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Filing Season Supplement

for Authorized IRS e-file Providers
Tax Year 2005



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

Tax Year 2005

Publication 1345A

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PART I

Information Directories

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.	1-800-2PAYTAX www.officialpayments.com
		1-888-PAY-1040 www.pay1040.com
e-HELP	IRS <i>e-file</i> and e-services questions and issues; ALL Transmission problems and PATS testing questions	1-866-255-0654 (If outside of the 50 US states or US territories, call the international phone number: 1-512-416-7750)
ELECTRONIC FILING BULLETIN BOARD	Requires modem; IRS <i>e-file</i> operations and administrative information, updated periodically; downloadable files	859-292-0137
ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	Make ALL your federal tax payments, including income, employment, and excise taxes	1-800-555-4477
ELECTRONIC FUNDS WITHDRAWAL (DIRECT DEBIT) PAYMENTS	Check the status or cancel scheduled payments	1-888-353-4537
FINGERPRINT CARDS	Obtain cards for principals and Responsible Officials for new or revised applications	1-866-255-0654
FORMS BY FAX	Effective October 1, 2005, service no longer available	
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

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 this site.

Go to www.irs.gov/efile to find:

e-file for Tax Professionals

Get Ready, Get Set, Go!

Important notes and dates about IRS *e-file* for the 2006 Filing Season

IRS e-file Application Updates

Information on submitting a new or revised e-file application

e-Services

Suite of Web-based products that allow tax professionals and payers to do business with the IRS electronically

IRS e-file Made Easy – A Tax Professional's One-Stop e-file and e-Pay shop

One-stop resource center for IRS e-file and e-payment information

QuickAlerts

Important *e-file* messages

Electronic Payment Options

Information on tax types and processing periods for electronic payments

e-file Library

The IRS *e-file* Library

Federal/State e-file

Information for Federal/State *e-file*

e-file Resources for Providers and EROs

Includes Marketing Toolkit with *e-file* promotional products

Subscription Services

Subscribe to receive QuickAlerts, Digital Dispatch, and local IRS information

e-file for Individual Taxpayers

e-file Partners for Individual Taxpayers

Lists of e-file partners for: taxpayers, tax professionals, financial institutions/employers, and electronic payment options

Go to www.irs.gov/taxpros to find:

Current tax information for tax professionals

Go to www.irs.gov/newsroom to find:

Latest information from the IRS

IRS e-file SUBMISSION PROCESSING CENTER
Tax Year 2005 Relationships for Individual Income Tax Returns

<p>If Fed/State return... and the State return included is for the following state:</p> <p>If Online Federal return only... and the taxpayer's address on their Federal return is in the following state:</p>	<p align="center">Send Form(s) 8453/8453-OL to:</p>
<p>Foreign and U.S. Possession addresses, returns containing U.S. Possession forms, or Forms 2555/2555-EZ, Forms 8833, Forms 8854 or Forms 8891</p> <hr/> <p>Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Kentucky, Louisiana, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Carolina, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming, APO/FPO Miami, APO/FPO San Francisco</p>	<p align="center">Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Branch Austin, TX 73344-0254</p>
<p>Connecticut, Delaware, District of Columbia, Illinois, Indiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin, APO/FPO New York</p>	<p align="center">Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Operations Andover, MA 05544-0254</p>
<p>If Federal return only... and the first two digits of the ERO's Electronic Filing Identification Number (EFIN) are:</p>	<p align="center">Send Form(s) 8453/8453-OL to:</p>
<p>30, 33, 42, 43, 45, 46, 47, 48, 50, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 71, 72, 73, 74, 75, 76, 77, 80, 81, 82, 83, 84, 85, 86, 87, 88, 91, 92, 93, 94, 95, 96, 98, 99</p>	<p align="center">Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Branch Austin, TX 73344-0254</p>
<p>01, 02, 03, 04, 05, 06, 11, 13, 14, 15, 16, 20, 22, 23, 25, 31, 34, 35, 36, 37, 38, 39, 40, 41, 51, 52, 54, 55, 78</p>	<p align="center">Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Operations Andover, MA 05544-0254</p>

Fed/State Participants are shown in bold print.

Note: Attachments to Tax Year 2005 Form 8453/8453OL may include Form(s) 1098-C, 3115, 3468, 4136, 5713, 8283, 8332, 8858, 8864 and/or 8885.

STATE e-file COORDINATORS

<p>Alabama Department of Revenue http://www.ador.state.al.us Tavares Mathews, Coordinator Individual and Corporate Tax Division Gordon Persons Bldg. Room 4340 50 N. Ripley St. Montgomery, Al 36104</p>	<p>E-mail: Tavares.Mathews@revenue.alabama.gov Telephone (334) 242-1219 Fax: (334) 353-8068</p>
<p>Arizona Department of Revenue www.azdor.gov Donna Muccilli, E-File Administrator Office of Electronic Filing 1600 West Monroe Ave. 6th Floor Phoenix, AZ 85007</p> <p>Alternate: Steve Lee, E-File</p>	<p>E-file: efile@azdor.gov Telephone (602) 716-6513 Fax (602) 716-7997</p> <p>E-mail: same as above Telephone (602) 716-6514</p>
<p>Arkansas Department of Finance and Administration www.state.ar.us/efile Dan Brown, Coordinator P.O. Box 8094 (ZIP 72203-8094) 7th and Wolfe Streets B440 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 Steve Asbell, Coordinator 1375 Sherman St., Rm. 206 Denver, CO 80261</p>	<p>E-mail: sasbell@spike.dor.state.co.us Telephone (303) 866-3889 Fax (303) 866-3211</p>
<p>Connecticut Department of Revenue Services http://www.drs.state.ct.us Jim Annino, Coordinator 25 Sigourney St. Hartford, CT 06106</p>	<p>E-mail: jim.annino@po.state.ct.us Jim Annino: (860) 297-4713 Fax (860) 297-4761</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.dor.ga.gov Charles Edwards, Coordinator 1800 Century Center Blvd NE Atlanta, GA 30354 -3205</p>	<p>E-mail: gaelf@dor.ga.gov Help Desk (404) 675-4992 Fax (404) 675-4997</p>

STATE e-file COORDINATORS

<p>Hawaii Department of Taxation http://www.hawaii.gov/tax/html Jessica N. Honbo, Coordinator P.O. Box 259 Honolulu, HI 96809-0259</p>	<p>E-mail: tax.efile@hawaii.gov Telephone: (808) 587-1740 Fax: (808) 587-1488</p>
<p>Idaho State Tax Commission http://tax.idaho.gov/ Dawn Glazier, Coordinator 800 Park Blvd., Plaza IV Boise, ID 83722-0410</p>	<p>E-mail: dglazier@tax.idaho.gov 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: bldunbar@dor.in.gov Telephone (317) 615-2536 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) 281-4220 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.gov Judy Ritchie, Coordinator 1266 Louisville Rd. Frankfort, KY 40620</p>	<p>E-mail: Judy.Ritchie@ky.gov Telephone (502) 564-5370 Fax (502) 564-9897</p>
<p>Louisiana Department of Revenue http://www.rev.louisiana.gov Kay Wilson, Coordinator (P.O. Box 201 Zip 70821-0201) 617 North 3rd St. Baton Rouge, LA 70802</p>	<p>E-mail: Kay.Wilson@la.gov Telephone (225) 219-2488 Help Desk (225) 219-2490 or 2492 Fax (225) 219-2651</p>
<p>Maine Revenue Services http://www.state.me.us/revenue Michael J. Thompson, Coordinator State House Station 24 Augusta, Maine 04333</p>	<p>E-mail: efile.helpdesk@maine.gov Telephone (207) 624-9730 Fax (207) 624-9740.</p>
<p>Maryland Office of the Comptroller http://www.comp.state.md.us Jeane Olson, Coordinator Van Jones, Assistant 110 Carroll St. Annapolis, MD 21411</p>	<p>E-mail: : jolson@comp.state.md.us E-mail: : vjones@comp.state.md.us Telephone (410) 260-7753 Fax (410) 974-2967</p>
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STATE e-file COORDINATORS

<p>Michigan Department of Treasury http://www.michigan.gov/treasury Annette L. Olivier-Wolfe, Manager 430 W. Allegan Lansing, MI 48922</p>	<p>E-mail: Mfile2D@michigan.gov Telephone (517) 636-4450 Fax (517) 636-4444</p>
<p>Minnesota Department of Revenue http://www.taxes.state.mn.us William Grewe, Coordinator Tax Operations – Electronic Information 600 N. Robert St., M/S 4130 St. Paul, MN 55146-4130</p>	<p>E-mail Help Desk: Taxpayers: Efile.Support@state.mn.us Paid Preparers: Efile.Prepsupport@state.mn.us Software Developers: Efile.DevSupport@state.mn.us</p> <p>Help Desk: (651) 556-3070 Fax: (651) 556-3130</p>
<p>Mississippi State Tax Commission http://www.mstc.state.ms.us Niki Meadows, Coordinator P.O. Box 1033 Jackson, MS 39215</p>	<p>E-mail: nmeadows@mstc.state.ms.us Help Desk (601) 923-7055 Fax (601) 923-7039</p>
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<p>Montana Department of Revenue http://www.mt.gov/revenue Dave Berg, Coordinator (P.O. Box 5805 zip 59620-5805) 125 North Roberts Helena, MT 59601</p>	<p>E-mail: daberg@state.mt.us Telephone (406) 444-6957 Fax (406) 444-4556 or 406-444-1505</p>
<p>Nebraska Department of Revenue http://www.revenue.state.ne.us Larry Chapman, Coordinator (P.O. Box 94818, Lincoln, NE 68509-4818) 301 Centennial Mall South Lincoln, NE 68508</p>	<p>E-mail: lchapman@rev.state.ne.us Telephone (402) 471-5619 Fax (402) 471-5608</p>
<p>New Jersey Division of Revenue http://www.state.nj.us/treasury/revenue Tim Bachman, Coordinator (P.O. Box 191 zip 08646-0191) 847 Roebbling Avenue Trenton, NJ 08625</p>	<p>E-mail: Tim.Bachman@treas.state.nj.us Telephone: (609) 633-1132 Fax: (609) 292-1777</p>
<p>New Mexico Taxation and Revenue http://www.state.nm.us/tax Bernie Candelaria, Coordinator 1100 S. St. Francis Drive #3040 Santa Fe, NM 87501</p>	<p>E-mail: Bcandelaria@state.nm.us Telephone (505) 476-1708 Fax (505) 827-0469</p>
<p>New York Department of Taxation and Finance http://www.tax.state.ny.us/ Ping Wu, PIT e-file Manager/Coordinator W.A. Harriman Campus, B8, Room 700 Albany, NY 12227</p>	<p>E-mail: ping_wu@tax.state.ny.us Help Desk 1-800-353-1096 Fax (518) 485-0449</p>
<p>North Carolina Department of Revenue http://www.dor.state.nc.us Johnetta Baugham, Coordinator (P.O. Box 871 Zip 27602) 501 North Wilmington St. Raleigh, NC 27604</p>	<p>E-mail: Johnetta.Baugham@dornc.com Telephone (919) 733-3117 Fax (919) 715-3165</p>

STATE e-file COORDINATORS

<p>North Dakota Office of State Tax Commissioner http://www.nd.gov/taxdpt/ Donna Kohler, Coordinator Chuck Picard, Assistant Coordinator 600 East Boulevard Ave. Bismarck, ND 58505-0599</p>	<p>E-mail: dkohler@state.nd.us Telephone (701) 328-3102 or 701-328-3129 Fax (701) 328-3700</p>
<p>Ohio Department of Taxation http://www.state.oh.us/tax Karen Fisk, Coordinator 4485 Northland Ridge Blvd, Columbus, OH 43229</p>	<p>E-mail: Karen_Fisk@tax.state.oh.us Help Desk (614) 466-0197 Fax (614) 466-0019</p>
<p>Oklahoma Tax Commission http://www@tax.ok.gov Darla Young, Coordinator 2501 Lincoln Boulevard Oklahoma City, OK 73914</p>	<p>E-mail: dyoung@tax.ok.gov Help Desk (405) 521-3124 Fax (405) 522 -1006</p>
<p>Oregon Department of Revenue http://www.dor.state.or.us Stacey Heller Weeks, Coordinator 955 Center St., N.E. Salem, OR 97301</p>	<p>E-mail: stacey.h.weeks@state.or.us Telephone (503) 945-8415 Fax (503) 945-8649</p>
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<p>Rhode Island Division of Taxation http://www.doa.state.ri.us/tax Susan Galvin, Coordinator Division of Taxation One Capitol Hill Providence, RI 02908-5800</p> <p>M. Paola Laurenza, secondary contact</p>	<p>E-mail: galvins@tax.state.ri.us Telephone (401) 222-2263 Fax (401) 222-6288</p> <p>E-mail: mlorenz@tax.state.ri.us Telephone: (401) 222-4091 Fax (401) 222-6288</p>
<p>South Carolina Department of Revenue www.sctax.org Keith Wicker, Coordinator (P.O. Box 125 29214-0401) 301 Gervais Street Columbia, SC 29214</p>	<p>E-mail: wickerk@sctax.org Telephone (803) 898-5541 Fax (803) 898-5339</p>
<p>Utah State Tax Commission http://tax.utah.gov Douglas D. Hansen, Coordinator 210 North 1950 West Salt Lake City, UT 84134</p>	<p>E-mail: ddhanse@utah.gov Telephone (801) 297-7575 Fax (801) 297-7698</p>
<p>Vermont Department of Taxes http://www.state.vt.us/tax/index.htm Trilene Roach, Coordinator 109 State Street Montpelier, VT 05609-1401</p>	<p>E-mail: troach@tax.state.vt.us Telephone: (802) 828-3055 Fax: (802) 828-3754</p>
<p>Virginia Department of Taxation http://www.tax.state.va.us Kerry Williams, Coordinator P.O. Box 27423 Richmond, VA 23261-7423</p>	<p>E-mail: ELFcoordinator@tax.state.va.us E-mail: kwilliams@tax.state.va.us Help desk (804) 367-6100 FAX (804) 367-0224</p>

STATE *e-file* COORDINATORS

West Virginia State Tax Department http://www.state.wv.us/taxrev Jeff Anderson, Coordinator (P.O. Box 2222 zip 25328) 1001 Lee Street Charleston, WV 25301	E-mail: janderson@tax.state.wv.us Help Desk (304) 558-8655 Fax (304) 558-1991
Wisconsin Department of Revenue http://www.dor.state.wi.us Marcia Gray, Coordinator (P.O. Box 8933, Zip 53708-8933) 2135 Rimrock Road Madison, WI 53713	E-mail: marcia.gray@dor.state.wi.us Telephone (608) 261-4906 Fax (608) 264-9923

Revised November 2005

PART II

Tax Year 2005 Filing Season Information

Tax Year 2005 IRS *e-file* Calendar

For Tax Period January 1 – December 31, 2005

Transmitting of live IRS Individual Income Tax Returns begins January 13, 2006

Last date for...

Transmitting timely filed returns April 17, 2006

Transmitting timely filed Forms 4868 April 17, 2006

Retransmitting rejected timely filed returns April 22, 2006

Retransmitting rejected timely filed Forms 4868 April 22, 2006

Transmitting timely filed Forms 4868 or 2350 to meet overseas exception June 15, 2006

Retransmitting rejected timely filed Forms 4868 or 2350 to meet overseas exception June 20, 2006

Transmitting returns on extension from Forms 4868 October 16, 2006

Retransmitting rejected late returns or returns on extension from Forms 4868 October 20, 2006

Transmitting test transmissions No cut off date

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

IRS e-file Updates for Tax Year 2005

Revenue Procedure 2005-60

Revenue Procedure 2005-60, effective August 29, 2005, was published in the Internal Revenue Bulletin No. 2005-35, and is available on irs.gov. It combines the rules governing IRS *e-file* for (1) Form 1040 and 1040A, U.S. Individual Income Tax Return and Form 1040EZ, Income Tax Return for Single and Joint Filers With No Dependents; contained in Publication 1345, Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns; (2) Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return contained in Rev. Proc. 2001-9; and (3) the rules governing electronic filing for the Form 941, Employer's Quarterly Federal Tax Return contained in Rev. Proc. 99-39.

Revenue Procedure 2005-60 also governs IRS *e-file* for (1) Form 1120, U.S. Corporation Income Tax Return; (2) Form 1120S, U.S. Income Tax Return for an S Corporation; (3) Form 990, Return of Organization Exempt From Income Tax; and (4) Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation.

The revenue procedure also advises Authorized IRS *e-file* Providers to have security systems in place to prevent unauthorized access to taxpayer accounts and personal information by third parties.

Security and Unauthorized Access to Taxpayer Information

The security of taxpayer accounts and personal information is a top priority for the IRS. It is the responsibility of each Authorized IRS *e-file* Provider to have security systems in place to prevent unauthorized access to taxpayer accounts and personal information by third parties. The Gramm-Leach-Bliley Act, codified at 15 U.S.C. 6801-6827, includes rules applicable to Authorized IRS *e-file* Providers that are designed to ensure the security and privacy of taxpayer information. Violation of the provisions of the Gramm-Leach-Bliley Act and the implementing rules and regulations promulgated by the Federal Trade Commission, or violations of the non-disclosure rules contained in sections 6713 or 7216 or the regulations promulgated thereunder, are considered violations of revenue procedure 2005-60 and may subject an Authorized IRS *e-file* Provider to the sanctions provided in section 7 of this revenue procedure.

Record Keeping Requirements

EROs must retain and make available to the IRS upon request, until the end of the calendar year in which a return was filed, the following material at the business address from which the return was originated. An ERO may retain the required records at the business address of the Responsible Official during any period of time the office is closed.

- Copy of signed Form 8453, any supporting documents that are not included in the electronic return data.
- Copies of Forms W-2, W-2G, and 1099-R;
- Copy of signed IRS *e-file* consent to disclosure forms for taxpayers who signed using an electronic signature;
- Complete copy of the electronic portion of the return that can be readily and accurately converted into an electronic transmission that the IRS can process; and
- The acknowledgment file for IRS accepted returns.

Forms 8879 and 8878 must be available to the IRS in the same manner described above, for three years from the due date of the return or the IRS received date, whichever is later.

IRS e-file Application

The definition of a Large Taxpayer as shown in Publication 3112, *IRS e-file Application and Participation*, Rev. 11-04, is changed to read as shown below :

A Large Taxpayer is a business or other entity with assets of \$10 million or more, or a partnership with more than 100 partners, that originates the electronic submission of its own return(s). A Large Taxpayer continues to not be an Authorized IRS *e-file* Provider.

New PIN Error Reject Code

ERO and Transmitters must ensure that when their client chooses to use one of the electronic signature methods that the PIN Type Code, P, S, or O is present in the Authentication Record, if not the return will reject with the **new Error Reject Code 1155**.

EITC Qualifying Child Certification Test

For 2006, the IRS will continue testing a certification requirement for certain EITC taxpayers. The test will be the same size as previous tests – 25,000 taxpayers. However, the 2006 test will differ slightly from the 2005 test in that the IRS will not be conducting a sample from a single community. The sample for the 2006 test will be drawn randomly from across the nation. The focus for the 2006 test will be to improve the selection methodology which will allow the IRS to gain additional insight as it continues the certification evaluation process.

Notices for the 2006 test were mailed out in early October 2005 with additional reminders forwarded to taxpayers in November 2005. In addition to improving our selection methodology for the test, added enhancements to the telephone routing system will provide additional levels of service to taxpayers requesting assistance in completing certification forms. Taxpayers who are selected for the qualifying child certification test will receive an EIC Indicator of “Y” on their acknowledgement record for their e-file returns.

As with earlier tests, the goal of the 2006 test is to evaluate the effect of a certification requirement both on the level of erroneous payments and participation by eligible taxpayers. As the IRS continues its evaluation of this test, it has no plans to impose a blanket qualifying child certification requirement until a thorough evaluation of the 2004, 2005 and 2006 tests are completed. The IRS is committed to actively engaging stakeholders through the testing process.

Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return

Two Submission Processing Centers will process Tax Year 2005 Forms 8453. Andover will process Tax Year 2005 Forms 8453 for returns transmitted to Andover and Kansas City. Austin will process Tax Year 2005 Forms 8453 for returns transmitted to Austin, Fresno and Philadelphia. A return accepted with an electronic signature method (PIN) does not require submission of a Form 8453.

Acceptable attachments to Tax Year 2005 Form 8453, U.S. Individual Income Tax Declaration for an IRS *e-file* Return, include:

- Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes* (or acceptable documentation/required Donor Documentation)
- Form 3115, *Application for Change in Accounting Method*
- Form 3468, *Investment Credit, Historic Structure Certificate*
- Form 4136, *Credit for Federal Tax Paid on Fuels* (if certificate and/or reseller statement is required)
- Form 5713, *International Boycott Report*
- Form 8283, *Noncash Charitable Contributions, Section B Appraisal Summary*
- Form 8332, *Release of Claim to Exemption for Child of Divorced or Separated Parents*

- Form 8858, *Information Return of U.S. Persons With Respect To Foreign Disregarded Entities*
- Form 8864, *Biodiesel and Renewable Diesel Fuels Credit* (if certificate and/or reseller statement is required)
- Form 8885, *Health Coverage Tax Credit*

NOTE: Taxpayers required to file the above forms are not eligible to use a PIN signature method. Paper Document Indicator(s) must be entered in the appropriate field(s) of the Summary Record.

IRS e-file Signature Authorizations

Form 8879, *IRS e-file Signature Authorization*, and Form 8878, *IRS e-file Signature Authorization for Application for Extension of Time to File*, have been revised for Tax Year 2005 to include the Electronic Funds Withdrawal (EFW) consent language in Part II. When a taxpayer completes a Form 8879 or 8878 which includes the EFW statement, there is no need to provide them with a separate copy of the EFW language as you may have done in the past. Many software products are designed to include Form 8879 and/or Form 8878. Note that the EFW statement in Part II of Form 8878 does not apply to Form 9465 filers.

As a reminder, when applicable, Forms 8879 and 8878 must be completed and signed by the taxpayer before a tax return or application is transmitted, or released for transmission to IRS. **DO NOT SEND** Forms 8879 or 8878 to the IRS unless requested to do so. Retain these forms for your records either in hardcopy or electronically. Refer to Publication 1345, Handbook for Authorized e-file Providers of Individual Income Tax Returns, and Form 8879 and 8878 instructions for additional information.

PIN Presence Indicator (Acknowledgement File)

The PIN Presence Indicator (SEQ 0065) has been changed in the Acknowledgement File Record. The value for "No PIN Present" has been change to "9" (previous value was "0"). It is important to check the Acknowledgement File or other documentation received to determine if taxpayer PIN(s) was accepted by IRS. If value 9 is received, Form 8453 is required to be submitted to the IRS. Individual income tax returns are not considered complete unless signed by the taxpayer.

Self Select PIN/AGI

Electronic Return Originators should encourage their clients who choose to use the Self-Select PIN method but don't have their original prior year AGI on hand, to call the toll-free 1-800- 829-1040 line to obtain the AGI amount from the IRS. This will ensure that the e-file return is not rejected for a mismatch AGI entry.

