tax due by using a credit card (American Express® Card, Discover® Card, MasterCard® card, or Visa® card). Your payment must be at least \$1. You may pay by phone or over the Internet through one of the service providers listed below.

Each service provider will charge a convenience fee based on the amount of the tax payment you are making. Fees may vary between service providers. You will be told what the fee is during the transaction and will have the option to continue or cancel the transaction. You may also obtain the convenience fee by calling the service providers' automated customer service numbers or visiting their websites. All calls are toll free. Do not add the convenience fee to your tax payment.

Link2Gov Corporation
1-888-PAY-1040SM
(1-888-729-1040)
1-888-658-5465 (Customer
Service)
www.PAY1040.com

Official Payments Corporation
1-800-2PAY-TAXSM
(1-800-272-9829)
1-877-754-4413 (Customer
Service)
www.officialpayments.com

Form 709 or 709-A. Although an extension of time to file your income tax return also extends the time to file Form 709 or 709-A, you cannot make payments of the gift or GST tax with a credit card. To make a payment of the gift or GST tax, send a check or money order to the Internal Revenue Service Center where the donor's gift tax return will be filed. Enter "2003 Form 709" and the donor's name and social security number on the payment.

File a Paper Form 4868

If you wish to file on paper instead of electronically, fill in the Form 4868 below and mail it to the address shown on page 4.

▼ DETACH HERE ▼

**Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return**

For calendar year 2003, or other tax year beginning _____, 2003, ending _____.

Part I Identification		Part III Individual Income Tax	
1 Your name(s) (see instructions)	010	4 Estimate of total tax liability for 2003 \$	<u>120</u>
030 Address (see instructions)		5 Total 2003 payments	<u>130</u>
032 City, town or post office, state, and ZIP code	040	6 Balance due. Subtract 5 from 4	<u>140</u>
034 036 050 060 070	080	Part IV Gift/GST Tax —If you are not filing a gift or GST tax return, go to Part V now. See the instructions.	
2 Your social security number	3 Spouse's social security number	7 Your gift or GST tax payment \$	<u>170</u>
<u>090</u>	<u>100</u>	8 Your spouse's gift/GST tax payment	<u>180</u>
Part II Complete ONLY If Filing Gift/GST Tax Return		Part V Total	
Caution: Only for gift/GST tax extension! Checking box(es) may result in correspondence if Form 709 or 709-A is not filed.		9 Total liability. Add lines 6, 7, and 8 \$	<u>200</u>
This form also extends the time for filing a gift or generation-skipping transfer (GST) tax return if you file a calendar (not fiscal) year income tax return. Enter your gift or GST tax payment(s) in Part IV and:		10 Amount you are paying	<u>210</u>
If you are requesting a Gift or GST tax return extension, check this box	112	Confirmation Number	
If your spouse is requesting a Gift or GST tax return extension, check this box	114	If you file electronically, you will receive a confirmation number telling you that your Form 4868 has been accepted. Enter the confirmation number here and keep it for your records	

[Intentionally blank]