ITIN Reminders

If a client presents an Individual Taxpayer Identification Number and a Form W-2 showing a Social Security Number, the tax return must be filed on paper. E-file rules do not permit an Electronic Return Originator to alter information on a wage document and mismatched taxpayer identification numbers will cause an e-filed return to reject.

In cases where a current year return has already been filed that excluded a spouse, or dependent who needs an ITIN, the taxpayer should complete Form 1040X, Amended U.S. Individual Income Tax Return, showing the ITIN applicant's information, and attach it to Form W-7. For more information about filing with ITINs, go to the Tax Professionals Corner at www.irs.gov.

New Form(s)/Schedule(s)

Nine (9) additional forms will be accepted for Electronic Filing of Individual Income Tax Returns for Tax Year 2005:

- Form 5884-A – Hurricane Katrina Employee Retention Credit
- Form 8609-A – Annual Statement of Low-Income Housing Credit
- Form 8854 – Initial and Annual Expatriation Information Statement
- Form 8864 – Biodiesel and Renewable Diesel Fuels Credit
- Form 8896 – Low Sulfur Diesel Fuel Production Credit
- Form 8901 – Information on Qualifying Children Who are not Dependents (For Child Tax Credit Only)
- Form 8903 – Domestic Production Activities Deduction
- Form 8914 - Exemption Amount for Taxpayers Housing Individuals Displaced by Hurricane Katrina
- Form 8915 – Qualified Hurricane Katrina Retirement Plan Distributions and Repayments

RAL Indicator Changed

The RAL Indicator is a required field for Forms 1040, 1040A and 1040EZ. The field description for the RAL Indicator (SEQ 1465) has changed to the following:

- “0” = No Bank Product (No bank product was issued)
- “1” = Pre-Refund Products or a Loan Product similar to RAL (Money borrowed by a taxpayer, from a lender, based on the taxpayer's anticipated income tax refund)
- “2” = Post-Refund Products, Non-Loan Product similar to RAC (Taxpayers may choose this product to have preparers and other fees deducted from their refund instead of paying them up front. This choice uses direct deposit into a bank account usually set up by the preparer at a participating bank. The taxpayer is issued their refund after the IRS deposits it and the preparer has subtracted his/her fees).

NOTE: Error Reject Code 0299 has been revised to reflect this change.

Accepted Forms and Schedules Information

The following chart identifies the forms and schedules accepted for TY2005 IRS *e-file* and the maximum number of each that may be submitted with each return or as an electronically transmitted document.

Form/Schedule	Maximum #	Form/ Schedule	Maximum #
Form 1040	1	Form 3903	2
Schedule A&B	1	Form 4136	1
Schedule C	8	Form 4137	1 per taxpayer*
Schedule C-EZ	1 per taxpayer*	Form 4255	1
Schedule D	1	Form 4562	30
Schedule E	15**	Form 4563	2
Schedule EIC	1	Form 4684	5
Schedule F	5	Form 4797	1
Schedule H	1 per taxpayer*	Form 4835	4
Schedule J	1	Form 4952	1
Schedule R	1	Form 4970	1
Schedule SE	1 per taxpayer*	Form 4972	1 per taxpayer*
Form 1040A	1	Form 5074	1
Schedule 1	1	Form 5329	1 per taxpayer*
Schedule 2	1	Form 5471	1
Schedule 3	1	Schedule J	1
Form 1040EZ	1	Schedule M	5
Form 1099-R	20	Schedule O	5
Form W-2	50	Form 5713	1
Form W-2G	30	Schedule A	5
Form W-2GU	10	Schedule B	5
Form 970	2	Schedule C	1
Form 982	2	Form 5884	1
Form 1116	20	Form 5884-A	1
Form 1310	2	Form 6198	10
Form 2106	2 per taxpayer****	Form 6251	1
Form 2106-EZ	1 per taxpayer*	Form 6252	10
Form 2120	4	Form 6478	1
Form 2210	1	Form 6765	1
Form 2210F	1	Form 6781	1
Form 2439	4	Form 8082	4
Form 2441	1	Form 8271	2
Form 2555	1 per taxpayer*	Form 8275	1
Form 2555EZ	1 per taxpayer*	Form 8275-R	1
Form 3468	1	Form 8283	1
Form 3800	1	Form 8379	1

Accepted Forms and Schedules Information (Cont.)

Form/Schedule	Maximum #		Form/ Schedule	Maximum #
Form 8396	1		Form 8864	1
Form 8582	1		Form 8865	5
Form 8582-CR	1		Schedule K-1	10
Form 8586	1		Schedule O	5
Form 8594	1		Schedule P	5
Form 8606	1 per taxpayer*		Form 8866	5
Form 8609-A	10		Form 8873	10
Form 8611	5		Form 8874	1
Form 8615	1		Form 8880	1
Form 8621	5		Form 8881	1
Form 8689	1		Form 8882	1
Form 8697	4		Form 8885	2
Form 8801	1		Form 8886	10
Form 8812	1		Form 8889	2
Form 8814	10		Form 8891	10
Form 8815	1		Form 8896	1
Form 8820	1		Form 8901	1
Form 8824	5		Form 8903	1
Form 8826	1		Form 8914	1
Form 8828	1		Form 8915	1 per taxpayer*
Form 8829	32***		Authentication	
Form 8830	1		Record	1
Form 8833	10		Allocation	
Form 8834	5		Record	1
Form 8835	1		Form Payment	2
Form 8839	3		Form T	10
Form 8844	1		ST 0001	1
Form 8845	1		ST 0002	9
Form 8846	1			
Form 8847	1		Electronic Transmitted Documents (ETD)	
Form 8853	1		Authentication	
Form 8854	2		Record	1
Form 8859	1		Form Payment	3
Form 8860	1		Form 56	1
Form 8861	1		Form 2350	1
Form 8862	1		Form 4868	1
Form 8863	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)
 ***Up to four forms 8829 for each Schedule C

****Maximum of four per return on a Joint Return (two for each taxpayer)

Country Codes for Forms 2555/2555EZ and Foreign Employer Compensation Record (FEC Record)

If the country is not listed, use **Country** Code “XX” – Other Countries

Country	Code	Country	Code
Afghanistan	AF	Central African Republic	CT
Albania	AL	Chad	CD
Algeria	AG	Chile	CI
Andorra	AN	China	CH
Angola	AO	Christmas Islands	KT
Anguilla	AV	Clipperton Islands	IP
Antarctica	AY	Cocos (Keeling Islands)	CK
Antigua & Barbuda	AC	Colombia	CO
Argentina	AR	Comoros	CN
Armenia	AM	Congo (Brazzaville)	CF
Aruba	AA	Congo (Kinshasa)	CG
Ashmore & Cartier Islands	AT	Cooks Islands	CW
Australia	AS	Coral Sea Islands	CR
Austria	AU	Costa Rica	CS
Azerbaijan	AJ	Cote d'Ivoire	IV
Bahamas The	BF	Croatia	HR
Bahrain	BA	Cuba	CU
Bangladesh	BG	Cyprus	CY
Barbados	BB	Czech Republic	EZ
Belarus	BO	Denmark	DA
Belgium	BE	Djibouti	DJ
Belize	BH	Dominica	DO
Benin	BN	Dominican Republic	DR
Bermuda	BD	Central African Republic	CT
Bhutan	BT	Chad	CD
Bolivia	BL	Chile	CI
Bosnia and Herzegovina	BK	East Timor	TT
Botswana	BC	Ecuador	EC
Bouvet Island	BV	Egypt	EG
Brazil	BR	El Salvador	ES
British Indian Ocean Territory	IO	Equatorial Guinea	EK
Brunei	BX	Eritrea	ER
Bulgaria	BU	Estonia	EN
Burkina Faso	UV	Ethiopia	ET
Burma	BM	Falkland Islands	FK
Burundi	BY	Faroe Islands	FO
Cambodia	CB	Fiji	FJ
Cameroon	CM	Finland	FI
Canada	CA	France	FR
Cape Verde	CV	French Polynesia	FP
Cayman Islands	CJ	French Southern & Antarctic Lands	FS

Country Codes for Forms 2555/2555EZ and Foreign Employer Compensation Record (FEC Record)

If the country is not listed, use **Country Code "XX"** – Other Countries

Country	Code	Country	Code
Gabon	GB	Liberia	LI
Gambia The	GA	Libya	LY
Georgia	GG	Lichtenstein	LS
Germany	GM	Lithuania	LH
Ghana	GH	Luxembourg	LU
Gibraltar	GI	Macau	MC
Greece	GR	Macedonia, The Former Yugoslav Republic of	MK
Greenland	GL	Madagascar	MA
Grenada	GJ	Malawi	MI
Guatemala	GT	Malaysia	MY
Guernsey	GK	Maldives	MV
Guinea	GV	Mali	ML
Guinea-Bissau	PU	Malta	MY
Guyana	GY	Man, Isle of	IM
Haiti	HA	Marshall Islands	RM
Heard Island & McDonald Islands	HM	Mauritania	MR
Herzegovina and Bosnia	BK	Mauritius	MP
Holy City	VT	Mayotte	MF
Honduras	HO	Mexico	MX
Hong Kong	HK	Micronesia, Federated States of	FM
Hungary	HU	Moldova	MD
Iceland	IC	Monaco	MN
India	IN	Mongolia	MG
Indonesia	ID	Montenegro & Serbia	YI
Iran	IR	Montserrat	MH
Iraq	IZ	Morocco	MO
Ireland	EI	Mozambique	MZ
Israel	IS	Namibia	WA
Italy	IT	Nauru	NR
Jamaica	JM	Nepal	NP
Jan Mayen	JN	Netherlands	NL
Japan	JA	Netherlands Antilles	NT
Jersey	JE	New Caledonia	NC
Jordan	JO	New Zealand	NZ
Kazakhstan	KZ	Nicaragua	NU
Kenya	KE	Niger	NG
Kiribati	KR	Nigeria	NI
Korea, North	KN	Niue	NE
Korea, South	KS	Norfolk Island	NF
Kuwait	KU	Norway	NO
Kyrgyzstan	KG	Oman	MU
Laos	LA	Pakistan	PK
Latvia	LG	Palau	PS
Lebanon	LE	Panama	PM
Lesotho	LT	Papua New Guinea	PP

Country Codes for Forms 2555/2555EZ and Foreign Employer Compensation Record (FEC Record)

If the country is not listed, use **Country Code “XX”** – Other Countries

Country	Code	Country	Code
Paraguay	PA	Svalbard	SV
Peru	PE	Swaziland	WZ
Pitcairn Islands	PC	Sweden	SW
Poland	PL	Switzerland	SZ
Portugal	PO	Syria	SY
Qatar	QA	Taiwan	TW
Romania	RO	Tajikistan	TI
Russia	RS	Tanzania	TZ
Rwanda	RW	Thailand	TH
Saint Helena	SH	Togo	TO
Saint Kitts & Nevis	SC	Tokelau	TL
Saint Lucia	ST	Tonga	TN
Saint Pierre & Miquelon	SB	Trinidad & Tobago	TD
Saint Vincent & The Grenadines	VC	Tunisia	TS
Samoa	WS	Turkey	TU
San Marino	SM	Turkmenistan	TX
Sao Tome and Principe	TP	Turks and Caicos Islands	TK
Saudi Arabia	SA	Tuvalu	TV
Senegal	SG	Uganda	UG
Serbia & Montenegro	YI	Ukraine	UP
Seychelles	SE	United Arab Emirates	AE
Sierra Leone	SL	United Kingdom	UK
Singapore	SN	Uruguay	UY
Slovakia	LO	Uzbekistan	UZ
Slovenia	SI	Vanuatu	NH
Solomon Islands	BP	Venezuela	VE
Somalia	SO	Vietnam	VM
South Africa	SF	Virgin Islands, British	VI
South Georgia & The South Sandwich Islands	SX	Wallis & Futuna	WF
Spain	SP	Yemen	YM
Spratly Islands	PG	Zambia	ZA
Sri Lanka	CE	Zimbabwe	ZI
Sudan	SU	All other countries	XX
Suriname	NS		

Note: For electronic filing only, enter alphabetic value “US” (not shown in the Country Code Table) for the Country Code, Field No. 0130, of the Foreign Employer Compensation Record (FEC Record) when services for foreign employer were performed in the U.S.

Declaration Control Number (DCN)
 00 - [] [] [] [] [] [] - [] [] [] [] [] [] - 6

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. 1545-0074

Department of the Treasury
 Internal Revenue Service

For the year January 1–December 31, 2005

2005

▶ See instructions on back.

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

L A B E L H E R E	Your first name and initial	Last name	Your social security number
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
	City, town or post office, state, and ZIP code		

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

Daytime phone number () () ()

Part I Tax Return Information (Whole dollars only)

1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	
2 Total tax (Form 1040, line 63; Form 1040A, line 38; Form 1040EZ, line 10)	2	
3 Federal income tax withheld (Form 1040, line 64; Form 1040A, line 39; Form 1040EZ, line 7)	3	
4 Refund (Form 1040, line 73a; Form 1040A, line 45a; Form 1040EZ, line 11a)	4	
5 Amount you owe (Form 1040, line 75; Form 1040A, line 47; Form 1040EZ, line 12)	5	

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

- 6a** I consent that my refund be directly deposited as designated in the electronic portion of my 2005 Federal income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- b** I do not want direct deposit of my refund or I am not receiving a refund.
- c** I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. 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 a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

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. If I have filed a joint Federal and state tax return and there is an error on my state return, I understand my Federal return will be rejected.

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, 2005, 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 electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgment 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.

Sign Here

▶ Your signature	Date	▶ Spouse's signature. If a joint return, both must sign.	Date
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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. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns**. If I am also the Paid Preparer, 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. This Paid Preparer declaration is based on all information of which I have any knowledge.

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

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. This declaration is based on all information of which I have 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. () () ()

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 required paper forms (do not send Forms W-2, W-2G, or 1099-R),
- 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.

Note. Do not mail a copy of an electronically filed Form 1040, 1040A, or 1040EZ to the Internal Revenue Service (IRS).

When and Where To File

The ERO must mail Form 8453 to the IRS within 3 business days after receiving acknowledgement that the IRS has accepted the electronically filed return. Mail Form 8453 to the IRS at the applicable address shown in the chart below.

Line Instructions

Declaration control number (DCN). The DCN is a 14-digit number assigned by the ERO to each return. Clearly print or type the DCN in the top left corner of each Form 8453 after the IRS has acknowledged receipt of the electronic return. The first two digits are the file identification number and are always "00". The next six digits are the electronic filer identification number (EFIN) assigned by the IRS. The next three digits are the batch number (000 to 999) assigned by the ERO. The next two digits are the serial number (00 to 99) assigned by the ERO. The last digit is the year digit (for returns filed in 2006, the year digit is "6").

Example. The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-6.

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 17, 2006, 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).

Taxpayer signatures. 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.

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 (a) the amount on line 1 differs from the amount on the electronic return by more than \$50, or (b) any amount on lines 2 through 5 differs from the amount on the electronic return by more than \$14.

Form 8453 can be faxed between the taxpayer and the ERO. The ERO must receive the faxed signed Form 8453 prior to transmitting the return to the IRS. The completed Form 8453, with signatures, must be mailed by the ERO to the IRS.

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*. 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 can attach a copy of Form 1040, 1040A, or 1040EZ instead. Attach only pages 1 and 2, and enter "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 a 2005 refund if it has been at least 3 weeks from the date you filed the return. To check on the status of a 2005 refund, do one of the following:

- Go to www.irs.gov and click on *Where's My Refund*.
- 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 average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

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

IF the electronic return was transmitted to:	THEN mail Form 8453 to:
Andover or Kansas City Submission Processing Center	Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Operations Andover, MA 05544-0254
Austin, Fresno, or Philadelphia Submission Processing Center	Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Branch Austin, TX 73344-0254

Declaration Control Number (DCN)

00 - [] - [] - 6

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. 1545-0074

For the year January 1–December 31, 2005

2005

Department of the Treasury Internal Revenue Service

See instructions on back.

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

LABEL HERE

Form fields for name, address, and SSN.

Form fields for social security numbers and phone number.

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. Be sure to keep a copy of your tax return.

- 6a I consent that my refund be directly deposited...
6b I do not want direct deposit of my refund or I am not receiving a refund.
6c I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry...

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 I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2005, and to the best of my knowledge and belief, it is true, correct, and complete.

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

General Instructions

TIP 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 2005 Form 1040, 1040A, or 1040EZ,
- Send any required paper forms (do not send Forms W-2, W-2G, or 1099-R), 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 2005 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 2005 Form 8453-OL with the IRS.

Note. Do not mail a copy of your electronically filed Form 1040, 1040A, or 1040EZ to the Internal Revenue Service (IRS).

When and Where To File

Mail Form 8453-OL 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 print or type 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 "6" represents the year the return is filed (2006).

Example. The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-6.

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 17, 2006, 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).

Signatures. 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.

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 2005 refund if it has been at least 3 weeks from the date you filed your return. To check on the status of your 2005 refund, do one of the following:

- Go to www.irs.gov and click on *Where's My Refund*.
- 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:
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin, APO/FPO New York addresses	Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Operations Andover, MA 05544-0254
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Kentucky, Louisiana, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Carolina, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming, APO/FPO addresses (other than APO/FPO New York addresses) foreign and U.S. possession addresses, returns containing U.S. possession forms or Forms 2555, 2555-EZ, 8833, 8854, or 8891	Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Branch Austin, TX 73344-0254

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

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

**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.**

2005

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, 2005 (Whole Dollars Only)

Check the box and complete the line(s) for 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
 Amount you are paying from line 7 of Form 4868 **1** _____
- 2 **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 **2a** _____
 - b Amount you are paying from line 5 of Form 2350 **2b** _____

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, 2005, 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 from 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 authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. 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 a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is 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
 ERO firm name
 for my electronic application for extension of time to file for the tax year ending December 31, 2005. 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, 2005. 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

--	--	--	--	--	--

 as my signature
 ERO firm name
 for my electronic application for extension of time to file for the tax year ending December 31, 2005. 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, 2005. 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 IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ _____

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

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 or generate 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 e-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 or generate 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"> Form 2350 	Complete Form 8878, Parts I and II only if the taxpayer authorizes the ERO to enter or generate 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 or generate, if authorized by the taxpayer, the taxpayer's PIN and enter it in the boxes provided in Part II.
- 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.
- 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.

- Enter the 14-digit Declaration Control Number (DCN) assigned to the taxpayer's extension form, after the taxpayer completes Part II. See Part I of Pub. 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns.



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).

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 or generate their PIN or to do it themselves, (c) to indicate or verify their PIN when authorizing the ERO to enter or generate 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. Form 8878 may be retained electronically in accordance with the recordkeeping guidelines in Rev. Proc. 97-22, which is on page 9 of Internal Revenue Bulletin 1997-13 at www.irs.gov/pub/irs-irbs/irb97-13.pdf.
- You should confirm the identity of the taxpayer(s). For additional guidance, see Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.
- 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 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 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 for Form 4868 and 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 made by the IRS.

- Complete Part III only if you are filing Form 4868 using the Practitioner PIN method.
- For more information, see Pub. 1345 and Pub. 1345A, Filing Season Supplement for Authorized IRS e-file Providers. Also, go to www.irs.gov/efile and select e-file 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 to permit you to use 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 or generate 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, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies 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 average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

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

IRS e-file Signature Authorization

2005

- ▶ Do not send to the IRS. This is not a tax return.
- ▶ 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, 2005 (Whole Dollars Only)

1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	
2 Total tax (Form 1040, line 63; Form 1040A, line 38; Form 1040EZ, line 10)	2	
3 Federal income tax withheld (Form 1040, line 64; Form 1040A, line 39; Form 1040EZ, line 7)	3	
4 Refund (Form 1040, line 73a; Form 1040A, line 45a; Form 1040EZ, line 11a)	4	
5 Amount you owe (Form 1040, line 75; 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, 2005, 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 from 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 authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. 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 a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is 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 as my signature
ERO firm name
 on my tax year 2005 electronically filed income tax return.
- do not enter all zeros
- I will enter my PIN as my signature on my tax year 2005 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 as my signature
ERO firm name
 on my tax year 2005 electronically filed income tax return.
- do not enter all zeros
- I will enter my PIN as my signature on my tax year 2005 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 2005 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 IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ _____

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

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 or generate the taxpayer's personal identification number (PIN) on his or her e-filed individual 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 . . .
Using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN	Complete Form 8879, Parts I, II, and III.
Using the Practitioner PIN method and the taxpayer enters his or her own PIN	Complete Form 8879, Parts I, II, and III.
Not using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN	Complete Form 8879, Parts I and II.
Not using the Practitioner PIN method and the taxpayer enters his or her own PIN	Do not complete Form 8879.
Submitting Form 8453	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 2005 tax return.
- Enter or generate, if authorized by the taxpayer, the taxpayer's PIN and enter it in the boxes provided in Part II.
- 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.
- 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.
- Enter the 14-digit Declaration Control Number (DCN) assigned to the tax return, after the taxpayer completes Part II. See Part I of Pub. 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns.



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, including direct deposit information, (b) to check the appropriate box in Part II to authorize the ERO to enter or generate their PIN or to do it themselves, (c) to indicate or verify their PIN when authorizing the ERO to enter or generate 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 2005 refund if it has been at least 3 weeks from the date your return was filed. To check the status of your 2005 refund, do one of the following.

- Go to www.irs.gov and click on "Where's My Refund."
- Call 1-800-829-4477 for automated refund information 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. Form 8879 may be retained electronically in accordance with the recordkeeping guidelines in Rev. Proc. 97-22, which is on page 9 of Internal Revenue Bulletin 1997-13 at www.irs.gov/pub/irs-irb97-13.pdf.
- You should confirm the identity of the taxpayer(s). For additional guidance, see Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.
- 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, 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 made by the IRS.
- Enter the taxpayer's 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 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 Authorized IRS e-file Providers. Also, go to www.irs.gov/efile and select e-file 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 to permit you to use 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 or generate 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, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies 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 average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

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

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/extension for _____ was 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 _____.
 - a. Your return was accepted using a PIN. (You entered a PIN or authorized the Electronic Return Originator to enter or generate a PIN for you).
 - b. Your return was accepted electronically without a PIN. A Form 8453 signature document is required. Please contact your Electronic Return Originator if you have not already completed a Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return.
3. Your return was '**conditionally**' accepted by the IRS on _____. The Earned Income Credit or a Dependent's Exemption on your return may be reduced or disallowed due to a Child's Name and Social Security Number mismatch.
4. Debt Indicator Code - Part or all of your refund may be offset to a debt owed to the Internal Revenue Service, the Office of Child Support Enforcement, or other government agency.
5. Your electronic funds withdrawal payment was accepted.
6. Your electronic funds withdrawal payment was NOT accepted. You must pay the balance due by April 17, 2006.
7. Your Form 4868 extension was accepted by the IRS on _____ and the Declaration Control Number (DCN) assigned to your extension is _____.

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 available at www.irs.gov, 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 Return Originator (ERO) when they accept your return, usually within 48 hours. If your return wasn't accepted, the IRS will notify your ERO 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." Exception: If box 3 above is checked, please allow 4 to 6 weeks for processing of conditionally accepted returns. 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 Tax

If your e-filed return has a balance due, you must pay the amount you owe by April 17, 2006. 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, you may call, toll free, 1-800-2PAY-TAXSM (1-800-272-9829) or 1-888-PAY-1040SM (1-888-729-1040), or visit www.officialpayments.com or www.PAY1040.com. You may use a VISA® card, American Express® Card, Discover Card® or MasterCard® 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 either 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 17, 2006, 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. You may electronically file Form 9465. 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

PINS (line 2a) - Check box 2a if the taxpayer entered a PIN or authorized the ERO to enter or generate the PIN for the taxpayer, and the Acknowledgement File PIN Presence Indicator is a "1" or "2". Form 8879 is required if the ERO enters or generates the PIN or if the Practitioner PIN method is used.

PINS (line 2b) - Check box 2b if the Acknowledgement File PIN Presence Indicator is NOT a "1" or "2." If box 2b is checked, Form 8453 must be completed and submitted to IRS by the ERO.

Exception Processing (line 3) - Check box 3 if the Acknowledgement File Acceptance Code equals "E."

Debt Indicator Code (line 4) - Check box 4 if the Acknowledgement File Debt Code equals "I", "F", or "B."

Electronic Funds Withdrawal (line 5) - Check box 5 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field equals "PYMNT RQST RECD."

Electronic Funds Withdrawal (line 6) - Check box 6 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field does NOT equal "PYMNT RQST RECD." If box 6 is checked, inform the taxpayer that he/she must pay by check, money order, or credit card.

Note: EROs can use the Acknowledgement File information, translated by the transmitter, to complete Form 9325.

PART III

Error Reject Code Explanations

ERROR REJECT CODE (ERC) EXPLANATIONS For Individual Income Tax Returns

See Appendix for assistance in indentifying SEQ numbers

- 0001
 - o Page 1 of Form 1040, Form 1040A, or Form 1040EZ must be present.
 - o The Summary Record must be present.
- 0002
 - o RESERVED
- 0003
 - o Tax Return Record Identification Page 1 - Tax Period (SEQ 0005) equal "200512". For Form 1040/1040A, Tax Period (SEQ 0005) of Tax Return Record Identification Page 2 must also equal "200512".
- 0004
 - o Tax Form - Primary SSN (SEQ 0010) 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, zeros, or nines.
 - o Primary SSN (SEQ 0010) is a required field.
 - o Primary SSN (SEQ 0010) of the Tax Form must equal Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1.
 - o Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1 must be significant.
- 0005
 - o 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.)
- 0006
 - o Tax Form - Only the following characters are permitted in the Primary Name Control (SEQ 0050) and Spouse's Name Control (SEQ 0055): alpha, hyphen, and space. The Name Control cannot contain leading or embedded spaces. The left-most position must contain an alpha character.
 - o Primary Name Control (SEQ 0050) is a required field.
 - o Spouse's Name Control (SEQ 0055) is a required field when Filing Status (SEQ 0130) equals "2" or "3". On Form 1040EZ, Spouse's Name Control (SEQ 0055) is a required field when Secondary SSN (SEQ 0030) is significant.
 - o Form 8615 - Parent Name Control (SEQ 0045) must be significant and correctly formatted.
 - o Form 8814 - Child Name Control (SEQ 0015) must be significant and correctly formatted.
- 0007
 - o Tax Form - Street Address (SEQ 0080) 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 (/).
 - o Street Address (SEQ 0080) is a required field.
 - o Exception: This check is not performed when Address Ind (SEQ 0097) is equal to "3", indicating a foreign address."
- 0008
 - o Form 1040/1040A - Total Box 6a and 6b (SEQ 0167) must equal the number of boxes checked for Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163).
 - o Filing Status (SEQ 0130) is a required field.
- 0009
 - o State Record - The size of the fixed unformatted state record exceeds the maximum length.

- 0010
 - o Each field can contain only the type of data specified in its Field Description in Part II Record Layouts.
 - o 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.
 - o 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.
 - o When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified in Part II Record Layouts:
Year fields with a length of four positions = YYYY, date fields with six positions = YYYYMM, date fields with eight positions = YYYYMMDD unless otherwise specified.
 - o All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.
 - o Form Payment - Taxpayer's Day Time Phone Number (SEQ 0090) is a required field and cannot equal all zeros or all blanks.
- 0011
 - o Form 1040/1040A - When Exempt Self (SEQ 0160) equals "X", Total Exemptions (SEQ 0355) must be greater than zero.
- 0012
 - o 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.
- 0013
 - o RESERVED
- 0014
 - o When there is an entry in a field defined as "NO ENTRY", the return will be rejected.
- 0015
 - o Schedule A - The following literal values cannot be present in Other Expenses Type (SEQ 0420, 0432) or in Other Expense Type (SEQ 0475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".
- 0016
 - o Tax Form - Zip Code (SEQ 0095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code).
 - o Exception: This check is not performed when Address Ind (SEQ 0097) is equal to "3", indicating a foreign address."
- 0017
 - o Form 4137 - Tip Income Name (SEQ 0010) and Tip Income SSN (SEQ 0020) must be significant.
- 0018
 - o Form 5329 - Name of Person Subject to Penalty Tax (SEQ 0010) and SSN of Person Subject to Penalty Tax (SEQ 0020) must be significant.
- 0019
 - o 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).
 - o 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 zeros.
 - o 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".

- 0020
 - o Tax Form - Name Line 1 (SEQ 0060) 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.
 - o Name Line 1 (SEQ 0060) is a required field.
 - o 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 ("&").
- 0021
 - o Tax Form - Name Line 2 (SEQ 0070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%).
- 0022
 - o Tax Form - State Abbreviation (SEQ 0087) must be significant and consistent with the standard state abbreviations issued by the Postal Service.
 - o State Abbreviation (SEQ 0087) is a required field.
 - o Exception: This check is not performed when Address Ind (SEQ 0097) is equal to "3", indicating a foreign address."
- 0023
 - o Tax Form - City (SEQ 0083) 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.
 - o City (SEQ 0083) is a required field.
 - o Exception: This check is not performed when Address Ind (SEQ 0097) is equal to "3", indicating a foreign address."
- 0024
 - o Tax Form - If Address Ind (SEQ 0097) equals "1" (APO/FPO Address), then City (SEQ 0083) must equal "APO" or "FPO", and State Abbreviation (SEQ 0087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0095). If State Abbreviation (SEQ 0087) equals "AA", "AE", or "AP", then Address Ind (SEQ 0097) must equal "1".
- 0025
 - o Authentication Record - For Online returns only when PIN Type Code (SEQ 0008) is blank (No PIN used), the following fields must be present on the Authentication Record: Primary Date of Birth (SEQ 0010), the Taxpayer Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be "B".
 - o When the Primary Date of Death (0020) "AND" the Secondary Date of Death (0030) on the Tax Return are significant, only the Primary Fields (SEQ 0010, 0070, 0075) are required on the Authentication Record.
 - o Exception: When the Filing Status (SEQ 0130) equals "2", AND the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) on the Tax Return is "NOT" significant, the Primary Date of Birth (SEQ 0010) is not required on the Authentication Record.

Note: Only the Spouse Fields (SEQ 0040, 0070, 0075) are required.
- 0026
 - o Authentication Record - For Online returns only when PIN Type Code (SEQ 0008) is blank (No PIN used), if Filing Status (SEQ 0130) of the Tax Form equals "2", then the following fields must be present on the Authentication Record: Spouse Date of Birth (SEQ 0040), Taxpayer Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be "B".
 - o Exception: When the Secondary Date of Death (SEQ 0040) on the Tax Return is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant, the Spouse Date of Birth (0040) is not required on the Authentication Record.

Note: Only the Primary Fields (SEQ 0010, 0070, 0075) are required on the Authentication Record.

- 0027 o Summary Record - Electronic Return Originator Name (SEQ 0010) must be significant.
 - o Electronic EFIN of ERO (SEQ 0020) must be significant and equal to EFIN of Originator (SEQ 0008b) of Tax Return Record Identification Page 1.
 - 0028 o Tax Return Record Identification Page 1 – EFIN of Originator (SEQ 0008b) must contain a valid two-digit EFIN prefix code.
 - 0029 o Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 0008b) must be for a valid electronic filer.
 - 0030 o Taxpayer Identification Number (SEQ 0003) of all data records in a tax return must contain the same Primary SSN.
 - o Schedule Occurrence Number (SEQ 0005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 0005 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 0002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a Schedule or Form.
- o 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 4797, 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 2441, Form 4562, Form 5329, Form 6251, Form 6765, Form 8275, Form 8275-R, Form 8582-CR, Form 8606, Form 8621, Form 8697, Form 8801, Form 8839, and Form 8915.
 - Pages 2, 3 and 4 are optional for Form 2210 but Page 2, 3 and 4 can not be present without Page 1.
 - Pages 2 and 3 are optional for Form 8582 but page 2 or 3 can not be present without Page 1.
 - Form 4136 **Page 1 need not be transmitted if there are no entries for that page** (but Page 1 cannot be present without Page 2).
 - 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.
 - o 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, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2.
 - o Schedule K-1 (Form 8865) will not be accepted without a Form 8865 being filed.
- 0031 o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 0007) must be numeric.
 - 0032 o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 0008) must be numeric.
 - 0033 o Fields within a record cannot be longer than specified in Part II Record Layouts.
 - o Name Line 1 (SEQ 0060) of the Tax Form can have a maximum of 35 characters; any more than 35 will be dropped.

- 0034 o Record ID Group - For each record, significant data must be present in the Record ID Group.
- 0035 o Field Sequence Numbers within each record must be in ascending order and must be valid for that record.
- 0036 o 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 0130) equals "2"). When a taxpayer files Schedule C-EZ, no Schedule C is allowed for that taxpayer.
- 0037 o Form 1040/1040A - The number of Dependent Name Controls (SEQ 0172, 0182, 0192, 0202 or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 0240), Number of Children Not Living with You (SEQ 0247), and Number of Other Dependents Listed (SEQ 0350).
- 0038 o Form 1040A - Taxable Income (SEQ 0820) must be less than \$100,000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, W-2GU, Form 1099-R, Form 1310, Form 2120, Form 2210, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8833, Form 8839, Form 8862, Form 8863, Form 8880, Form 8901, Form 8914, Form 8915 Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.
- 0039 o Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 0030) is significant) must be under age 65. If born January 01, 1941, taxpayer is considered to be age 65 at the end of 2005. Taxable Interest (SEQ 0380) cannot exceed \$1,500, Taxable Income (SEQ 0820) must be less than \$100,000, and only the following can be present: Form W-2, W-2GU, Form 1310, Form 8379, Form 8833, Form 8862, Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.
- 0040 o State-Only – If the State Abbreviation (SEQ 0087) is equal to "SO" in variable format of the Form 1040 Page 1 record, then the highest sequence number present cannot be greater than the Address Indicator (SEQ 0097).
 - o 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 field must be blank.
- 0041 o Form 1040/1040A - Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information.
- 0042 o 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.
- 0043 o Form 1040/1040A – When Filing Status (SEQ 0130) equals "4", at least one of the following fields must be significant:
 - Qualifying Name for H of Household (SEQ 0150) and SSN for Qual Name (SEQ 0153); Number of Children Who Lived with You (SEQ 0240); Number of Other Dependents Listed (SEQ 0350).
 - o When Qualifying Name for H of Household (SEQ 0150) is significant, SSN for Qual Name (SEQ 0153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030).
- 0044 o 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 0003) 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 (#).
- 0045 o 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.
 - o If the Schedule/Form Occurrence Number (SEQ 0005) of Record ID is invalid, or is a duplicate, or exceeds the maximum number permitted for that record the return will be rejected.

- 0046 o Schedule SE - SSN of Self-Employed (SEQ 0020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 0047 o Schedule SE - SSN of Self-Employed (SEQ 0020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 0020) 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 .
- 0048 o Form 2106 - A maximum of two Forms 2106 may be present per individual (primary or secondary) on the return. SSN of Taxpayer with Employee Business Expense (SEQ 0009) of each Form 2106 must be significant and must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. When two or more Forms 2106 are present, the primary spouse's form(s) must precede the secondary spouse's form(s).
- 0049 o Form 2106-EZ – A maximum of one Form 2106-EZ may be present per individual (primary or secondary) on the return. SSN of Taxpayer with Employee Business Expense (SEQ 0009) of each Form 2106-EZ must be significant and must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. When two Forms 2106-EZ are present, the primary spouse's form must precede the secondary spouse's form.
- 0050 o Statement Record - The only valid entry in a Required Statement Record field (identified by an at-sign (@) in Part II Record Layouts) is a Statement Reference, i.e., "STMbnn".
 - o For Required Statement Records, Line 02 must be blank. Line 03 must be present and must contain significant data.
 - o For Required Statement Records, any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.
- 0051 o Statement Record - For Optional Statement Records (identified by an asterisk (*) in Part II Record Layouts), any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.
- 0052 o Statement Record - Optional Statement Records (identified by an asterisk (*) in Part II Record Layouts) are used only when the lines of data to be entered exceed spacing allowed on a schedule or form.
 - o For Optional Statement Records, Lines 01, 02, 03, and 04 must be present and must contain significant data.
- 0053 o Statement Record - The number of Statement Records cannot exceed the number of Statement References within a tax return.
- 0054 o Form 4137 - Tip Income SSN (SEQ 0020) on the first Form 4137 must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 0055 o Form 8606 - SSN of Taxpayer with IRAs (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.
- 0056 o Form 8606 - SSN of Taxpayer with IRAs (SEQ 0010) on the second Form 8606 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040/1040A and must not be equal to SSN of Taxpayer with IRAs (SEQ 0010) 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.
- 0057 o Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 0020) on the first Form 5329 must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 0058 o Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 0020) on the second Form 5329 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to SSN of Person Subject to Penalty Tax (SEQ 0020) 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.

- 0059 o Form 4137 - Tip Income SSN (SEQ 0020) on the second Form 4137 must equal Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Tip Income SSN (SEQ 0020) 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.
- 0060 o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 0007) must be in ascending numerical sequence within a transmission. However, the RSN's within the transmission do not have to be consecutive.
- 0061 o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 0008) must be in ascending numerical sequence within the transmission. However, the DCN's within the transmission do not have to be consecutive.
- 0062 o Tax Return Record Identification Page 1 - The first two digits of the Declaration Control Number (DCN) (SEQ 0008) must be zeros.
- 0063 o Tax Form - When Filing Status (SEQ 0130) equals "2", "3", or "4" and Exempt Spouse (SEQ 0163) equals "X", both Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) must be numeric. (The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 0030) is significant.)
- 0064 o Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (SEQ 0008) must be "6".
- 0065 o Form 1040/1040A - When Exempt Spouse Ind (SEQ 0163) equals "X", Filing Status (SEQ 0130) must equal "2", "3", or "4".
- 0066 o 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.
 - o Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must be in the correct format.
- 0067 o Form 1040/1040A - Dependent First Name (SEQ 0170, 0180, 0190, 0200) and Dependent Last Name (SEQ 0171, 0181, 0191, 0201) must contain only alpha characters and spaces. A space cannot be in the first position of either Dependent First Name or Dependent Last Name.
- 0068 o Form 1040/1040A - When Dependent's SSN (SEQ 0175, 0185, 0195, 0205) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeros or all nines.
- 0069 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "2", Name Line 1 (SEQ 0060) must contain an ampersand (&).
 - o Form 1040EZ - When Secondary SSN (SEQ 0030) is significant, Name Line 1 (SEQ 0060) must contain an ampersand (&).
- 0070 o Form 1040 - If Other Adjustments Literal (SEQ 0720) equals "JURY PAY", then at least one Type of Other Income (SEQ 0560) must equal "JURY PAY".
- 0071 o Tax Form - When Secondary SSN (SEQ 0030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). It must equal all numeric characters and cannot equal all zeros or all nines.
- 0072 o Tax Form - When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant.
 - o Form 1040/1040A - When Schedule EIC is present, Earned Income Credit SEQ (1180) must be significant.
- 0073 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "5"; Number of Children who Lived with You (SEQ 0240) must be significant.

- 0074 o Form 2441/Schedule 2 - Qualifying Person SSN (SEQ 0214, 0223) cannot equal another Qualifying Person SSN on the same Form 2441/Schedule 2 or in the related Statement Record.
- 0075 o 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.
 - o Form 1040: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Type of Other Income (SEQ 0560) and Amount of Other Income (SEQ 0570); Form W-2; Form W-2GU; Form 1099-R; Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330) equal to "P"; Schedule F.
 - o Form 1040A: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Form W-2; Form W-2GU and Form 1099-R.
 - o Form 1040EZ: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0368); Form W-2; Form W-2GU.
- 0076 o Form 1040/1040A - If Taxable Interest (SEQ 0380) is greater than \$1,500, or if Taxable Interest (SEQ 0290) of Schedule B/Schedule 1 is significant, then Taxable Interest (SEQ 0380) of Form 1040/1040A must equal Taxable Interest (SEQ 0290) from Schedule B/Schedule 1.
- 0077 o Form 1040/1040A - If Total Ordinary Dividends (SEQ 0394) is greater than \$1,500, or if Total Ordinary Dividends (SEQ 0525) of Schedule B/Schedule 1 is significant, then Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 0525) from Schedule B/Schedule 1.
- 0078 o Form 1040 - Capital Gain/Loss (SEQ 0450) must equal one of the following fields from Schedule D: Combined Net Gain/Loss (SEQ 2400) or Allowable Loss (SEQ 2540).
- 0079 o Form 1040 - Rent/Royalty/Part/Estates/Trusts Inc (SEQ 0510) must equal Total Income or Loss (SEQ 1150) or Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.
- 0080 o Form 1040 - Current Year Moving Expenses (SEQ 0637) must equal Moving Exp Deduction (SEQ 0180) from Form(s) 3903.
- 0081 o Form 1040 - If F4684 Literal (SEQ 0460) is not significant, then Other Gain/Loss (SEQ 0470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.
- 0082 o Form 1040 - If Schedule A is present, then Total Itemized or Standard Deduction (SEQ 0789) of Form 1040 must equal Total Deductions (SEQ 0520) from Schedule A.
- 0083 o Form 1040/1040A - Credit for Child & Dependent Care (SEQ 0925) must equal Credit for Child & Dependent Care (SEQ 0339) from Form 2441/Schedule 2.
- 0084 o Form 1040/1040A - Credit for Elderly or Disabled (SEQ 0930) of Form 1040 or 1040A must equal Credit (SEQ 0290, Schedule 3) and SEQ 0290, Schedule R.
- 0085 o Schedule R/Schedule 3 - Taxable Disability (SEQ 0150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); One Over 65, Other Retired (SEQ 0060); Under 65, Did Not Live With Spouse (SEQ 0090).
- 0086 o Form 1040 - If Exempt/Form 4361 Box (SEQ 0025) 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 0160) from Schedule(s) SE.
- 0087 o Form 1040 - Alternative Minimum Tax (SEQ 0918) must equal Alternative Minimum Tax (SEQ 0340) from Form 6251.

- 0088 o 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).
- 0089 o Form 1040 - When Total Alimony Paid (SEQ 0697) is significant, Recip Soc Sec No. (SEQ 0693) must be significant, and vice versa.
 - o When Recip Soc Sec No. (SEQ 0693) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010).
- 0090 o Form 2441/Schedule 2 - When Form 2441/Schedule 2 is present, at least one of the following fields must be significant: Dependent Care Benefits Literal (SEQ 0371) of Form 1040/1040A; Dependent Care Benefits (SEQ 0210) of Form W-2; Credit for Child & Dependent Care (SEQ 0339) of Form 2441/Schedule 2 or if Form 1040/1040A (SEQ 0915/0860) is not significant, then the Credit for Child & Dependent Care (SEQ 0339) of Form 2441/Schedule 2 must be zero.
- 0091 o Form 1040/1040A – If Filing Status (SEQ 0130) equals “3”, Exempt Spouse Name (SEQ 0164) or Exempt Spouse Name Control (SEQ 0165) cannot be present.
- 0092 o RESERVED
- 0093 o Form 2441/Schedule 2 - EIN/SSN Type (SEQ 0045) of Form 2441/Schedule 2 must equal "S" or "E".
 - o Exception: If SSN/EIN (SEQ 0040) equals "TAXEXEMPT" then EIN/SSN Type (SEQ 0045) may equal blank.
- 0094 o Form 6252 - If Line 24 Minus Line 25 (SEQ 0290) or Line 35 Minus Line 36 (SEQ 0460) is significant, then Schedule D or Form 4797 must be present.
- 0095 o Form 2441/Schedule 2 - If Total Qualified Expenses or Limit (SEQ 0230), or Credit for Child & Dependent Care (SEQ 0339), or Net Allowable Amount (SEQ 0600) is greater than zero, then Qualifying Person SSN - 1 (SEQ 0214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 0318), Prior Year Qualifying Person Name (SEQ 0324), and Prior Year Qualifying Person SSN (SEQ 0326) are present and there are no current year expenses.
 - o If Credit for Child & Dependent Care (SEQ 0339) is significant, and Total Qualified Expenses or Limit (SEQ 0230) or Net Allowable Amount (SEQ 0600) is greater than zero, then Primary Earned Income (SEQ 0260) (and Spouse's Earned Income (SEQ 0270) when Filing Status (SEQ 0130) of Form 1040/1040A equals "2") must be significant.
- 0096 o RESERVED
- 0097 o Form 1040 – When Capital Distribution Box (SEQ 0447) equals to “X”, Capital Gain/Loss (SEQ 0450) must be significant, Schedule D must not be present.
 - o When Capital Distribution Box (SEQ 0447) is not equal to “X” and Capital Gain/Loss (SEQ 0450) is significant, Schedule D must be present.
- 0098 o Schedule C – Gross Receipts Less Returns Allowances (SEQ 0220) must equal Gross Receipts/Sales (SEQ 0200) minus Returns/Allowances (SEQ 0210).
- 0099 o Form 1040 - Business Income/Loss (SEQ 0440) must equal the total of Net Profit (Loss) (SEQ 0710) from Schedule(s) C plus Net Profit (Loss) (SEQ 0710) from Schedule(s) C-EZ.
- 0100 o Schedule C - When Net Profit (Loss) (SEQ 0710) is less than zero and Some Is Not At Risk (SEQ 0730) equals "X", Form 6198 must be present.
- 0101 o Form 4952 - At least one of the following fields must be greater than zero: Investment Interest Expense (SEQ 0010), Carryover Disallowed Interest Expense (SEQ 0020), Investment Interest Expense Deduction (SEQ 0170).

- 0102 o Schedule E - If Any Amount 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.
- 0103 o 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.
 - o Form 1040: Other 1099 Withholding Literal (SEQ 1155); Withholding (SEQ 0130) on Form W-2 or Form W-2GU; Withholding (SEQ 0160) on Form 1099-R; Withholding (SEQ 0050) on Form W2-G.
 - o Form 1040A: Other 1099 Withholding Literal (SEQ 1155); Withholding (SEQ 0130) on Form W-2 or Form W-2GU; Withholding (SEQ 0160) on Form 1099-R.
 - o Form 1040EZ: Other 1099 Withholding Literal (SEQ 1155); Withholding (SEQ 0130) on Form W-2 or Form W-2GU.
- 0104 o Form 1040/1040A/1040EZ - The wages on Form W-2(s) (SEQ 0120) must equal or be less than the Wages of Forms 1040/1040A/1040EZ (SEQ 0375).

Exceptions:

 - o a. If SEQ (0375) of Forms 1040/1040A/1040EZ is within \$5.00 (< or >) of the total W-2s then do not reject the return.
 - o b. If Statutory Employee (SEQ 0265) of Form W-2 equal "X", and no withholding in (SEQ 0130) then bypass this check.
 - o c. If Statutory Employee (SEQ 0265) of Form W-2 equal "X", and Schedule C or Schedule C-EZ is attached, then bypass this check.
 - o d. If Form 1040/1040A Wages (SEQ 0375) are less the Wages of the Form W-2(s) and Form 8839 Adoption Literal (SEQ 0368) equals "SNE" or "PYAB", then do not reject the return.
- 0105 o 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).
- 0106 o 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 0125, 0155, 0380, 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.
- 0107 o Schedule SE - If SST Wages/RRT Comp (SEQ 0088) or Unreported Tips (SEQ 0090) is significant, then Total Wages/Unreported Tips (SEQ 0100) must be significant.
 - o Exception: This check is not performed when SST Wages/RRT Comp (SEQ 0088) is equal to or greater than \$90,000.
- 0108 o Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1150).
 - o Form 1040EZ - If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256).
- 0109 o Form 1040/1040A - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.
 - o Form 1040EZ - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant.
- 0110 o Form 1040 – If both Schedule D and Schedule J are present, then Tax (SEQ 0915) of Form 1040 must equal or be greater than Subtract Line 21 from Line 17 (SEQ 0220) of Schedule J.

- 0111 o Form 1040/1040A- When Must Itemize Indicator (SEQ 0786) equals "X", Filing Status (SEQ 0130) must equal "3".
- 0112 o 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 Additional Tax on Early Distributions (SEQ 0078), Additional Tax on Certain Distr from Educ Accts (SEQ 0091), Excess Contributions Tax on Traditional IRA (SEQ 0160), Excess Contributions Tax on Roth IRA (SEQ 0280), Excess Contribution Tax on Ed IRA (SEQ 0570), Excess Contributions Tax on MSA (SEQ 0660), Excess Contributions Tax on HSA (SEQ 0750), and Tax on Excess Accumulations (SEQ 0850).
 - o 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.
- 0113 o Schedule A - When Non-Cash/Check Contribution (SEQ 0360) is greater than \$500, Form 8283 must be present.
- 0114 o Form 1040/1040A - If Taxable Amount of Social Security (SEQ 0557) is significant, then Social Security Benefits (SEQ 0553) must be significant.
- 0115 o 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 0200) from Form(s) 4137.
- 0116 o 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).
- 0117 o Schedule C - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 0200), Gross Income (SEQ 0270), Total Expenses (SEQ 0700), Tentative Profit/Loss (SEQ 0702), Net Profit (Loss) (SEQ 0710).
- 0118 o Form 5329 - Name of Person Subject to Penalty Tax (SEQ 0010) 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.
 - o 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.
- 0119 o Form 1040A - If Filing Status (SEQ 0130) equals "3", then State Abbreviation (SEQ 0087) 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).
 - o Exception: If Filing Status equals "3" and Address Ind (SEQ 0097) equals "2" (Stateside Military Address), then the State Abbreviation (SEQ 0087) may equal one of the Community Property states listed above.
- 0120 o RESERVED
- 0121 o Form 1040/1040A - Pensions Annuities Received (SEQ 0485) cannot equal Taxable Pensions Amount (SEQ 0495).
- 0122 o Form W-2 - Employer Identification Number (SEQ 0040) must be numeric, the first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2 Indicator (SEQ 0590) must equal "N" or "S."
 - o 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.

- 0123 o Form W-2 - The following fields must be significant: Employer Name (SEQ 0050), Employer Address (SEQ 0060), Employee Name (SEQ 0090), Employee Address (SEQ 0100); Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120).
 - o Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages.
 - o Exception: When a period (.) is present in the Employee State (SEQ 0113) on Form W-2, the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.
- 0124 o Form W-2G - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0026).
- 0125 o Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0050).
- 0126 o 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.
 - o If Preparer SSN/Preparer TIN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeros or all nines; or the first position must equal "P" or "S" and the last positions must be numeric characters and cannot equal all zeros or all nines.
 - o If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.
 - o When Paid Preparer information (SEQ 1340-1420) is significant, Non-Paid Preparer (SEQ 1338) cannot be significant, and vice versa.
- 0127 o 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.
- 0128 o 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 less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.
- 0129 o 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).
- 0130 o Form 1040/1040A - If Total Itemized or Standard Deduction (SEQ 0789) contains one of the following amounts: \$6,000, 7,000, 6,250, 7,500, 8,550, 11,000, 9,800, 12,000, 13,000, or 14,000; and Modified Standard Deduction Ind (SEQ 0787) of Form 1040 is blank; then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 0772), Self Blind Box (SEQ 0774), Spouse 65 or Over Box (SEQ 0776), Spouse Blind Box (SEQ 0778).
 - o Exception for Form 1040: This check is not performed when one or more of the following forms are present: Schedule A, Form 4563.
- 0131 o Form 1040/1040A - If Number of Children Not Living with You (SEQ 0247) is significant, then at least one Relationship (SEQ 0177, 0187, 0197, 0207) must equal "CHILD", "DAUGHTER", "GRANDCHILD", or "SON".
- 0132 o Form 1040 – When Capital Distribution Box equals to "X", Capital Gain/Loss (SEQ 0450) must contain a positive amount.
- 0133 o Schedule R/Schedule 3 - If Nontaxable SSB/RRB (SEQ 0163) or Nontaxable Other (SEQ 0167) is significant, then Pensions & Annuities (SEQ 0170) must be significant.

- 0134 o Form 1040 - If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786), and Modified Standard Deduction Ind (SEQ 0787) and Itemize Election Ind (SEQ 0788) are blank, and Schedule A and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.
- o Form 1040 – When MFJ, and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) equals "X" and Must Itemize Indicator (SEC 0786) and Modified Standard Deduction Ind (SEQ 0787) are blank; then Total Itemized or Standard Deduction (SEC 0789) must equal a valid standard deduction
- o Form 1040A – If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0787) are blank; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.
- o Form 1040A – When MFJ, and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) equals "X" and Must Itemize Indicator (SEC 0786) and Modified Standard Deduction Ind (SEQ 0787) are blank; then Total Itemized or Standard Deduction (SEC 0789) must equal a valid standard deduction.
- 0135 o Form 1040 - When F4684 Literal (SEQ 0460) equals "F4684", Form 4684 must be present.
- 0136 o 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 0245) or Total Underpayment Penalty (SEQ 0671) from Form 2210, or Underpayment Penalty/Farmers Fishermen (SEQ 0180) from Form 2210F.
- o Form 1040A - If Form 2210 is present, then ES Penalty Amount (SEQ 1300) of Form 1040A must equal Underpayment Penalty/Short Method (SEQ 0245) or Total Underpayment Penalty (SEQ 0671) from Form 2210.
- 0137 o Form 2441/Schedule 2 - When SSN/EIN 1 or 2 (SEQ 0040, 0090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 0050, 0100) must be significant.
- 0138 o Form 1040/1040A – Total Exemptions (SEQ 0355) must equal the total of the following fields: Total Box 6a and 6b (SEQ 0167); Number of Children Who Lived with You (SEQ 0240); Number of Children Not Living with You (SEQ 0247); and Number of Other Dependents Listed (SEQ 0350).
- 0139 o Form W-2 - Employee SSN (SEQ 0080) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.
- 0140 o Form 1040 - Farm Income (SEQ 0520) must equal Net Farm Profit or Loss (SEQ 0680) from Schedule(s) F.
- 0141 O Schedule F – At least one of the following fields must be significant: Gross Income Amount (SEQ 0280), Total Expenses (SEQ 0650), Net Farm Profit or Loss (SEQ 0680).
- 0142 o Schedule F – Accounting Method Cash Indicator (SEQ 0050) or Accounting Method Accrual Indicator (SEQ 0060) must equal "X". Both indicators cannot equal "X".
- 0143 o Schedule F – Materially Participate Yes Indicator (SEQ 0100) and Materially Participate No Indicator (SEQ 0110) cannot both equal "X" and cannot both equal blank.
- 0144 o RESERVED
- 0145 o If Line 24 of Form 1040, Bus Expenses Reservists & others (SEQ 0624) is significant, then Form 2106/2106-EZ must be attached, else reject the return.
- 0146 o Tax Form - When Unemployment Compensation (SEQ 0552) is significant, it must be numeric and greater than zero.
- 0147 o Form 2210 – One of the following fields must equal "X": Waiver Entire Penalty Box (SEQ 0135), Waiver of Part of Penalty Box (SEQ 0145), Annualized Income Installment Method Box (SEQ 0155), Actually Withheld Box (SEQ 0165) or Joint Return Box (SEQ 0173).

- 0148 o Form 2210 - When Waiver of Entire Penalty Box (SEQ 0135) or Waiver of Part Penalty Box (SEQ 0145) equals "X", either Waived Explanation/Short Method (SEQ 0233) or Waiver Explanation (SEQ 0669) must equal "STMbnn".
 - o Form 2210F - When Waiver of Penalty Box (SEQ 0013) equals "X", Waiver Explanation (SEQ 0177) must equal "STMbnn".
- 0149 o Schedule C - When Other Clos Inv Method (SEQ 0744) equals "X", Other Meth Explanation (SEQ 0746) must equal "STMbnn".
- 0150 o Form 1040 - When F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) are significant, Form 4255 must be present and Total Increase Tax (SEQ 0530) of Form 4255 must be significant.
 - o When Form 4255 is present, F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) of Form 1040 must be significant.
- 0151 o Summary Record - Number of Logical Records in Tax Return (SEQ 0040) must equal the total logical record count computed by the IRS.
- 0152 o Summary Record - Number of Forms W-2 (SEQ 0050) must equal the number of Forms W-2 computed by the IRS.
- 0153 o Summary Record - Number of Forms W-2G (SEQ 0060) must equal the number of Forms W-2G computed by the IRS.
- 0154 o Summary Record - Number of Forms 1099-R (SEQ 0070) must equal the number of Forms 1099-R computed by the IRS.
- 0155 o Summary Record - Number of Schedule Records (SEQ 0080) must equal the number of schedule records computed by the IRS.
- 0156 o Summary Record - Number of Form Records (SEQ 0090) must equal the number of form records computed by the IRS.
- 0157 o Summary Record - Number of Statement Record Lines (SEQ 0100) must equal the number of statement record lines computed by the IRS.
- 0158 o Form 1040/1040A - If Credit for Elderly or Disabled (SEQ 0930) is significant, and Self 65 or Over Box (SEQ 0772) and Spouse 65 or Over Box (SEQ 0776) are blank, then one of the following fields from Schedule R/Schedule 3 must be significant: Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); Under 65, Did Not Live with Spouse (SEQ 0090).
- 0159 o Form 1040EZ – When the Self Claimed Dependent Ind (SEQ 0770) and the Spouse Claimed Dependent Ind (SEQ 0775) are blank, then Combined Standard Deduction and Personal Exemption (SEQ 0815) must equal \$8,200 when Secondary SSN (SEQ 0030) is not significant, and must equal \$16,400 when Secondary SSN (SEQ 0030) is significant.
- 0160 o Form 1040EZ - When the Self Claimed Dependent Ind (SEQ 0770) and the Spouse Claimed Dependent Ind (SEQ 0775) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) cannot exceed \$10,000 when Secondary SSN (SEQ 0030) is significant.
 - o When the Self Claimed Dependent Ind (SEQ 0770) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) cannot exceed \$5,000 when the Secondary SSN (SEQ 0030) is NOT significant.
- 0161 o RESERVED
- 0162 o Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed \$399 and Adjusted Gross Income (SEQ 0750) must be less than \$11,750 if single, and cannot exceed \$13,750 if Married Filing Jointly.
 - o When the Self Claimed Dependent Ind (SEQ 0770) or the Spouse Claimed Dependent Ind (SEQ 0775) equals "X", Earned Income Credit (SEQ 1180) cannot be significant.
- 0163 o Schedule R/Schedule 3 – Only one of the following fields must be significant: SEQ 0010, 0020, 0030, 0040, 0050, 0060, 0070, 0080, 0090.

- 0164 o Form 1040/1040A – If Credit for Retirement Savings Contribution (SEQ 0937) is significant, then all of the following apply:
 - o Form 8880 must be attached.
 - o Credit for Retirement Savings Contribution (SEQ 0937) cannot exceed the maximum possible credit for the Filing Status (SEQ 0130). The maximum possible credit is \$1000 for "Head of Household", "Single", "Married Filing Separate", and "Qualifying Widow(er)", and \$2000 for "Married Filing Joint".
 - o Adjusted Gross Income (SEQ 0750) cannot exceed the applicable AGI limit for the Filing Status (SEQ 0130). The applicable limits are \$50,000 for "Married Filing Joint", \$37,500 for "Head of Household", and \$25,000 for "Single", "Married Filing Separate", and "Qualifying Widow(er)".
- 0165 o Form 8880 – If Credit Contributions (SEQ 0200) is significant, then it must equal Credit for Retirement Savings Contribution (SEQ 0937) of Tax Form.
- 0166 o Form 8880 – Total Line 6a and 6b (SEQ 0130) must be greater than zero.
- 0167 o Form 9465 – Monthly Payment Date (SEQ 0310) must be significant and must be within the 01 to 28 range.
- 0168 o Form 9465 – Monthly Payment (SEQ 0300) must be equal to or greater than \$25.
- 0169 o Schedule E - At least one of the following fields must be significant on the first occurrence of Schedule E: Total Rents Received (SEQ 0125); Total Royalties Rec'd (SEQ 0155); 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).
- 0170 o Schedule A - Casualty/Theft Loss (SEQ 0390) must equal Line 16 (SEQ 0430) or Line 21 (SEQ 0453) from Form 4684.
- 0171 o Form 4797 - When Form 4684 is present, Gain/Loss for Entire Year (Form 4684 Sec B Gain) (SEQ 0440) of Form 4797 must equal Loss Equal to or Smaller than Gain (SEQ 1120) from Form 4684.
- 0172 o Form 9465 - Amount Owed on Tax Return (SEQ 0280) cannot be greater than \$25,000.
- 0173 o RESERVED
- 0174 o RESERVED
- 0175 o Form 1040 - When Other Adjustment Amount (SEQ 0730) or Total Other Adjustments (SEQ 0735) is significant, Total Adjustments (SEQ 0740) must be significant.
- 0176 o Form 1040 - Total Other Adjustments (SEQ 0735) must equal the total of Other Adjustment Amount (SEQ 0730 or amounts from corresponding statement record) plus MSA Amount (SEQ 0733).
- 0177 o 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 \$2,700 unless Form 4797 is attached: Taxable Interest (SEQ 0380), Tax-Exempt Interest (SEQ 0385), Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 0450) (when greater than zero) of Form 1040.
- 0178 o Form 1040 – When Specify Other Credit Block (SEQ 1006) equals "X", one of the following forms must be present: Form 3468, Form 5884, Form 5884-A, 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 8864, Form 8874, Form 8881, Form 8882 or Form 8896 unless Specify Other Credit Literal (Seq. 1010) contains "TRANS ALASKA".
- 0179 o RESERVED

- 0180 o 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 0610) or Net Farm Rent (Loss) (SEQ 0630).
- o 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 0610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 0630).
- o Note: Net Farm Rent (Loss) (SEQ 0630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
- 0181 o Form 4835 - If Some is Not at Risk (SEQ 0620) equals "X" on one or both Form(s) 4835, then Form 6198 or Form 8582 must be present.
- 0182 o Schedule F - When Net Farm Profit or Loss (SEQ 0680) is less than zero and Some Is Not at Risk Indicator (SEQ 0700) equals "X", Form 6198 must be present.
- 0183 o Schedule C - If Car/Truck Expenses (SEQ 0293) is significant, then Vehicle Service Date (SEQ 0820) must be significant, or Form 4562 must be present.
- 0184 o 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.
- o 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 0610) or Net Farm Rent (Loss) (SEQ 0630).
- o 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 0610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 0630).
- o Note: Net Farm Rent (Loss) (SEQ 0630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
- 0185 o Schedule C - When Business Miles (SEQ 0830) is significant, then Vehicle Service Date (SEQ 0820) must be present.
- 0186 o Form 8829 – Total of "Home Business Expense" (SEQ 0703) of all Schedules C present must equal total of "Schedule C Allowable Expenses" (SEQ 0450) from all Forms 8829 present.
- 0187 o Schedule C - Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 0188 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.
- 0189 o Form 1040 - If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: SEQ 0623, 0624, 0635, 0637, 0640, 0645, 0650, 0670, 0680, 0697, 0700, 0702, 0705, 0710, 0730, 0733, 0735.
- 0190 o RESERVED
- 0191 o Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (F8863) (SEQ 0935), Credits from F8396 & F8859 (SEQ 0995), Foreign Tax Credit (SEQ 0922), Child tax Credit (SEQ 0940), Credit for Retirement Savings Contribution (SEQ 0937), Adoption Credit (SEQ 0960) and Other Credits (SEQ 1015).
- o Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (F8863) (SEQ 0935), Child Tax Credit (SEQ 0940), Credit for Retirement Savings Contribution (SEQ 0937) and Adoption Credit (SEQ 0960).

- 0192 o Tax Form - At least one of the following fields must be significant for the forms listed below.
 - o Form 1040/1040A: Total Income (SEQ 0600), Adjusted Gross Income (SEQ 0750), AGI Repeated (SEQ 0770), Tax (SEQ 0915/0860), Total Credits (SEQ 1020), Total Tax (SEQ 1150), Total Payments (SEQ 1250).
 - o Form 1040EZ: Adjusted Gross Income (SEQ 0750), Taxable Income (SEQ 0820), Withholding (SEQ 1160), Total Tax (SEQ 1256), Refund (SEQ 1270) and Amount Owed (SEQ 1290).
- 0193 o Form 8829 - Total Hours Available (SEQ 0065) cannot exceed the maximum number of available hours (24 hrs multiplied by the number of days in the year).
- 0194 o Form 1040EZ - If Taxable Interest (SEQ 0380) is not significant, then Adjusted Gross Income (SEQ 0750) must equal the total of Wages, Salaries, Tips (SEQ 0375) plus Unemployment Compensation (SEQ 0552).
- 0195 o Schedule SE - When Self-Employment Tax (SEQ 0160) is significant, Deduction for 1/2 of Self Employment Tax (SEQ 0165) must be significant, and vice versa.
 - o If Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 is significant, it must equal Deduction for 1/2 of Self Employment Tax (SEQ 0165) from Schedule(s) SE. If Deduction for 1/2 of Self Employment Tax (SEQ 0165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 0050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 must be significant.
- 0196 o Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.
 - o When F1040 Social Security Medicare Tax on Tips (SEQ 0200) of Form 4137(s) is significant, Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must be significant.
- 0197 o Schedule A - When Other Expense Amount (SEQ 0485) is significant, Total Other Expenses Limit (SEQ 0495) must be significant.
- 0198 o 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 1192), F4868 Amount (SEQ 1197), Excess SS Tax (SEQ 1188), and Other Payments (SEQ 1210).
 - o 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 1192), F4868 Amount (SEQ 1197), and Excess SS Tax (SEQ 1200).
- 0199 o Form 1040/1040A – Educator Expenses (SEQ 0623) cannot be greater than \$500 if filing status is “2” and \$250 for all other filing statuses.
- 0200 o Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than \$399, Schedule EIC must be present.
- 0201 o 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 0007, 0077; Qualifying Child First Name (SEQ 0010, 0080); Qualifying Child Last Name (SEQ 0011, 0081); Year of Birth (SEQ 0020, 0090); Qualifying SSN (SEQ 0015, 0085); Relationship (SEQ 0060, 0130); and Number of Months (SEQ 0070, 0140).
 - o Qualifying Child Name Control (SEQ 0007, 0077) must be in the correct format.
- 0202 o Schedule EIC – Year of Birth (SEQ 0020, 0090) cannot be greater than current tax year.
- 0203 o Schedule EIC - Relationship (SEQ 0060, 0130) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", or "SON", "SISTER", "BROTHER", "NIECE" or "NEPHEW".

- 0204 o 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. If either taxpayer is born January 01, 1981, the taxpayer is considered to be age 25 at the end of 2005.
- o 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. If either taxpayer is born January 01, 1981, the taxpayer is considered to be age 25 at the end of 2005.
- 0205 o Schedule EIC - When Qualifying SSN (SEQ 0015, 0085) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeros or all nines.
- 0206 o Schedule EIC - If Year of Birth (SEQ 0020, 0090) is less than "1987" (age 19 and older) and greater than "1981", then the corresponding Student "Yes" Box (SEQ 0030, 0100) or the corresponding Disabled "Yes" Box (SEQ 0040, 0110) must equal "X".
- 0207 o Schedule EIC - If Relationship (SEQ 0060, 0130) equals "CHILD", "DAUGHTER", "GRANDCHILD", "SON", "SISTER", "BROTHER", "NIECE", "NEPHEW" or "FOSTERCHILD" and Year of Birth (SEQ 0020, 0090) does not equal "2005", then Number of Months (SEQ 0070, 0140) must be equal to or greater than "07".
- 0208 o Schedule H - Cash Wages Over \$1,400 Paid Yearly - Yes (SEQ 0040) and Cash Wages Over \$1,400 Paid Yearly - No (SEQ 0045) cannot both equal "X" and cannot both equal blank.
- 0209 o Schedule H - Employer SSN (SEQ 0020) on the first Schedule H must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 0210 o Schedule H - Employer SSN (SEQ 0020) on the second Schedule H must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Employer SSN (SEQ 0020) 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.
- 0211 o Schedule H - Employer Identification Number (SEQ 0030) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 0212 o Schedule H - Name of State Where Unemployment Contr Paid (SEQ 0200) must equal a standard state abbreviation for one of the fifty United States, District of Columbia, Puerto Rico, or U.S. Virgin Islands.
- 0213 o Schedule H - Employer SSN (SEQ 0020) and Employer Identification Number (SEQ 0030) must be significant, must equal all numeric characters and cannot equal all blanks or all zeros.
- 0214 o Schedule H - When two Schedules H are present, Employer Identification Number (SEQ 0030) of the second Schedule H cannot equal Employer Identification Number of the first Schedule H.
- 0215 o Schedule H - Federal Income Tax Withheld - Yes (SEQ 0050) and Federal Income Tax Withheld - No (SEQ 0055) cannot both equal "X".
- o Cash Wage Over \$1,000 Paid Qtrly - No (SEQ 0060) and Cash Wage Over \$1,000 Paid Qtrly - Yes (SEQ 0065) cannot both equal "X".
- o Cash Wages Over \$1,000 Paid Qtrly - No (SEQ 0150) and Cash Wages Over \$1,000 Paid Qtrly - Yes (SEQ 0155) cannot both equal "X".
- 0216 o Schedule EIC - Qualifying SSN - 1 (SEQ 0015) cannot equal Qualifying SSN - 2 (SEQ 0085). Qualifying SSN - 1 and - 2 (SEQ 0050, 0120) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.
- 0217 o Schedule EIC - When Year of Birth (SEQ 0020, 0090) is less than "1982", the corresponding Disabled "Yes" Box (SEQ 0040, 0110) must equal "X".
- 0218 o Schedule EIC - When Year of Birth (SEQ 0020, 0090) equals "2005", the corresponding Number of Months (SEQ 0070, 0140) must equal "12".

- 0219 o Schedule H - Page 2 must be present when all of the following fields equal "X": Cash Wage Over \$1,400 Paid Yearly - No (SEQ 0045), Federal Income Tax Withheld – No (SEQ 0055), and Cash Wage Over \$1,000 Paid Qtrly - Yes (SEQ 0065).
- 0220 o Schedule H - When all of the following fields equal "X", Schedule H cannot be filed: Cash Wage Over \$1,400 Paid Yearly - No (SEQ 0045), Federal Income Tax Withheld - No (SEQ 0055), and Cash Wage Over \$1,000 Paid Qtrly - No (SEQ 0060).
- 0221 o Form 1040/1040A - Advanced EIC Payments (SEQ 1105) must equal the total of Advance EIC Payment (SEQ 0200) from Form(s) W-2 and/or W-2GU.
- 0222 o Schedule EIC - If Qualifying SSN - 1 (SEQ 0015) is significant and Qualifying SSN - 2 (SEQ 0085) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$2,662 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$31,030 if Single, Head of Household or Qualifying Widow(er) and less than \$33,030 if Married Filing Jointly.
 - o If Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN – 2 (SEQ 0085) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$4,400 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$35,263 if Single, Head of Household or Qualifying Widow(er) and less than \$37,263 if Married Filing Jointly.
- 0223 o Schedule H - When Federal Income Tax Withheld – Yes (SEQ 0050) equals "X", Federal Income Tax Withheld (SEQ 0110) must be significant.
- 0224 o Schedule H - If Cash Wage Over \$1,400 Paid Yearly - No (SEQ 0045) and Federal Income Tax Withheld - Yes (SEQ 0050) equal "X", then Cash Wage Over \$1,000 Paid Qtrly - No (SEQ 0060) and Cash Wage Over \$1,000 Paid Qtrly - Yes (SEQ 0065) must be blank.
- 0225 o Schedule H - When Cash Wage Over \$1,400 Paid Yearly - Yes (SEQ 0040) equals "X", Social Security Wages (SEQ 0070) and Medicare Wages (SEQ 0090) must each be equal to or greater than \$1,400.
- 0226 o Schedule H - When Cash Wage Over \$1,400 Paid Yearly - Yes (SEQ 0040) equals "X", the following fields must be blank: Federal Income Tax Withheld - Yes (SEQ 0050), Federal Income Tax Withheld - No (SEQ 0055), Cash Wage Over \$1,000 Paid Qtrly - No (SEQ 0060), and Cash Wage Over \$1,000 Paid Qtrly - Yes (SEQ 0065).
- 0227 o Schedule H - When Page 2 is present, Cash Wages Over \$1,000 Paid Qtrly - No (SEQ 0150) cannot equal "X".
 - o When Page 2 is not present, Cash Wages Over \$1,000 Paid Qtrly - Yes (SEQ 0155) cannot equal "X".
- 0228 o Schedule H - Social Security Wages (SEQ 0070) cannot be greater than Medicare Wages (SEQ 0090).
- 0229 o Schedule H - When Page 2 is present, Total Taxes from Line 8 (SEQ 0520) must equal Total Taxes Less Advance EIC Payments (SEQ 0140) from Page 1.
- 0230 o 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.
- 0231 o 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 0010) of that occurrence is equal to "AMT".

- 0232 o Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 0020, 0030, 0040, 0050, 0060, 0070, 0080, 0093, 0096, 0098.
 - o When more than one Form 1116 is present, the same box (SEQ 0020 through 0098) cannot equal "X" on more than one Form 1116.
 - o Exception: The same box (SEQ 0020 through 0098) can equal "X" on two Forms 1116 if Alt. Min. Tax Literal (SEQ 0010) is significant on one of the two Forms 1116.
- 0233 o Tax Form - If Direct Deposit "No" (SEQ 1263) is equal to "X", the Direct Deposit Information must not be present, if present, reject the return.
- 0234 o Tax Form - One of the following must equal "X": Direct Deposit "Yes" (SEQ 1262) or Direct Deposit "No" (SEQ 1263) and both cannot be blank and both cannot equal "X".
- 0235 o Schedule H - When Page 2 is present, Total Taxable Wages for FUTA (Section A) (SEQ 0230) must be significant.
- 0236 o 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 0140) plus FUTA Tax (SEQ 0240).
- 0237 o When only one Form 2106 is present for an individual (primary or secondary), Page 2 need not be transmitted if there are no entries for that page, but Page 2 cannot be present without Page 1.
 - o When two Forms 2106 are present for an individual (primary or secondary), Page 1 must be present for the first form, Page 1 may not be present for the second form, and Page 2 must be present for both forms. (The second form is for additional vehicles only. Refer to Form 2106 Instructions for possible allocation from one Form 2106 in the case of expenses of reservists, Qualified Performing Artists, etc.)
- 0238-0239 RESERVED
- 0240 o Schedule C-EZ - Total Expenses (SEQ 0700) cannot be greater than \$5,000 and Net Profit (SEQ 0710) cannot be less than zero.
- 0241 o Schedule C-EZ - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 0200), Total Expenses (SEQ 0700), Net Profit (SEQ 0710).
- 0242 o Schedule C-EZ - Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 0243 o Form 1040 - If Schedule A is not present and Must Itemize Indicator (SEQ 0786) equals "X" then Total Itemized or Standard Deduction (SEQ 0789) must equal zero.
 - o Form 1040A - If Must Itemize Indicator (SEQ 0786) equals "X", then Total Itemized or Standard Deduction (SEQ 0789) must equal zero.
- 0244 o RESERVED.
- 0245 o Form 1040 - When Form 8396 Block (SEQ 0985) equals "X", Form 8396 must be present.
 - o Form 1040 - When Form 3800 Block (SEQ 1000) equals "X", Form 3800 must be present.
- 0246 o RESERVED
- 0247 o Schedule A - When State & Local Taxes (SEQ 0090) is significant, Income Taxes Box (SEQ 0092) and General Sales Taxes Box (SEQ 0094) cannot both equal "X", and cannot both equal blank.
- 0248-0249 RESERVED
- 0250 o RESERVED

- 0251 o Form 8615 - Child Taxable Income (SEQ 0100) must equal Taxable Income (SEQ 0820) from Form 1040/1040A.
- 0252 o Form 1040/1040A - When Form 8615 is present, Tax (SEQ 0915) of Form 1040 or Tax (SEQ 0860) of Form 1040A must equal Form 8615 Tax (SEQ 0290) from Form 8615.
- 0253 o Form 8615 - Parent Filing Status (SEQ 0060) must equal "1", "2", "3", "4", or "5".
- 0254 o RESERVED
- 0255 o Form 8615 - Gross Unearned Income (SEQ 0070) must be greater than \$1,600.
- 0256 o Form 8615 - Child Name (SEQ 0010) must equal Name Line 1 (SEQ 0060) of Form 1040/1040A.
- 0257 o Form 8615 - Parent Name (SEQ 0040) and Parent SSN (SEQ 0050) must be significant.
- 0258 o Form 8615 - Child SSN (SEQ 0020) must be significant and within the valid ranges of SSN/ITIN's.
- 0259 o RESERVED
- 0260 o Form 1040 - When Form 8814 is present, Form 8814 Block (SEQ 0853) of Form 1040 must equal "X" and Form 8814 Amount (SEQ 0857) of Form 1040 must be significant. When Form 8814 Block (SEQ 0853) equals "X", Form 8814 must be present and Form 8814 Amount (SEQ 0857) must be significant.
- 0261 o Form 8814 - When one Form 8814 is present, Multiple F8814 Indicator (SEQ 0030) cannot be significant. When more than one Form 8814 is present, Multiple F8814 Indicator (SEQ 0030) of the first Form 8814 must be significant.
 - o Form 8814 Amount (SEQ 0857) of Form 1040 must equal Form 8814 Tax (SEQ 0220) from Form(s) 8814.
- 0262 o Form 8814 - Child Taxable Unearned Income (SEQ 0170) must be greater than \$800 and less than \$8,000.
- 0263 o Form 1040 - If Form 1040 Other Income (SEQ 0200) of Form 8814 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "FORM 8814" and Total Other Income (SEQ 0590) of Form 1040 must be significant.
- 0264 o Form 8814 - When Tax Exempt Literal (SEQ 0040) is significant, Tax Exempt Amount (SEQ 0050) must be significant.
 - o When Nominee Dist. Literal 1 (SEQ 0060) is significant, Nominee Dist. Amount 1 (SEQ 0070) must be significant.
 - o When Non-Taxable Literal (SEQ 0080) is significant, Non-Taxable Amount (SEQ 0090) must be significant.
- 0265 o Form 8814 - When Nominee Dist. Literal 2 (SEQ 0120) is significant, Nominee Dist. Amount 2 (SEQ 0130) must be significant.
- 0266 o Form 8814 - Child Name (SEQ 0010) must be significant. Child SSN (SEQ 0020) must be must be significant and within the valid ranges of SSN/ITIN/ATIN's.
- 0267 o Form 8814 - Tax Amount Basis (SEQ 0210) cannot be less than zero. When Tax Amount Basis (SEQ 0210) is greater than zero and less than \$800, Form 8814 Tax (SEQ 0220) must be significant. When Tax Amount Basis (SEQ 0210) is equal to or greater than \$800, Form 8814 Tax (SEQ 0220) must equal \$80.
- 0268-0269 RESERVED
- 0270 o Form 1040 - When Form 4972 Block (SEQ 0880) equals "X", Form 4972 must be present.

- 0271 o Form 4972 - None of the following fields can equal "X": Distribution of Qualified Plan No Box (SEQ 0026), Rollover Yes Box (SEQ 0030), Prior Yr Distribution Yes Box (SEQ 0190), and Beneficiary Distribution Yes Box (SEQ 0201).
- o All of the following fields must equal "X": Distribution of Qualified Plan Yes Box (SEQ 0024), Rollover No Box (SEQ 0040), and Prior Yr Distribution No Box (SEQ 0200).
- 0272 o Form 4972 - Only one of the following fields can equal "X": Beneficiary of Qual Participant No Box (SEQ 0044) or Qual Age - Five Yr Member No Box (SEQ 0086).
- 0273-0274 RESERVED
- 0275 o Form 4972 – At least one of the following fields must be significant: Capital Gain Election (SEQ 0220), Ordinary Income (SEQ 0240), 10 Yr Method Average Tax (SEQ 0690).
- 0276 o Form 4972 - Recipient SSN (SEQ 0020) from the second Form 4972 cannot equal Recipient SSN (SEQ 0020) of the first Form 4972.
- 0277 o Form 1040 - When Other Tax Literal (SEQ 1110) equals "ADT", Form 4970 must be present, and vice versa.
- 0278 o RESERVED
- 0279 o Form 4972 - For each of the following, one box must equal "X", but both cannot equal "X": Beneficiary of Qual Participant Yes Box (SEQ 0042)/Beneficiary of Qual Participant No Box (SEQ 0044); Qual Age - Five Yr Member Yes Box (SEQ 0084)/Qual Age - Five Yr Member No Box (SEQ 0086).
- 0280 o Schedule B/Schedule 1 - When Excludable Savings Bond Interest (SEQ 0289) is significant, Form 8815 must be present. Excludable Savings Bond Interest (SEQ 0289) of Schedule B/Schedule 1 must equal Excludable Savings Bond Interest (SEQ 0290) from Form 8815.
- 0281 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Form 8815 cannot be present.
- 0282 o Form 8815 - Taxable Expenses (SEQ 0190) must be greater than zero.
- 0283 o Form 8815 - If Filing Status (SEQ 0130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 0240) of Form 8815 must be less than \$121,850. If Filing Status equals "1" or "4", then Modified AGI (SEQ 0240) must be less than \$76,200.
- 0284 o RESERVED
- 0285 o RESERVED
- 0286 o Schedule E - When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.
- 0287 o Form 1040 - When F8828 Literal (SEQ 1123) equals "FMSR", Form 8828 must be present.
- o When F8828 Amount (SEQ 1124) is significant, Recapture Tax Due (SEQ 0280) of Form 8828 must be significant, and vice versa.
- 0288 o Form 8828 - Original Loan Closing Date (SEQ 0100) cannot be before January 1, 1991 (19910101).
- 0289 o Form W-2 - When Advance EIC Payment (SEQ 0200) is significant, taxpayer cannot file Form 1040EZ.

- 0290
 - o Form W-2 - Employer State (SEQ 0073) and Employer Zip Code (SEQ 0075) must be significant and valid. Employer Zip Code (SEQ 0075) must be consistent with Employer State (SEQ 0073).
 - o Form W-2G - Payer's State (SEQ 0024) and Payer's Zip Code (SEQ 0025) must be significant and valid. Payer's Zip Code (SEQ 0025) must be consistent with Payer's State (SEQ 0024).
 - o Form W-2GU - Employer State (SEQ 0073) and Employer Zip Code (SEQ 0075) must be significant and valid. Employer Zip Code (SEQ 0075) must be consistent with Employer State (SEQ 0073).
 - o Form 1099-R - Payer's State (SEQ 0042) and Payer's Zip Code (SEQ 0044) must be significant and valid. Payer's Zip Code (SEQ 0044) must be consistent with Payer's State (SEQ 0042).
 - o Exception: This check is not performed when Employer State (SEQ 0073) of Form W-2 and/or W-2GU, Payer's State (SEQ 0024) of Form W-2G, and/or Payer's State (SEQ 0042) of Form 1099-R contain a period (.), indicating a foreign address.
- 0291
 - o Form W-2 - Employer City (SEQ 0070) must contain at least three characters.
- 0292
 - o Form W-2G - Payer Identification Number (SEQ 0026) must be numeric, the first two digits of Payer Identification Number (SEQ 0026) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and W-2G Indicator (SEQ 0220) must equal "N" or "S".

Note: The value "N" (Non-Standard) indicates that the Form W-2G was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form W-2G was used. The value "S" (Standard) identifies a Form W-2G that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
- 0293
 - o Form 1099-R - Payer Identification Number (SEQ 0050) must be numeric, the first two digits of Payer Identification Number (SEQ 0050) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and 1099-R Indicator (SEQ 0340) must equal "N" or "S".

Note: The value "N" (Non-Standard) indicates that the Form 1099-R was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form 1099-R was used. The value "S" (Standard) identifies a Form 1099-R that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
- 0294
 - o RESERVED
- 0295
 - o Form W-2 – Neither Withholding (SEQ 0130) nor Social Security Tax (SEQ 0150) of the combined W-2(s) and/or W-2GU(s) can be greater than 1/2 (50%) of Wages (SEQ 0120).
Exception: This check is bypassed when Combat Pay has been excluded from Wages.
 - o Form W-2G – Withholding (SEQ 0050) cannot be greater than ½ (50%) of Gross Winnings, etc. (SEQ 0040).
 - o Form 1099-R – Withholding (SEQ 0160) cannot be greater than 1/2 (50%) of Gross Distribution (SEQ 0110).
- 0296
 - o 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 0110, 0217); Qualifying Person Last Name (SEQ 0115, 0218); Qualifying Person Name Control (SEQ 0120, 0221); Qualifying Person SSN (SEQ 0214, 0223).
- 0297
 - o If Primary or Secondary SSN (SEQ 0010, 0030) of Form 1040 equal the SSN/EIN (SEQ 0040 or 0090) of Form 2441, reject the return.
- 0298
 - o Form 2441/Schedule 2 - When Qualifying Person SSN (SEQ 0214, 0223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's.
- 0299
 - o Tax Form - RAL Indicator (SEQ 1465) must equal "0", "1", or "2".
 - o RAL Indicator (SEQ 1465) is a required field.
- 0300-0302 RESERVED

- 0303 o 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).
- o Form 1040EZ - If Amount Owed (SEQ 1290) is greater than zero, then Total Tax (SEQ 1256) must be greater than Total Payments (SEQ 1250).
- 0304-0349 RESERVED for Electronically Transmitted Documents (ETD)
- 0350 o Form 8853 - Policyholder SSN (SEQ 0289) must be numeric and within the valid range for an SSN or an ITIN.
- o Insured SSN (SEQ 0310) must be numeric and within the valid range for an SSN or an ITIN.
- 0351 o Form 8853 - MSA Acct Holder SSN (SEQ 0009) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.
- 0352 o Form 8853 - Policyholder SSN (SEQ 0289) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.
- 0353 o Form 1040 - If Type of Other Income (SEQ 0560) equals "MEDMSA" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.
- o If Taxable Medicare Advantage MSA Distributions (SEQ 0276) of Form 8853 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "MEDMSA" and the corresponding Amount of Other Income (SEQ 0570) of Form 1040 must be present.
- 0354 o Form 1040 - If Other Tax Literal (SEQ 1110) equals "MEDMSA" and the corresponding Other Tax Amount (SEQ 1112) is present, then Form 8853 must be present.
- o If Additional 50% Tax (SEQ 0279) of Form 8853 is significant, then Other Tax Literal (SEQ 1110) of Form 1040 must equal "MEDMSA" and the corresponding Other Tax Amount (SEQ 1112) of Form 1040 must be present.
- 0355 o RESERVED
- 0356 o RESERVED
- 0357 o If MSA Literal (SEQ 0732) is significant, then MSA Amount (SEQ 0733) must be significant and vice versa.
- o Form 1040 - If MSA Literal (SEQ 0732) and MSA Amount (SEQ 0733) is significant then, Form 8853 must be attached.
- 0358 o Form 8853 - If Taxable Medicare Advantage MSA Distributions (SEQ 0276) is significant, the following SEQs cannot both be blank; Exceptions to 50% Tax Box (SEQ 0278) and Additional 50% Tax (SEQ 0279).
- 0359 o 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 0320)
 - Payments or Death Benefits - No (SEQ 0330) and
 - Insured Terminally Ill - Yes (SEQ 0340)
 - Insured Terminally Ill - No (SEQ 0350).
- 0360 o Form 1040 - If Type of Other Income (SEQ 0560) equals "MSA" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.
- o If Taxable Archer MSA Distributions (SEQ 0250) of Form 8853 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "MSA" and the corresponding Amount of Other Income (SEQ 0570) of Form 1040 must be present.
- 0361 o 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.
- o If Additional 15% Tax (SEQ 0270) 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.

- 0362 o RESERVED
- 0363 o Form 8853 - If Taxable Archer MSA Distributions (SEQ 0250) is significant, the following SEQs cannot both be blank; Exceptions to 15% Tax Box (SEQ 0260) and Additional 15% Tax (SEQ 0270).
- 0364 o Form 1040 - If Type of Other Income (SEQ 0560) equals "LTC" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.
 - o If Taxable Payments (SEQ 0450) of Form 8853 is greater than zero, then Type of Other Income (SEQ 0560) must equal "LTC" and the corresponding Amount of Other Income (SEQ 0570) must be present.
- 0365 o RESERVED
- 0366 o Form 8853 - If Primary Archer Contribution for Current TY - Yes (SEQ 0019) equals "X"; then for each of the following, one box must equal "X", both cannot equal "X", and both cannot equal space:
 - Primary Uninsured Acct Holder - Yes (SEQ 0030) or Primary Uninsured Acct Holder - No (SEQ 0040) must equal "X", and
 - Primary Self HDHP Coverage Box (SEQ 0050) or Primary Family HDHP Coverage Box (SEQ 0060) must equal "X".
- 0367 o Form 8853 - If Spouse Archer Contribution for Current TY - Yes (SEQ 0070) equals "X"; then for each of the following, one box must equal "X", both cannot equal "X", and both cannot equal space:
 - Spouse Uninsured Acct Holder - Yes (SEQ 0090) or Spouse Uninsured Acct Holder - No (SEQ 0100) must equal "X", and
 - Spouse Self HDHP Coverage Box (SEQ 0110) or Spouse Family HDHP Coverage Box (SEQ 0120) must equal "X".
- 0368 o Form 8853 - If Primary Archer Contribution for Current TY - No (SEQ 0020) equals "X"; then none of the following can equal "X": Primary Archer Contribution for Current TY - Yes (SEQ 0019), Primary Uninsured Acct Holder - Yes (SEQ 0030), Primary Uninsured Acct Holder - No (SEQ 0040), Primary Self HDHP Coverage Box (SEQ 0050), and Primary Family HDHP Coverage Box (SEQ 0060).
- 0369 o Form 8853 - If Spouse Archer Contribution for Current TY - No (SEQ 0080) equals "X"; then none of the following can equal "X": Spouse Archer Contribution for Current TY - Yes (SEQ 0070), Spouse Uninsured Acct Holder - Yes (SEQ 0090), Spouse Uninsured Acct Holder - No (SEQ 0100), Spouse Self HDHP Coverage Box (SEQ 0110), and Spouse Family HDHP Coverage Box (SEQ 0120).
- 0370 o Form 1040/1040A - When any occurrence of Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) is significant, the corresponding Relationship (SEQ 0177, 0187, 0197, 0207) must equal either CHILD, SON, DAUGHTER, GRANDCHILD, SISTER, BROTHER, NIECE, NEPHEW, or FOSTERCHILD and the Dependent's age must be under 17.
 - o Form 8901 - When any occurrence of a qualifying child (SEQ 0010, 0060, 0110, 0160) is significant, the qualifying child's age must be under 17.
- 0371 o RESERVED
- 0372 o Form 1040/1040A - When either Child Tax Credit (SEQ 0940) or Additional Child Tax Credit (SEQ 1192) is significant, the sum of the two fields cannot exceed an amount equal to \$1000 multiplied by the number of qualifying children. A qualifying child is either a dependent for whom Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equals "X", or a Form 8901 qualifying child (SEQ 0010, 0060, 0110, 0160). Form 8901 must be attached for any qualifying children who are not dependents.
- 0373 o Form 1040/1040A - When Additional Child Tax Credit (SEQ 1192) is significant, Form 8812 must be present.
- 0374 o Form 1040/1040A - When Form 8812 is present, Additional Child Tax Credit (SEQ 1192) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 0140) from Form 8812.
- 0375 o RESERVED
- 0376 o Form 8812 – Bona fide residents of Puerto Rico should file Form 1040-PR or Form 1040-SS to claim Additional Child Tax Credit.

0377-0378 RESERVED

- 0379 o 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.
- 0380 o Form 8863 - Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) 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.
- 0381 o Form 8863 -If any field of a student line in Part I or Part II, including statements, is significant then all fields of the student line must be significant. Each Hope Credit student line includes Student's First Name, Student's Last Name, Student's Name Control, Student's SSN, Qualified Expenses Paid in Current Tax Year, Smaller of Exp Paid in Current TY or \$1000, Add Columns c and d, and Enter 1/2 of the Amt in Column e. Each Lifetime Learning Credit student line includes Student's First Name, Student's Last Name, Student's Name Control, Student's SSN, and Qualified Expenses.
- 0382 o Form 1040/1040A - If Education Credits (SEQ 0935) is significant, Form 8863 must be present. If Form 8863 is present, Education Credits (SEQ 0590) on Form 8863 must equal Education Credits (SEQ 0935) on Form 1040/1040A.
- 0383 o Form 8863 - Each Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) must equal either the Primary SSN (SEQ 0010), the Secondary SSN (SEQ 0030) or a Dependent SSN (SEQ 0175, 0185, 0195, 0205) on Form 1040/1040A.
- 0384 o Form 1040/1040A – When Education Credits (SEQ 0935) is significant, Adjusted Gross Income (SEQ 0750) must be less than the applicable amount for the Filing Status (SEQ 0130). The applicable amounts are \$107,000 for "Married Filing Joint" and \$53,000 for "Single", "Head of Household", and "Qualifying Widow(er)".
 - o When Filing Status (SEQ 0130) is "Married Filing Separate", Education Credits (SEQ 0935) cannot be claimed.
- 0385 o Form 8863 - The following limits apply to each Hope Credit student in Part I. Qualified Expenses Paid in the Current Tax Year (SEQ 0040, 0110, 0180 statement) cannot exceed \$2000. Smaller of Exp Paid in Current TY or \$1000 (SEQ 0050, 0120, 0190, statement) cannot exceed \$1000. Enter 1/2 of the Amt in Column e (SEQ 0070, 0140, 0210, statement) cannot exceed \$1500.
- 0386 o Form 1040/1040A - When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0628) 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 0628) is not allowed.
- 0387 o Form 8863 – Tentative Hope Credit (SEQ 0240) cannot exceed an amount equal to \$1500 multiplied by the number of Hope Credit students in Part I. If the number of Hope Credit students is zero, Tentative Hope Credit (SEQ 0240) cannot be positive.
 - o Tentative Lifetime Learning Credit (SEQ 0470) cannot exceed \$2000 regardless of the number of Lifetime Learning Credit students. If the number of Lifetime Learning Credit students is zero, Tentative Lifetime Learning Credit (SEQ 0470) cannot be positive.
 - o Education Credits (SEQ 0590) cannot exceed the sum of Tentative Hope Credit (SEQ 0240) and Tentative Lifetime Learning Credit (SEQ 0470).
- 0388 o Form 1040/1040A - When Student Loan Interest Deduction (SEQ 0628) is significant, the filing status cannot equal "Married Filing Separately".
- 0389 o Form 1040/1040A - Student Loan Interest Deduction (SEQ 0628) must not exceed \$2,500.
- 0390 o Schedule J – Amount from Line 6 (SEQ 0100) must equal One-third Elected Farm Income (SEQ 0060).
 - o One-third Elected Farm Income (SEQ 0140) must equal One-third Elected Farm Income (SEQ 0060).

- 0391 o Schedule J – The following fields must contain an amount greater than or equal to zero: SEQ 0040, SEQ 0060, SEQ 0070, SEQ 0080, SEQ 0120, SEQ 0160, SEQ 0180, SEQ 0190, SEQ 0200, and SEQ 0210.
- 0392 o Schedule J – Taxable Income (SEQ 0010) must equal Taxable Income (SEQ 0820) of Form 1040.
- 0393 o Schedule J - When Add Lines 4, 8, 12, and 16 (SEQ 0170) is greater than zero, then one of the following fields must be greater than zero: Tax on Line 3 (SEQ 0040) or Tax on Line 7 (SEQ 0080) or Tax on Line 11 (SEQ 0120) or Tax on Line 15 (SEQ 0160).
- 0394 o RESERVED
- 0395 o Form Payment - Primary SSN (SEQ 0010) must equal Primary SSN (SEQ 0010) of the Tax Form.
 - o When Filing Status (SEQ 0130) equals "2", Secondary SSN (SEQ 0020) must equal Secondary SSN (SEQ 0030) of the Tax Form.
- 0396 o Form Payment - Routing Transit Number (SEQ 0030) (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).
 - o Bank Account Number (SEQ 0040) 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 zeros or all blanks.
 - o Type of Account (SEQ 0050) must equal "1" or "2".
- 0397 o Form Payment – (Balance Due Payments) When the return is transmitted to the IRS on or before April 17 of the current processing year, the Requested Payment Date (SEQ 0080) cannot be later than April 17.
 - o When the return is transmitted to IRS after April 17, the Requested Payment Date (SEQ 0080) cannot be later than the current processing date.
 - o The year of the Requested Payment Date (SEQ 0080) must equal the current processing year.
 - o The Requested Payment Date cannot be prior to the current processing date minus five days.
- 0398 o Form Payment (Estimated Payments) – The Requested Payment Date (SEQ 0080) must be one of the following: 20060417 or 20060615, or 20060915.
 - o If the process date is prior to April 25th of the current processing year, the Requested Payment Date (SEQ 0080) must be 20060417, or 20060615, or 20060915.
 - o If the process date is April 25, 2006 through June 22, 2006 of the current processing year, the Requested Payment Date (SEQ 0080) must be 20060615, or 20060915.
 - o If the current process date is June 23, 2006 through September 22, 2006 of the current processing year, the Requested Payment Date (SEQ 0080) must be 20060915.
 - o The process date cannot be greater than September 22, 2006.
 - o The year of the Requested Payment Date (SEQ 0080) must equal the current processing year.

- 0399 o State Record (State Only Returns) – The Primary SSN (SEQ 0010) must match the Primary SSN (SEQ 0010) of Form 1040.
- 0400 o State Record – The Generic Record must be present in the state data packet.
 - o An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.
- 0401 o State Record – The State Code (SEQ 0010) in the Header Section of the Generic Record must be valid for the processing service center.
 - o The State Code must be consistent throughout Generic and associated Unformatted Records for the return.
- 0402 o State Record – All “Required Entry” fields in the Entity Section of the Generic Record (SEQ 0060, 0075, 0085, 0095, 0100) must be present.
- 0403 o State Record – Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.
- 0404 o State Record – The DCN (SEQ 0020) of the Generic Record must equal the DCN of the federal Tax Form.
 - o The DCN (SEQ 0020) of the Generic Record must equal the DCN (SEQ 0020) of the Unformatted Record.
- 0405 o State Record Form W-2 – Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 0370, 0440, 0490, 0540) when there is a significant entry in State Income Tax (SEQ 0400, 0470, 0520, 0570).
- 0406 o The first two-digits contained in the EFIN of Originator (SEQ 0008b) must be valid for the Processing Site (SEQ 0040) of the TRANS Record A (TRANA) of the transmission.
 - o Exception: A valid two-digit EFIN Prefix Code is permitted, if not assigned to a processing site, 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, Form 8833, Form 8854, Form 8891 and/or Form W-2GU; an Address Ind (SEQ 0097) of the Tax Form equal to “3”; a State Abbreviation (SEQ 0087) of the Tax Form equal to “AS”, “GU”, “MP”, “PR”, or “VI”.
- 0407 o State Record – The Return Sequence Number (RSN) (SEQ 0023) of the Generic Record must equal the RSN of the Federal Tax Form.
- 0408 o State Record – When Online-State-Return (SEQ 0049) of the Generic Record is equal to “O”, the Transmission Type Code (SEQ 0170) of the TRANS Record A (TRANA) must equal “O”, and vice versa.
- 0409 o Tax Form – When Foreign Employer Compensation Literal (SEQ 0378) equals “FEC”, then Foreign Employer Compensation Total (SEQ 0379) must be significant and the FEC Record must be present.
 - o When the FEC Record is present, then Foreign Employer Compensation Literal (SEQ 0378) must equal “FEC” and Foreign Employer Compensation Total (SEQ 0379) must be significant.
- 0410 o State Only Record – If the RTN is present, it must be present on the Financial Organization Master File (FOMF).
- 0411 o FEC Record – The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Primary SSN (SEQ 0010) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Primary Name Control (SEQ 0050) of the Tax Form or The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Secondary SSN (SEQ 0030) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Spouse’s Name Control (SEQ 0055) of the Tax Form.

- 0412 o FEC Record – The following fields must be significant: Street Address (SEQ 0050) and City (SEQ 0060), and the following fields must be significant: State Abbreviation (SEQ 0070) and Zip Code (SEQ 0080) or Foreign Country (SEQ 0110).
- 0413 o FEC Record – The Foreign Employer's Name (SEQ 0140) and the Foreign Employer's Street Address (SEQ 0160), Foreign Employer's City (SEQ 0170), and Foreign Employer's Country (SEQ 0200) must be significant.
- 0414 o FEC Record – The Country Code (SEQ 0130) must be significant and either equal to a valid Country Code or "US".
- 0415 o FEC Record – If Services Performed While Residing in U.S. Yes Ind (SEQ 0120) is equal to "X", then the Country Code (SEQ 0130) must equal "US" and
If the Country Code (SEQ 0130) is equal to "US", then Services Performed While Residing in U.S. Yes Ind (SEQ 0120) must equal "X".
- 0416 o Summary Record – Number of FEC Records (SEQ 0075) must equal the number of FEC Records computed by the IRS.
- 0417 o Tax Form – If Earned Income Credit (SEQ 1180) is significant, then the FEC Record cannot be present and Foreign Employer Compensation Literal (SEQ 0378) and Foreign Employer Compensation Total (SEQ 0379) must be blank.
- 0418 o Tax Form – Foreign Employer Compensation Total (SEQ 0379) must equal the total of Foreign Employer Compensation Amount (SEQ 0220) from the FEC Record(s).
- 0419 o State Record – If Address Ind (SEQ 0097) on the Tax Return is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098); and the following fields cannot be present: Street Address (SEQ 0080), City (SEQ 0085), State Abbreviation (SEQ 0095) and Zip Code (SEQ 0100).

o If Address Ind (SEQ 0097) on the Tax Return is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098).
- 0420 o Form 1040 – When Form 4136 Block (SEQ 1205) is equal to "X", Form 4136 must be present, and vice versa.
- 0421 o RESERVED

- 0422
- o 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:
 - o When Nontaxable Use of Gasoline Credit Amount (SEQ 0070) is greater than zero, at least one of the following must be significant: SEQ 0010 or 0020 or 0040.
 - o When Nontaxable Use of Commercial Aviation Gas Tax Credit Amt (SEQ 0180) is greater than zero, then Commercial Aviation Gasoline Gallons (SEQ 0170) must be significant.
 - o When Nontaxable Use of Aviation Gas Tax Credit Amount (SEQ 0230) is greater than zero, then Nontaxable Use Aviation Gasoline Gallons (SEQ 0200) must be significant.
 - o When Nontaxable Use of Diesel Fuel Credit Amount (SEQ 0300) is greater than zero, then Nontaxable Use of Diesel Fuel Gallons (SEQ 0270) must be significant.
 - o When Nontaxable Diesel Fuel Train Use Credit Amount (SEQ 0320) is greater than zero, then Diesel Fuel Train Use Gallons (SEQ 0310) or Diesel Fuel Train Use End 2005 Gallons (SEQ 0315) must be significant.
 - o When Diesel Fuel Certain Intercity and Local Bus Use Credit Amount (SEQ 0340) is greater than zero, then Diesel Fuel Certain Intercity and Local Bus Use Gallons (SEQ 0330) must be significant.
 - o When Diesel Fuel Farm After Sept. 2005 Amount (SEQ 0347) is greater than zero, then Diesel Fuel Farm After Sept. 2005 Gal. (SEQ 0343) must be significant.
 - o When Nontaxable Use of Kerosene Credit Amount (SEQ 0395) is greater than zero, then SEQ 0380 (Nontaxable Use of Kerosene Gallons) must be significant.
 - o When Kerosene Use in Buses Credit Amount (SEQ 0410) is greater than zero, then Kerosene Use in Buses Gallons (SEQ 0400) must be significant.
 - o When Kerosene Use Farm After Sept. 2005 Amount (SEQ 0412) is greater than zero, then Kerosene Use Farm After Sept. 2005 Gal. (SEQ 0411) must be significant.
 - o When Nontaxable Use of Aviation Fuel Tax Credit Amount (SEQ 0423) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons – 2 (SEQ 0421) must be significant.
 - o When Sales by Vendors of Undyed Diesel Credit Amount (SEQ 0439) is greater than zero, then at least one of the following must be significant: (SEQ 0435 or 0437).
 - o When Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 0680) is greater than zero, then at least one of the following must be significant: (SEQ 0650, 0660, or 0670).
 - o When Use of LPG in Certain Intercity Buses Credit Amt (SEQ 0890) is greater than zero, then Certain Intercity and Local Buses Gallons (SEQ 0880) must be significant.
 - o When Use of LPG in Qualified Local & School Buses (SEQ 0910) is greater than zero, then Qualified Local and School Buses Gallons (SEQ 0900) must be significant.
 - o When Commercial Aviation Kerosene Amount (SEQ 0417) is greater than zero, then Commercial Aviation Kerosene Gallons (SEQ 0415) must be significant.
 - o When AGK Use in Foreign Trade Credit Amount (SEQ 0427) is greater than zero, then AGK Use in Foreign Trade Gallons (SEQ 0425) must be significant.
 - o When Use Undyed Diesel Intercity Buses Amount (SEQ 0445) is greater than zero, then Use Undyed Diesel Intercity Buses Gallons (SEQ 0443) must be significant.
 - o When Undyed Kerosene Use in Certain Buses Amount (SEQ 0695) is greater than zero, then Undyed Kerosene Use in Certain Buses Gallons (SEQ 0685) must be significant.

- o When AGK Used in Commercial Aviation Amount (SEQ 0725) is greater than zero, then AGK Used in Commercial Aviation Gallons (SEQ 0715) must be significant.
 - o When AGK Noncommercial Use Amount (SEQ 0775) is greater than zero, then AGK Other Nontaxable Use Gallons (SEQ 0745) or AGK Use on Farm Gallons (SEQ 0755) or AGK Use by Government Gallons (SEQ 0765) must be significant.
 - o When Use by Nonprofit Amount (SEQ 0805) is greater than zero, then Use by Nonprofit Gallons (SEQ 0795) must be significant.
 - o When Use by State or Local Government Amount (SEQ 0825) is greater than zero, then Uses by State or Local Government Gallons (SEQ 0815) must be significant.
 - o When Use AG by Nonprofit Amount (SEQ 0850) is greater than zero, then Use AG by Nonprofit Gallons (SEQ 0840) must be significant.
 - o When Use AG by Government Amount (SEQ 0870) is greater than zero, then Use AG by Government Gallons (SEQ 0860) must be significant.
 - o When LPG Other Nontaxable Use Amount (SEQ 0940) is greater than zero, then LPG Other Nontaxable Use Gallons (SEQ 0930) must be significant.
 - o When Alcohol Mixtures Ethanol Amount (SEQ 0970) is greater than zero, then Alcohol Mixtures Ethanol Gallons (SEQ 0960) must be significant.
 - o When Alcohol Mixtures Other Than Ethanol Amount (SEQ 0990) is greater than zero, then Alcohol Mixtures Other Than Ethanol Gallons (SEQ 0980) must be significant.
 - o When Biodiesel Mix Amount (SEQ 1020) is greater than zero, then Biodiesel Mix Gallons (SEQ 1010) must be significant.
 - o When Agri-biodiesel Mix Amount (SEQ 1040) is greater than zero, then Agri-biodiesel Mix Gallons (SEQ 1030) must be significant.
- 0423 o Form 4136 – If Evidence of Dyed AGK Exception Box (SEQ 0414) equals “X”, Evidence of Dyed AGK Explanation (SEQ 0413) must equal “STMbnn” and vice versa.
- 0424 o Form 4136 – If Evidence of Dyed Diesel Fuel Exception Box (SEQ 0433) equals “X”, then the Evidence of Dyed Diesel Fuel Explanation (SEQ 0431) must equal “STMbnn” and the Undyed Diesel Fuel UV Registration No (SEQ 0429) must be significant.
- o If Evidence of Dyed Diesel Fuel Explanation (SEQ 0431) equal “STMbnn”, then the Evidence of Dyed Diesel Fuel Exception Box (SEQ 0433) must equal “X”, and the Undyed Diesel Fuel UV Registration No (SEQ 0429) must be significant.
 - o If Evidence of Dyed Kerosene Exception Box (SEQ 0640) equals “X”, then Evidence of Dyed Kerosene Explanation (SEQ 0630) must equal “STMbnn” and Undyed Kerosene UV Registration No (SEQ 0610), must be significant.
 - o If Evidence of Dyed Kerosene Explanation (SEQ 0630) equals “STMbnn”, then Evidence of Dyed Kerosene Exception Box (SEQ 0640) must equal “X”, and Undyed Kerosene UV Registration No (SEQ 0610) must be significant.
 - o Note: For Error Code 0424 only; when both an Explanation and the Exception Box are met, then there must be a Registration Number.
- 0425 o Form 4136 – If Total Income Tax Credit Amount (SEQ 1050) is significant, then at least one of the “credit amounts” (SEQ 0070, 0180, 0230, 0300, 0320, 0340, 0347, 0395, 0410, 0412, 0417, 0423, 0427, 0439, 0445, 0680, 0695, 0725, 0775, 0805, 0825, 0850, 0870, 0890, 0910, 0940, 0970, 0990, 1020, 1040, 1042 or 1046) must be significant.
- 0426 o Form 1040 – Other Payments (SEQ 1210) must equal the total of Tax Paid by Regulated Investment Company (SEQ 0230) from Form 2439 plus Total Income Tax Credit Amount (SEQ 1050) from Form 4136 plus Health Coverage Tax Credit (SEQ 0250) from Form 8885.

- 0427 o Form 4136 – When any of the “gallons” fields is greater than zero, then the associated “type of use” field must be significant. For example:
 - o When Nontaxable Use of Gasoline Gallons (SEQ 0040) is greater than zero, then Nontaxable Use of Gasoline Type (SEQ 0030) must be significant.
 - o When Nontaxable Use of Aviation Gasoline Gallons (SEQ 0200) is greater than zero, then Nontaxable Use of Aviation Gasoline Type (SEQ 0190) must be significant.
 - o When Nontaxable Use of Diesel Fuel Gallons (SEQ 0270) is greater than zero, then Nontaxable Use of Diesel Fuel Type (SEQ 0260) must be significant.
 - o When Nontaxable Use of Kerosene Gallons (SEQ 0380 or 0400) is greater than zero, then Nontaxable Use of Kerosene Type (SEQ 0370) must be significant.
 - o When Nontaxable Use of Aviation Fuel Gallons (SEQ 0421 or 0425) is greater than zero, then Nontaxable Use of Aviation Fuel Type (SEQ 0419) must be significant.
 - o When AGK Other Nontaxable Use Gallons (SEQ 0745) or AGK Use on Farm Gallons (SEQ 0755) or AGK Use by Government Gallons (SEQ 0765) is greater than zero, then AGK Other Nontaxable Use Type (SEQ 0735) must be significant.
 - o When LPG Other Nontaxable Use Gallons (SEQ 0930) is greater than zero, then LPG Other Nontaxable Use Type (SEQ 0920) must be significant.
- 0428-0429 RESERVED
- 0430 o State Record - If State Abbreviation (SEQ 0095) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind SEQ (0097) on the State Only 1040 equals "3" it must be processed at Philadelphia.
- 0431 o RESERVED
- 0432 o 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 0030) or Tax Shelter Registration Number –1 (SEQ 0040) or Name of Person Who Applied for Registration –1 (SEQ 0050) or Tax Shelter Identifying Number –1 (SEQ 0060).
- 0433-0434 RESERVED
- 0435 o Form 8582-CR - When Multiply Line 11 by 50% (SEQ 0200) is significant, it cannot be greater than \$25,000.
 - o When Multiply Line 23 by 50% (SEQ 0330) is significant, it cannot be greater than \$25,000.
- 0436 o Form 8582-CR - When Special Allowance for Rental Activity (SEQ 0210) is significant, Form 8582 must be present.
 - o When Special Allowance for Rental Activity (SEQ 0340) is significant, Form 8582 must be present.
- 0437 o Form 8582-CR – Modified Adjusted Gross Income (SEQ 0310) cannot be less than zero.
- 0438 o Summary Record – For Online Returns, the IP Address (SEQ 0190) 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.
- 0439 o If the Transmission Type Code (SEQ 0170) of the TRANA Record is equal to "O", the following fields must be significant: IP Address (SEQ 0190), IP Date (SEQ 0200), IP Time (SEQ 0210) and IP Time Zone (SEQ 0215).
- 0440 o RESERVED
- 0441 o Summary Record - For Online Returns, IP Address (SEQ 0190) cannot contain an IPv6 address where any of its 8 parts is not a number from 0 to FFFF (hexadecimal) and there are not 7 colons.

0442-0445 RESERVED

- 0446 o Form 4136 – When Undyed Diesel Fuel UV Registration No (SEQ 0429) is present, then Use of Undyed Diesel for Farming Purpose Gallons (SEQ 0435) or Use of Undyed Diesel by State or Local Gov Gallons (SEQ 0437) must be present, and vice versa.

- 0447 o Form 4136 – When Undyed Kerosene UV Registration No (SEQ 0610) is present, then Use of Undyed Kerosene for Farming Purpose Gallons (SEQ 0650) or Use of Undyed Kero by State or Local Gov Gallons (SEQ 0660) must be present, and vice versa.
 - o When Aviation Grade Kerosene UV Registration No. (SEQ 0705) is significant, then AGK Used in Commercial Aviation Gallons (SEQ 0715) or AGK Other Nontaxable Use Gallons (SEQ 0745) or AGK Use on Farm Gallons (SEQ 0755) or AGK Use by Government (SEQ 0765) must be significant and vice versa.
 - o When Ultimate Vendors of Gasoline Registration No. (SEQ 0785) is significant, then Use by Nonprofit Gallons (SEQ 0795) or Use by State or Local Government Gallons (SEQ 0815) must be significant and vice versa.
 - o When Vendors of Aviation Gas Registration No. (SEQ 0830) is significant, then Use AG by Nonprofit Gallons (SEQ 0840) or Use AG by Government Gallons (SEQ 0860) must be significant and vice versa.
 - o When Alcohol Fuel Mixture Registration No. (SEQ 0950) is significant, then Alcohol Mixtures Ethanol Gallons (SEQ 0960) or Alcohol Mixtures Other Than Ethanol Gallons (SEQ 0980) must be significant and vice versa.
 - o When Biodiesel Mixture Registration No. (SEQ 1000) is significant, then Biodiesel Mix Gallons SEQ 1010) or Agri-biodiesel Mix Gallons (SEQ 1030) must be significant and vice versa.

0448 RESERVED

- 0449 o Form 8606 - The "Qualified First-Time Homebuyer Distr" (SEQ 0353) can not be greater than \$10,000.

- 0450 o Form 8606 – Nondeductible IRA Name (SEQ 0009) and SSN of Taxpayer with IRAs (SEQ 0010) must be significant.

- 0451 o Form 8606 – Nondeductible IRA Name (SEQ 0009) 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.
 - o Nondeductible IRA Name (SEQ 0009) 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.

- 0452 o Form 2555/2555EZ – When only one Form 2555/2555EZ is present, SSN of Taxpayer with Foreign Earned Income (SEQ 0007) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
 - o When two Forms 2555/2555EZ are present, SSN of Taxpayer with Foreign Earned Income (SEQ 0007) of the first Form 2555/2555EZ must equal Primary SSN (SEQ 0010) of Form 1040 and SSN of Taxpayer with Foreign Earned Income (SEQ 0007) of the second Form 2555/2555EZ must equal Secondary SSN (SEQ 0030) of Form 1040. One occurrence of either Form 2555 or Form 2555EZ can be present for the Primary SSN (SEQ 0010). One occurrence of either Form 2555 or Form 2555EZ can be present for the Secondary SSN (SEQ 0030).

- 0453 o Form 2555EZ – Total Foreign Earned Income (SEQ 1210) cannot exceed \$80,000.

- 0454 o Form 1040 – Earned Income Credit (SEQ 1180) cannot be significant when Form 2555 or Form 2555EZ is present.

- 0455 o 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).
- o Form 2555EZ – Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed \$80,000 Total Foreign Earned Income (SEQ 1210).
- 0456 o Form 1040 – When Housing/Foreign Earned Income Exclusion Literal (SEQ 0574) equals “FORM 2555”, Form 2555 must be present.
- o When Housing/Foreign Earned Income Exclusion Literal (SEQ 0574) equals “FORM 2555-EZ”, Form 2555EZ must be present.
- 0457 o Form 1040 – The absolute value of Housing/Foreign Earned Income Exclusion Amount (SEQ 0577) 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.
- 0458 o Form 1040 – When Other Adjustments Literal (SEQ 0720) equals “FORM 2555”, Form 2555 must be present.
- 0459 o Form 1040 – If Other Adjustments Literal (SEQ 0720) equals “FORM 2555”, then Other Adjustment Amount (SEQ 0730) must equal Total Housing Deduction (SEQ 1310) from Form(s) 2555.
- 0460 o 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.
- o Form 2555 – When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0225) is equal to 1231 of the current tax year or is equal to “CONTINUE”, then Date Bona Fide Residence Began (SEQ 0220) 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 0225) is prior to 1231 of the current tax year (i.e., 20051031), then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 20040101).
- o Form 2555 – When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 0530) and Physical Presence Test Through (SEQ 0540) minus the total of Number of Days in US on Business – 1 through – 4 (SEQ 0610, 0670, 0730, 0790) must be at least 330 days.
- o Form 2555EZ – When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0040) is equal to 1231 of the current tax year or is equal to “CONTINUE”, then Date Bona Fide Residence Began (SEQ 0030) 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 0040) is prior to 1231 of the current tax year (i.e., 20051031), then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 20040101).
- o Form 2555EZ – When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 0070) and Physical Presence Test Through (SEQ 0080) minus the total of Number of Days in US on Business – 1 through – 9 (SEQ 0310, 0350, 0390, 0430, 0470, 0510, 0550, 0590, 0630) must be at least 330 days.
- 0461 o Form 2555 – Statement to Authorities – Yes (SEQ 0300) and Req'd to Pay Income Tax – No (SEQ 0330) cannot both be significant.
- 0462 o Form 2555 – If No Travel Statement (SEQ 0560) is significant, then the following fields cannot be significant: Country Name (SEQ 0570), Arrival Date (SEQ 0580), Departure Date (SEQ 0590), Full Days in Country (SEQ 0600), Number of Days in US on Business (SEQ 0610), and Income Earned in the US on Business (SEQ 0620).

- 0463 o Form 2555 – Taxpayer Foreign Street Address (SEQ 0011), Taxpayer Foreign City (SEQ 0012), and Taxpayer Foreign Country (SEQ 0015) must be significant. Country Code (SEQ 0018) must be significant and equal to a valid Country code.
- o Form 2555EZ – Taxpayer Foreign Street Address (SEQ 0111), Taxpayer Foreign City (SEQ 0112), and Taxpayer Foreign Country (SEQ 0115) must be significant. Country Code (SEQ 0118) must be significant and equal to a valid Country code.
- 0464 o Form 2555 – If Separate Foreign Residence – Yes (SEQ 0170) is significant, then Yes – City & Country of Foreign Residence (SEQ 0190) and Number of Days at That Address (SEQ 0200) must be significant.
- 0465 o Form 2555 – Housing Exclusion (SEQ 1140) cannot be greater than Employer-Provided Amounts (SEQ 1120).
- 0466 o 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).
- 0467 o Form 2555EZ – If Bona Fide Residence – Yes (SEQ 0010) is significant, then Date Bona Fide Residence Began (SEQ 0030) and Date Bona Fide Residence Ended (SEQ 0040) must be significant.
- 0468 o Form 2555EZ – If Physically Present – Yes (SEQ 0050) is significant, then Physical Presence Test From (SEQ 0070) and Physical Presence Test Through (SEQ 0080) must be significant.
- 0469 o Form 2555EZ – Tax Home Test – Yes (SEQ 0090) must be significant.
- 0470 o Form 2555EZ – For each of the following, only one box can equal “X”:
Bona Fide Residence – Yes (SEQ 0010) or Bona Fide Residence – No (SEQ 0020);
Physically Present – Yes (SEQ 0050) or Physically Present – No (SEQ 0060);
Revoked Exclusions – Yes (SEQ 0220) or Revoked Exclusions – No (SEQ 0230).
- o If no Form 2555/2555EZ Box (SEQ 0210) is checked, then Revoked Exclusions -Yes (SEQ 0220) and Revoked Exclusions - No (SEQ 0230) should not be significant.
- 0471 o Form 2555 – Part II or Part III must be present, but not both.
- 0472 o Form 2555/2555EZ – Must be processed at the Philadelphia Submission Processing Center.
- 0473-0474 RESERVED
- 0475 o RESERVED
- 0476 o Schedule EIC – The following fields cannot equal “X”:
Disabled “No” Box – 1 (SEQ 0045) or Disabled “No” Box – 2 (SEQ 0115).
- 0477-0479 RESERVED
- 0480 o Form 8839 – When Identifying Number Child (SEQ 0080, 0160) is significant, it must be within the valid ranges of SSN/ITIN/ATIN’s.
- 0481 o Form 8839 – Eligible Child First Name – 1 (SEQ 0010), Eligible Child Last Name – 1 (SEQ 0020), Eligible Child Name Control – 1 (SEQ 0030), Year of Birth – 1 (SEQ 0040), and Identifying Number Child – 1 (SEQ 0080) must be significant.
- o 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 0010, 0090); Eligible Child Last Name (SEQ 0020, 0100); Eligible Child Name Control (SEQ 0030, 0110); Year of Birth (SEQ 0040, 0120); and Identifying Number Child (SEQ 0080, 0160).
- o Eligible Child Name Control (SEQ 0030, 0110) must be in the correct format.
- 0482 o Form 8839 – Year of Birth – 1 (SEQ 0040) and Year of Birth – 2 (SEQ 0120) cannot be greater than current tax year.

- 0483 o Form 8839 – Identifying Number Child (SEQ 0080, 0160) cannot equal another Identifying Number Child (SEQ 0080, 0160) on any occurrence of Form 8839 on the return. Identifying Number Child (SEQ 0080, 0160) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.
- 0484 o Form 8839 – If Year of Birth – 1 or – 2 (SEQ 0040, 0120) is prior to “1987”, then the corresponding Disabled Over 18 Box – 1 or –2 (SEQ 0049, 0129) must equal “X”.
- 0485 o Form 8839 – Modified AGI (SEQ 0240) must be less than \$199,450 unless one of the following exceptions applies:
 - o Carryforward of Adoption Credit to Current Year (SEQ 0284) is significant and Adoption Literal (SEQ 0368) on Form 1040/1040A does not equal “SNE” or “PYAB”.
 - o Adoption Literal (SEQ 0368) on Form 1040/1040A equals “AB” and Adoption Amount (SEQ 0369) is positive.
- 0486 o Form 1040/1040A – When Adoption Credit (SEQ 0960) is significant, Form 8839 must be present.
 - o When Adoption Literal (SEQ 0368) equals “AB”, “SNE”, or “PYAB”, Adoption Amount (SEQ 0369) must be significant and page 2 of the first occurrence of Form 8839 must be present.
- 0487 o Form 8839 – If Adoption Credit (SEQ 0297) is significant, then it must equal Adoption Credit (SEQ 0960) on Form 1040/1040A.
- 0488 o Form 8839 - When more than one Form 8839 is present, only the first occurrence of Form 8839 can contain entries in the following fields: SEQs 0230 through 0297, 0350, and 0380 through 0450.
- 0489 o RESERVED
- 0490 o Summary Record – If Year of the Electronic Postmark Date (SEQ 0260) is present, Year of Electronic Postmark Date must equal the current processing year.
- 0491 o Summary Record – If one of the three fields is present, then all of the following fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280).
- 0492 o RESERVED
- 0493 o Summary Record – Software Identification Number (SEQ 0230) must be present.
- 0494 o Form 1040 – If Form 8689 Amount (SEQ 1246) is significant, then Form 8689 must be present.
- 0495 o Form 1040 – If Filing Status (SEQ 0130) is not equal to “2”, then only one Form 4563 can be present.
 Form 1040 – If Filing Status (SEQ 0130) is equal to “2”, then two Forms 4563 can be present.
 - o
- 0496 o Form 4563 – When only one Form 4563 is present, Taxpayer SSN (SEQ 0020) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
 - o When two Forms 4563 are present, Taxpayer SSN (SEQ 0020) of the first Form 4563 must equal Primary SSN (SEQ 0010) of Form 1040 and Taxpayer SSN (SEQ 0020) of the second Form 4563 must equal Secondary SSN (SEQ 0030) of Form 1040.
- 0497-0498 RESERVED
- 0499 o The Employer Identification Number (SEQ 0040) of Form W-2 and/or W-2GU, Payer Identification Number (SEQ 0026) of Form W-2G, and Payer Identification Number (SEQ 0050) of Form 1099-R is invalid for processing an Individual e-filed return.

- 0500 o Primary SSN (SEQ 0010) and Primary Name Control (SEQ 0050) of the Tax Form must match data from the IRS Master File.
- 0501 o Qualifying SSN (SEQ 0015, 0085) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 0007, 0077) must match data from the IRS Master File.
- 0502 o Employer Identification Number (SEQ 0040) of Form W-2 and/or W-2GU, Payer Identification Number (SEQ 0026) of Form W-2G, and Payer Identification Number (SEQ 0050) of Form 1099-R and Company or Trust Identification Number (SEQ 0120) of Form 2439 must match data from the IRS Master File.

Note: Form 1099-R is ONLY required when federal income tax is withheld.

- 0503 o Secondary SSN (SEQ 0030) and Spouse's Name Control (SEQ 0055) of the Tax Form must match data from the IRS Master File or If filing status (SEQ 0130) is equal to "4" and Exempt Spouse (SEQ 0163) is equal to "X", then the Spouse SSN (SEQ 0030) and Exempt Spouse Name Control (SEQ 0165) must match data from the IRS Master File.
- 0504 o Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must match data from the IRS Master File.
- 0505 o Employer Identification Number (SEQ 0040) of Form W-2 and/or W-2GU, or Payer Identification Number (SEQ 0026) of Form W-2G, or Payer Identification Number (SEQ 0050) of Form 1099-R or Company/Trust Identification Number (SEQ 0120) of Form 2439 was issued in the current processing year.
- 0506 o Qualifying SSN (SEQ 0015, 0085) of Schedule EIC was previously used for the same purpose.
- 0507 o Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A was previously used for the same purpose.
- 0508 o Primary SSN (SEQ 0010) has been used as a Secondary SSN (SEQ 0030) on another return with filing status 2 - Married filing joint status (SEQ 0130) or with filing status 4 – Head of Household and Exempt Spouse (SEQ 0163) equals to "X"; or Secondary SSN (SEQ 0030) has been used as a Primary SSN (SEQ 0010) on another return.
- 0509 o Secondary SSN (SEQ 0030) 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.
- 0510 o Primary SSN (SEQ 0010) and/or Secondary SSN (SEQ 0030) where the SSN was claimed as an exemption (SEQ 0160) on the return and was also used as a Dependent's SSN (SEQ 0175, 0185, 0195, 0205) on another return or the dependent's SSN has been used on another return as a Primary or Secondary SSN.
- 0511 o Primary SSN (SEQ 0010) was used with the Filing Status (SEQ 0130) other than "3" or "4", and was also used as a Secondary SSN (SEQ 0030) on another return with filing status value "3".
- 0512 o Form 8863 - Student's Name Control (SEQ 0030, 0100, 0170, 0270, 0310, 0350) and corresponding Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) must match data from the IRS Master File.
- 0513 o Secondary SSN (SEQ 0030) was used as a Secondary SSN more than once.
- 0514 o Insured Name Control (SEQ 0295) and Insured SSN (SEQ 0310) of Form 8853 must match data from the IRS Master File.
- 0515 o Primary SSN (SEQ 0010) was used as a Primary SSN more than once.
- 0516 o Primary SSN (SEQ 0010) and the Primary Name Control (SEQ 0050) of the State-Only 1040 Return must match data from the IRS Master File.

- 0517 o Secondary SSN (SEQ 0030) and the Secondary Name Control (SEQ 0055) of the State-Only 1040 Return must match data from the IRS Master File or If filing status (SEQ 0130) is equal to "4" and Exempt Spouse (SEQ 0163) is equal to "X", then the Spouse SSN (SEQ 0030) and Exempt Spouse Name Control (SEQ 0165) must match data from the IRS Master File.
- 0518 o Form 1310 – The Name Control of Person Claiming Refund (SEQ 0050) and the SSN of Person Claiming Refund (SEQ 0070) must match data from the IRS Master File.
- 0519 o Form 8697 - Employer Identification Number of Entity (SEQ 0150) and Employee Name Control (SEQ 0155) on Form 8697, must match data from the IRS Master File.
- 0520 o Employer Name Control (SEQ 0015) and Employer Identification Number (SEQ 0030) of Schedule H must match data from the IRS Master File.
- 0521 o Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) of the Tax Form; Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A; Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN - 2 (SEQ 0085) of Schedule EIC, and Child's SSN (SEQ 0040, 0090, 0140, 0190) of Form 8901.
- 0522 o Primary Date of Birth (SEQ 0010) in the Authentication Record of an Online Return does not match data from the IRS Master File.
Exceptions:
 - o Primary Date of Birth is not required when the Primary Date of Death (SEQ 0020) on Form 1040/A/EZ is significant AND the filing status is MFJ.
 - o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", then the Primary Date of Birth (SEQ 0010) in the Authentication Record of an Online Return is not required.
- 0523 o Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return does not match data from the IRS Master File.
Exceptions:
 - o Spouse Date of Birth is not required when the Secondary Date of Death (SEQ 0040) on Form 1040/A/EZ is significant.
 - o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", then the Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return is not required.
- 0524 o Qualifying Person Name Control - 1, - 2 (SEQ 0120, 0221) and Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441/Schedule 2 do not match data from the IRS Master File.
- 0525 o Eligible Child Name Control - 1, - 2 (SEQ 0030, 0110) and Identifying Number Child - 1, - 2 (SEQ 0080, 0160) of Form 8839 do not match data from the IRS Master File.
- 0526 o Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441/Schedule 2 was previously used for same purpose.
- 0527 o Identifying Number Child - 1, - 2 (SEQ 0080, 0160) of Form 8839 was previously used for same purpose.
- 0528 o Form 8863 - Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) was previously used to claim Education Credit on another tax return.
- 0529 o Declaration Control Number (DCN) (SEQ 0008) of the Tax Return record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year.
- 0530 o RESERVED

- 0531 o Form 1040/1040A/1040EZ – A Date of Death is present on IRS records for the Primary SSN (SEQ 0010).
- 0532 o Form 1040/A/EZ – A Date of Death is present on IRS records for the Secondary SSN (SEQ 0030).
- 0533 o Form 1040/1040A – A Date of Death is present on IRS records for one or more of the Dependents SSN (SEQ +0175, 0185, 0195, 0205 and/or statement records).
- 0534 o Schedule EIC – A Date of Death is present on IRS records for the Qualifying Child (ren) SSN (SEQ 0015, 0085).
- 0535 o Schedule EIC - Qualifying SSN (SEQ 0015, 0085) of Schedule EIC and the corresponding Year of Birth (SEQ 0020, 0090) must match data received from the Social Security Administration.
- 0536 o RESERVED
- 0537 o Form 1040/1040A - Exempt Spouse Name Control (SEQ 0165) and Spouse SSN (SEQ 0030) match data from the IRS Master File.
- 0538-0539 RESERVED
- 0540 o Tax Form – Individuals who have filed returns in a U.S. Possession in the prior year are not eligible to claim Earned Income Tax Credit on electronically filed returns.
- 0541-0559 RESERVED
- 0560 o Form 8901 - Child's SSN (SEQ 0040, 0090, 0140, 0190) and corresponding Child Name Control (SEQ 0030, 0080, 0130, 0180) must match data from the IRS Master File.
- 0561-0562 RESERVED
- 0563 o Form 1040/1040A - Dependent's SSN (SEQ 0175, 0185, 0195, 0205) with Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equal to "X" was previously used for child tax credit.
 - o Form 8901 - Child's SSN (SEQ 0040, 0090, 0140, 0190) was previously used for child tax credit.
- 0564-0565 RESERVED
- 0566 o Form 8901 – A Date of Death is present on IRS records for one or more Child's SSN (SEQ 0040, 0090, 0140, 0190).
- 0567-0599 RESERVED
- 0600 o 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.

Note: The IRS may request additional verification in addition to the completed Form 8862.
- 0601 o RESERVED
- 0602 o Form 8862- Year for Which You Are Filing This Form (SEQ 0010) must equal the current tax year.
- 0603 o RESERVED
- 0604 o RESERVED
- 0605 o RESERVED
- 0606 o Tax Form – IRS Master File indicates that the taxpayer is not allowed to claim the Earned Income Credit for this tax year.
- 0607 o 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 0430) or Total Interest to be Refunded on Decrease (SEQ 0440).

0608-0609 RESERVED

- 0610 o Tax Form - If Address Ind (SEQ 0097) is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066); and the following fields cannot be present: Name Line 2 (SEQ 0070), Street Address (SEQ 0080), City (SEQ 0083), State Abbreviation (SEQ 0087), and Zip Code (SEQ 0095).
- o If Address Ind (SEQ 0097) is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).
- 0611 o Tax Form - Foreign Street Address (SEQ 0062) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, hyphen (-), and slash (/).
- 0612 o Tax Form - Foreign City, State or Province, Postal Code (SEQ 0064) 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 (/).
- 0613 o Tax Form - Foreign Country (SEQ 0066) 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.
- 0614 o Tax Form - Earned Income Credit (SEQ 1180) cannot be significant when State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI", or when Address Ind (SEQ 0097) equals "3".
- 0615 o Tax Form - If State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind (SEQ 0097) equals "3"; or any of the following forms are present: Form 4563, Form 5074, Form 8689, Form 8833, Form 8854, Form 8891 and/or Form W-2GU, then the return must be processed at Philadelphia Submission Processing Center.
- 0616 o Form W-2 – When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State (SEQ 0113).
- o Form W-2G – When Winner’s Address Continuation (SEQ 0143) is significant, then a period (.) must be present in Winners’ State (SEQ 0146).
- o Form W-2GU – When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State (SEQ 0113).
- o Form 1099R – When Recipient’s Address Continuation (SEQ 0080) is significant, then a period (.) must be present in Recipient’s State (SEQ 0092).
- 0617 o RESERVED
- 0618 o RESERVED
- 0619 o Form 8379 – First Injured Spouse Box (SEQ 0030) and Second Injured Spouse Box (SEQ 0060) cannot both equal "X" and cannot both equal blank.
- 0620 o Form 8379 – When Form 8379 is present, the following fields must be significant: either First Injured Spouse Box (SEQ 0030) or Second Injured Spouse Box (SEQ 0060), and either Community Property State–Yes Box (SEQ 0150) or Community Property State–No Box (SEQ 0160).
- 0621 o Form 8379 – When Community Property State Yes Box (SEQ 0150) is equal to "X", one or more of the following community state’s abbreviation must be significant:
 - SEQ 0161 Community Property State Abbreviation for Arizona;
 - SEQ 0162 Community Property State Abbreviation for California;
 - SEQ 0163 Community Property State Abbreviation for Idaho;
 - SEQ 0164 Community Property State Abbreviation for Louisiana;
 - SEQ 0165 Community Property State Abbreviation for Nevada;
 - SEQ 0166 Community Property State Abbreviation for New Mexico;

SEQ 0167 Community Property State Abbreviation for Texas;
SEQ 0168 Community Property State Abbreviation for Washington; and/or
SEQ 0169 Community Property State Abbreviation for Wisconsin.

- 0622 o Form 8379 – When Total Other Income-Joint Return (SEQ 0210) is significant, then the sum of Total Other Income-Injured Spouse (SEQ 0220) and Total Other Income-Other Spouse (SEQ 0230) must equal Total Other Income-Joint Return (SEQ 0210).
- 0623 o RESERVED
- 0624 o Form 8379 – When Standard or Itemized Deduction - Joint Return (SEQ 0540) is significant, then the sum of Standard or Itemized Deduction-Injured Spouse (SEQ 0550) and Standard or Itemized Deduction-Other Spouse (SEQ 0560) must equal Standard or Itemized Deduction-Joint Return (SEQ 0540).
- 0625 o Form 8379 – When Exemptions-Joint Return (SEQ 0570) is present, then either Exemptions-Injured Spouse (SEQ 0580) or Exemptions-Other Spouse (SEQ 0590) must be present and Exemptions-Joint Return (SEQ 0570) must equal Total Exemptions (SEQ 0355) of Form 1040/1040A.
- 0626 o Form 8379 – When Credits-Joint Return (SEQ 0600) is present, then the sum of Credits-Injured Spouse (SEQ 0610) and Credits-Other Spouse (SEQ 0620) must equal Credits-Joint Return (SEQ 0600).
- 0627 o Form 8379 – When Estimated Tax Payments-Joint Return (SEQ 0690) is significant, the sum of Estimated Tax Payments-Injured Spouse (SEQ 0700) and Estimated Tax Payments-Other Spouse (SEQ 0710) must equal Estimated Tax Payments-Joint Return (SEQ 0690).
- 0628 o Form 8379 – When Form 8379 is present, Form 2555/2555EZ, 8833, 8854 and 8891 must not be present.
- 0629 o Form 8379 – When Form 8379 is present, the following fields on Form 1040/A/EZ must not be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province (SEQ 0064), or Foreign Country (SEQ 0066).
- 0630 o Form 8379 – When Form 8379 is present, the State Abbreviation (SEQ 0087) of Form 1040/A/EZ cannot equal “AS”, “GU”, “MP”, “PR”, or “VI”.
 - o When Form 8379 is present, Forms W-2GU, 4563, 5074, and 8689 must not be present.
- 0631 o Form 8379 – When 8379 is present, Filing Status (SEQ 0130) of Form 1040/1040A must equal “2” (Married Filing Joint) or Secondary SSN (SEQ 0030) of Form 1040EZ must be present.
- 0632 o Form 5471 – When Category of Filer-3 (SEQ 0135) is significant, Category 3 Attachment (SEQ 0136) must equal "STMbnn".
 - o 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".
 - o 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".
 - o 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".
 - o 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".
 - o When Other Investments – Beginning (SEQ 2870) or Other Investments – End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".
 - o When Other Assets – Beginning (SEQ 3090) or Other Assets – End (SEQ 3110) is significant, Other Assets (Attach Schedule) (SEQ 3120) must equal "STMbnn".

- o 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".
 - o When Other Liabilities – Beginning (SEQ 3230) or Other Liabilities – End (SEQ 3250) is significant, Other Liabilities (Attach Schedule) (SEQ 3260) must equal "STMbnn".
 - o 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".
 - o When Own 10% Interest in a Partnership – Yes (SEQ 3410) is significant, Own 10% Yes Attachment (SEQ 3425) must equal "STMbnn".
 - o When Own Foreign Entities – Yes (SEQ 3450) is significant, Own Foreign Entities Yes Attachment (SEQ 3465) must equal "STMbnn" or Paper Document Indicator 2 (Form 8858) of the Summary Record must contain 1 in the Summary Record.
 - o 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".
 - o 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".
- 0633 o Form 5471 – The following fields must be positive: SEQs 2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350 and 3360.
- 0634 o Schedule N (Form 5471) – If Deduction for Dividends Paid During Tax Year (SEQ 0750) is significant, then Deduction for Dividends Paid During Tax Year (SEQ 0750) must equal Deduction for Dividends Paid (SEQ 0640).
- 0635 o RESERVED
- 0636 o Form 8865 – For Each Form 8865 present, when Category 2 Filer (SEQ 0090) is significant, at least one Schedule K-1 (Form 8865) must be present.
- 0637 o Form 8865 – Business Activity Code (SEQ 0690) must be within the valid range (111100 – 813000).
- 0638 o Form 8865 – When Owns Constructive Interest (SEQ 1045) 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).
- 0639 o Form 8865 – When Total (SEQ 2240) is significant, Gross Receipts or Sales (SEQ 2220) or Less Returns and Allowances (SEQ 2230) must be significant.
- 0640 o Form 8865 – When Gross Profit (SEQ 2260) is significant, Total (SEQ 2240) or Cost of Goods Sold (SEQ 2250) must be significant.
- 0641 o Form 8865 – When Net Farm Profit (Loss) (SEQ 2280) is significant, Schedule F (Form 1040) must be present.
- 0642 o 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).
- 0643 o 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).

- 0644 o Form 8865 – When Net S-T Capital Gain (Loss) (SEQ 2750) is significant, Net S-T Entire Year Capital Gain (Loss) (SEQ 3230) or Other Income (Loss) (SEQ 3280) must be significant.
- 0645 o RESERVED
- 0646 o Form 8865 – When Net Long-Term Capital Gain (Loss) (SEQ 3130) is significant, Net L-T Capital Gain (Loss) (SEQ 3240) or Other Income (Loss) (SEQ 3280) must be significant.
- 0647 o Form 8865 – When Net Section 1231 Gain (Loss) (SEQ 3270) is significant, Form 4797 must be present.
- 0648 o Form 8865 – When Rehabilitation Expenditures Rental Real Estate (SEQ 3410) is significant, Form 3468 must be present.
- 0649 o RESERVED
- 0650 o RESERVED
- 0651 o RESERVED
- 0652 o RESERVED
- 0653 o Form 8586 - If "Current Year Credit" (SEQ 0110) is significant, one or more Forms 8609-A must be present.
- 0654 o Form 8586 - If "Number of Forms 8609-A Attached" (SEQ 0020) is significant, a matching number of Forms 8609-A must be present.
- 0655 o Form 8865 – If File Form 1065 (SEQ 0800) is equal to "X", then the EIN Foreign Partnership (SEQ 0650) must be numeric and the first two positions must be equal to a valid District Office Code.
- 0656 o RESERVED
- 0657 o Form 8586 – Flow-through Entity EIN (SEQ 0115) must be numeric and the first two digits must equal a valid District Office Code.
- 0658-0659 RESERVED
- 0660 o Form 8586 – When Passive Activity or Total Current Year Credit (SEQ 0140) and Net Income Tax (SEQ 0300) both contain an entry greater than zero, Form 6251 must be present.
- 0661 o Form 8865 – When Number of Foreign Disregarded Entities (SEQ 0960) is significant, Attach List of Entities (SEQ 0965) must equal "STMbnn" or Paper Document Indicator 2 (Form 8858) of the Summary Record must contain 1 in Summary Record.
 - o When Ordinary Income (Loss) (SEQ 2270) is significant, Ordinary Income (Loss) (Attach Schedule) (SEQ 2275) must equal "STMbnn".
 - o When Other Income (Loss) (SEQ 2300) is significant, Other Income (Loss) (Attach Schedule) (SEQ 2305) must equal "STMbnn".
 - o When Other Deductions (SEQ 2440) is significant, Other Deductions (Attach Schedule) (SEQ 2445) must equal "STMbnn".
 - o When Expenses From Other Rental Activities (SEQ 3180) is significant, Expenses (Attach Schedule) (SEQ 3185) must equal "STMbnn".
 - o When Other Income (Loss) (SEQ 3280) is significant, Other Income (Loss) (Attach Schedule) (SEQ 3285) must equal "STMbnn".
 - o When Contributions (SEQ 3300) is significant, Charitable Contributions (Attach Schedule) (SEQ 3305) must equal "STMbnn".
 - o When Other Deductions (SEQ 3350) is significant, Other Deductions (Attach Schedule) (SEQ 3355)

must equal "STMbnn".

- o When Other AMT (SEQ 3720) is significant, Other AMT Items (Attach Schedule) (SEQ 3725) must equal "STMbnn".
 - o 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".
 - o When Other Investments BOY (SEQ 3980) or Other Investments EOY (SEQ 3990) is significant, Other Investments (Attach Schedule) (SEQ 3995) must equal "STMbnn".
 - o When Other Assets BOY (SEQ 4200) or Other Assets EOY (SEQ 4210) is significant, Other Assets (Attach Schedule) (SEQ 4215) must equal "STMbnn".
 - o 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".
 - o When Other Liabilities BOY (SEQ 4340) or Other Liabilities EOY (SEQ 4350) is significant, Other Liabilities (Attach Schedule) (SEQ 4355) must equal "STMbnn".
 - o When Listed Categories BOY (SEQ 4460) or Listed Categories EOY (SEQ 4470) is significant, Listed Categories (Attach Schedule) (SEQ 4475) must equal "STMbnn".
 - o When Total Other Increases (SEQ 4690) is significant, Other Increases (Itemize) (SEQ 4685) must equal "STMbnn".
 - o When Total Other Decreases (SEQ 4730) is significant, Other Decreases (Itemize) (SEQ 4725) must equal "STMbnn".
- 0662 o Form 8865 – The following fields must be positive: SEQs 2320, 2330, 2360, 2370, 2380 and 3100.
- 0663 o RESERVED
- 0664 o Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record is equal to "O", then the PIN Type Code (SEQ 0008) must equal either "O" or Blank.
- o Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record is equal to Blank, then the PIN Type Code (SEQ 0008) must equal "P", or "S", or Blank.
- 0665 o Form 8801 - Total Tax Credits (SEQ 0220) must be greater than zero.
- 0666 o Form 1040 – If Form 8801 Block (SEQ 1005) is equal to "X", then Form 8801 must be present.
- 0667 o Form 4797 – If Form 4797 is present and Gain/Loss (Form 8824 Sec 1231) (SEQ 0456) or Form 8824 Ordinary Gain/Loss for Entire Yr (SEQ 0974) is significant, then Form 8824 must be present.
- 0668 o 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.
- 0669 o 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.
- 0670 o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "S", then the following fields must be present; Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090).
- Exceptions:**
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return, only the following fields (SEQ 0040, 0050, 0065, 0070, 0075, 0080, 0090) are required on the Authentication Record.

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, only the primary fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080, 0090) are required on the Authentication Record.
 - o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", then either the primary fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080, 0090) or the Secondary fields (SEQ 0040, 0050, 0065, 0070, 0075, 0080, 0090) are required on the Authentication Record.
- 0671 o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "S" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) and Spouse Signature (SEQ 0065), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090).
- Exceptions:**
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, only the following fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080, 0090) are required on the Authentication Record.
 - o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", then either the primary fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080, 0090) or the secondary fields (SEQ 0040, 0050, 0065, 0070, 0075, 0080, 0090) are required on the Authentication Record.
- 0672 o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P" or "S", then the ERO EFIN/PIN (SEQ 0090) must be present.
- o When the PIN Type Code (SEQ 0008) is equal to "O", then the ERO EFIN/PIN (SEQ 0090) cannot be present.
- 0673 o RESERVED
- 0674 o Authentication Record – When the PIN Type Code (SEQ 0008) 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 zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.
- Exceptions:**
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) 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 (SEQ 0065) on the Authentication Record.
 - o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; And the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.
 - o When the PIN Type Code (SEQ 0008) is "Blank", then the Primary Taxpayer Signature (SEQ 0035) cannot be present.

- o When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) on the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbwATCH, OPERATIONbALLIEDbFORCE, NORTHERNbwFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record or 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 (SEQ 0065) on the Authentication Record.
- 0675 o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P", "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then 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 (SEQ 0065) on the Authentication Record.
- Exceptions:**
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant but the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return Must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.
 - o When the PIN Type Code (SEQ 0008) is "Blank" and the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) on the return, the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record.
 - o When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) on the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbwATCH, OPERATIONbALLIEDbFORCE, NORTHERNbwFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record or 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 (SEQ 0065) on the Authentication Record.
- 0676 o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P", "S", or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 0035) and Spouse Signature (SEQ 0065) both must be present.
- Exceptions:**
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return, only the Spouse Signature (SEQ 0065) must be present on the Authentication Record.
 - o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, only the Primary Taxpayer Signature (SEQ 0035) must be present on the Authentication Record.
 - o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, only the Primary Taxpayer Signature (SEQ 0035) must be present on the Authentication Record.
 - o When the PIN Type Code (SEQ 0008) is equal to "P", "S" or "O" and the Filing Status is other than "2" (Married Filing Jointly), the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record.
 - o When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbwATCH, OPERATIONbALLIEDbFORCE, NORTHERNbwFORGE, ENDURINGbFREEDOM, COMBATbZONE, or OMBATbZONEbYYYYMMDD", then either the Primary Taxpayer Signature (SEQ 0035) or Spouse Signature (SEQ 0065) must be present on the Authentication Record.

- 0677 o 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.
- 0678 o 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.
- 0679 o Authentication Record – When the PIN TYPE Code (SEQ 0008) is equal to “S” or “O”, the Primary Prior Year Adjusted Gross Income (SEQ 0020) must match the Primary Prior Year Adjusted Gross Income on the IRS Master File.

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return, the Spouse Prior Year Adjusted Gross Income (SEQ 0050) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) 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 Masterfile.

When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbwATCH, OPERATIONbALLIEDbFORCE, NORTHERNbfORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", the Primary Prior Year Adjusted Gross Income (SEQ 0020) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income on the IRS Master File or the Spouse Prior Year Adjusted Gross Income (SEQ 0050) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File.

- 0680 o Authentication Record – When the PIN TYPE Code (SEQ 0008) is equal to “S” or “O” and the Filing Status (SEQ 0130) is “2” (Married Filing Jointly), the Spouse Prior Year Adjusted Gross Income (SEQ 0050) must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File.

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income on the IRS Master File.
- o When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbwATCH, OPERATIONbALLIEDbFORCE, NORTHERNbfORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", the Primary Prior Year Adjusted Gross Income (SEQ 0020) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income on the IRS Master File or the Spouse Prior Year Adjusted Gross Income (SEQ 0050) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File.

- 0681 o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "O", then the following fields must be present; Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code SEQ 0075) and PIN Authorization Code (SEQ 0080).

Exceptions:

- When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), AND the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return, the following fields (SEQ 0040, 0050, 0065, 0070, 0075, 0080) are required on the Authentication Record.
- When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080) are required on the Authentication Record.
- When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", then either the Primary fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080) or the Secondary fields (SEQ 0040, 0050, 0065, 0070, 0075, 0080) are required on the Authentication Record.
- 0682 o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "O" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) and Spouse Signature (SEQ 0065), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Code (SEQ 0080).
- Exceptions:**
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, the following fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080) are required on the Authentication Record.
- o When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", then either the Primary fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080) or the Secondary fields (SEQ 0040, 0050, 0065, 0070, 0075, 0080) are required on the Authentication Record.
- 0683 o Authentication Record – When the PIN TYPE Code (SEQ 0008) is equal to "P" or "S", the first six numeric of the ERO EFIN/PIN (SEQ 0090) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN) (14 digits total).
- 0684 o Authentication Record – When the PIN TYPE Code (SEQ 0008) is equal to "P", "S" or "O", then the Paper Document Indicator 1 (SEQ 0150) or Paper Document Indicator 2 (SEQ 0153) or Paper Document Indicator 3 (SEQ 0156) or Paper Document Indicator 4 (SEQ 0159) or Paper Documents Indicator 5 (SEQ 0162) or Paper Document Indicator 6 (SEQ 0168) or Paper Document Indicator 8 (SEQ 0171) or Paper Document Indicator 9 (SEQ 0171) or Paper Document Indicator 10(SEQ 0171) of Summary Record cannot be present.
- 0685 o Summary Record - Number of Preparer Note Records (SEQ 0110) must equal the number of preparer notes computed by the IRS.
- 0686 o Summary Record - Number of Election Explanation Records (SEQ 0120) must equal the number of election explanations computed by the IRS.
- 0687 o Summary Record - Number of Regulatory Explanation Records (SEQ 0130) must equal the number of regulatory explanations computed by the IRS.

- 0688 o Summary Record - Count of Authentication Record (SEQ 0140) must equal the count of authentication record computed by the IRS.
- 0689 o Authentication Record – The year of Taxpayer Signature Date (SEQ 0070) must equal current processing year.
- 0690 o 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 cannot be present.
- 0691 o Form Payment (Balance Due) – Amount of Tax Payment (SEQ 0060) cannot be greater than Amount Owed (SEQ 1290) of the Tax Form.
- 0692 o Form Payment – Amount of Tax Payment (SEQ 0060) must be greater than zero.
- 0693 o Form Payment – When there are two occurrences of Form Payments, one of the occurrences must have a Tax Type Code (SEQ 0070) of "1040S".
- 0694 o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "S", then the Jurat/Disclosure Code (SEQ 0075) must equal "C".
- 0695 o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P", then the Jurat/Disclosure Code (SEQ 0075) must equal "D".
- 0696 o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "O", then the Jurat/Disclosure Code (SEQ 0075) must equal "A".
- 0697 o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P", then the following fields must be present; Primary Taxpayer Signature (SEQ 0035), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090).

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (Seq 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return , the following fields (SEQ 0065, 0070, 0075, 0080, 0090) are required on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary fields (SEQ 0035, 0070, 0075, 0080, 0090) are required on the Authentication Record.
- o When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", either the Primary fields (SEQ 0035, 0070, 0075, 0080, 0090) or the Secondary fields (SEQ 0065, 0070, 0075, 0080, 0090) are required on the Authentication Record.
- 0698 o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Signature (SEQ 0065), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090).

Exceptions:

- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, the following fields (SEQ 0035, 0070, 0075, 0080, 0090) are required on the Authentication Record.
- o When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", either the Primary fields (SEQ 0035, 0070, 0075, 0080, 0090) or the secondary fields (SEQ 0065, 0070, 0075, 0080, 0090) are required on the Authentication Record.

- 0699 o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P", then the following fields must NOT be present; Primary Prior Year Adjusted Gross Income (SEQ 0020) and Spouse Prior Year Adjusted Gross Income (SEQ 0050).
- 0700 o Form 6781 – When Mixed Straddle Account Election Box (SEQ 0040) equals "X", Statement Required by Regulations (SEQ 0050) must equal "STMbnn".
- 0701 o Form 6781 – When Form 1099-B Adjustments (SEQ 0200) is significant, Form 1099-B Adjustment Schedule (SEQ 0190) must contain "STMbnn".
- 0702 o Form 2120 - Person Supported First Name (SEQ 0020) and Person Support Last Name (SEQ 0030) must be significant.
- 0703 o Form 2120 - Eligible First Name (SEQ 0040), Eligible Last Name (SEQ 0045), SSN (SEQ 0050), Street Address (SEQ 0060), City (SEQ 0070), State Abbr (SEQ 0080), and Zip Code (SEQ 0090) must be significant, else reject the return.
- 0704 o RESERVED
- 0705 o RESERVED
- 0706 o Form 2120 - The Calendar Year (SEQ 0010) must equal the Current Tax Year, else reject the return.
- 0707 o Form 2120 – The Person Supported First Name (SEQ 0020) must equal one of the following Dependent First (SEQs 0170, 0180, 0190, 0200).
 - o Last Name of Person Supported (SEQ 0030) must equal one of the following: Dependent Last Name (SEQs 0171, 0181, 0191, 0201)
- 0708 o Form 2120 - SSN of Eligible Person (SEQ 0050, 0110, and 0230) must be within the valid ranges of SSNs. It must be all numeric characters and cannot equal all zeroes or all nines.
 - o Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 0170, 0050, 0110, and 0230) cannot equal Primary SSN (SEQ 0010) of Form 1040/1040A if the Filing Status (SEQ 0130) equals "1", "3", "4", or "5".
 - o Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 0170) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A if the Filing Status (SEQ 0130) equals "2".
- 0709 o Tax Form - When both the Form 9465 (Installment Agreement Request) and a Form Payment (Balance Due Payment) are attached to the 1040, 1040A, or 1040EZ, the Payment With Tax Return (SEQ 0290) on the Form 9465 must equal to the Amount of Tax Payment (SEQ 0060) on the Form Payment.
- 0710 o Form 9465 – When Direct Debit information is present, Routing Transit Number (RTN) (SEQ 0330) 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).
 - o Bank Account Number (SEQ 0340) 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.
- 0711 o Form 8082 - Only one of the Following fields can equal "X": Pass-Through Entity (Partnership) (SEQ 0050) or Pass-Through Entity (Electing large Partnership) (SEQ 0055) or Pass-Through Entity (S Corporation) (SEQ 0060) or Pass-Through Entity (Estate) (SEQ 0065) or Pass-Through Entity (Trust) (SEQ 0070) or Pass-Through Entity (REMIC) (SEQ 0075).
- 0712 o Form 8082 - Identifying Number of Pass-Through Entity (SEQ 0080) and Name of Pass-Through Entity (SEQ 0090) must be significant.
- 0713 o Form 8082 - The Identifying Number (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.

- 0714 o Form 8697 - Employer Identification Number of Entity (SEQ 0150) and Name of Entity (SEQ 0140) on Form 8697 must be present.
- 0715 o Form 8697 – Only one of the following fields can be significant; REG-Net Amount of Interest You Owe (SEQ 0460) and SMI-Net Amount of Interest You Owe (SEQ 0830).
- 0716 o Form 8697 - Identifying Number (SEQ 0080) must equal either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 0717 o Form 1040 – When F8697 Literal or F8866 Literal (SEQ 1129) is equal to “FORM 8697”, then Form 8697 must be present and when F8697 Literal or F8866 Literal (SEQ 1129) is equal to “FORM 8866”, then Form 8866 must be present.
 - o Form 1040 – When F8697 or F8866 Amount (SEQ 1131) is significant and F8697 Literal or F8866 Literal (SEQ 1129) is equal to “FORM 8697”, then REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830) of Form 8697 must be significant.
 - o Form 1040 – When F8697 or F8866 Amount (SEQ 1131) is significant and F8697 Literal or F8866 Literal (SEQ 1129) is equal to “FORM 8866”, then Net Amount of Interest You Owe (SEQ 0460) of Form 8866 must be significant.
 - o When REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830) of Form 8697 is significant, then F8697 or F8866 Amount (SEQ 1131) of Form 1040 must be significant.
 - o When Net Amount of Interest You Owe (SEQ 0460) of Form 8866 is significant, then F8697 or F8866 Amount (SEQ 1131) of Form 1040 must be significant.
- 0718-0719 RESERVED
- 0720 o Form 3800 – When any two or more of the following forms are present, Form 3800 must be present: Form 3468, Form 5884, Form 5884-A, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8861, Form 8864, Form 8874, Form 8881, Form 8882 or Form 8896.
- 0721 o Form 1040 – When Specify Other Credit Literal (SEQ 1010) equals “8834”, Form 8834 must be present.
 - o When Specify Other Credit Literal (SEQ 1010) equals “8844”, Form 8844 must be present.
 - o If Form 1040, SEQ 1010 (Specify Other Credit Literal) contains “8860”, Form 8860 must be present.
- 0722 o 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 5884-A, 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 8864, Form 8874, Form 8881, Form 8882 or Form 8896 unless Specify Other Credit Literal (SEQ 1010) contains or “TRANS ALASKA”.
- 0723 o Form 3468 – If Certified Historic Structures (SEQ 0050) or Calculated Expenditures Certified Historic Struct. (SEQ 0060) of Form 3468 is present, Qualified Rehabilitation NPS Number must be significant (SEQ 0071).
 - o Form 3468 – If Certified Historic Structures (SEQ 0050) or “Calculated Expenditures Certified Historic Struct. (SEQ 0060) of Form 3468 is present, Date of NPS Approval (SEQ 0071) must be significant. (Certified Historic Structures)
- 0724 o Form 3468 – If Current Year Investment Credit (SEQ 0160) and Net Income Tax (SEQ 0320) both contain an entry greater than zero, then Form 6251 must be present.
- 0725 o Form 3800 – If Current Year Investment Credit (SEQ 0020) is significant, then Form 3468 must be present.
- 0726 o Form 3800 – If Current Year Work Opportunity Credit (SEQ 0030) is significant, then Form 5884 must be present.

- 0727 o Form 3800 – If Current Year Welfare to Work Credit (SEQ 0040) is significant, then Form 8861 must be present.
- 0728 o RESERVED
- 0729 o Form 3800 – If Current Year Credit for Increasing Research (SEQ 0060) is significant, then Form 6765 must be present.
- 0730 o Form 3800 – If Current Year Low-Income Housing Credit (SEQ 0070) is significant, then Form 8586 must be present.
- 0731 o Form 3800 – If Current Year Enhanced Oil Recovery Credit (SEQ 0080) is significant, then Form 8830 must be present.
- 0732 o Form 3800 – If Current Year Disabled Access Credit (SEQ 0090) is significant, then Form 8826 must be present.
- 0733 o Form 3800 – If Current Year Renewable Electricity Production (SEQ 0100) is significant, then Form 8835 must be present.
- 0734 o Form 3800 – If Current Year Indian Employment Credit (SEQ 0110) is significant, then Form 8845 must be present.
- 0735 o Form 3800 – If Current Year Credit for Employer Social Security (SEQ 0120) is significant, then Form 8846 must be present.
- 0736 o Form 3800 – If Current Year Orphan Drug Credit (SEQ 0130) is significant, then Form 8820 must be present.
- 0737 o Form 3800 – If Current Year Credit for Contributions (SEQ 0660) is significant, then Form 8847 must be present.
- 0738 o Form 3800 – If Current Year Trans-Alaska Pipeline Credit (SEQ 0680) is significant, then Current Yr Trans-Alaska Pipeline Attach Statement (SEQ 0675) must equal "STMbnn".
- 0739 o Form 3800 – If Passive Activity Credits (SEQ 0770) is significant, then Passive Activity Credits (SEQ 0740) must not be greater than Current Year General Business Credit (SEQ 0170).
- 0740 o Form 3800 – If Subtract Line 3 from Line 2 (SEQ 0780) is significant, then Subtract Line 3 from Line 2 (SEQ 0190) must not be less than zero.
- 0741 o Form 3800 – If Passive Activity Credits Allowed (SEQ 0790) is significant, then Form 8582-CR must be present unless Passive Activity from Publicly Traded Partnership (SEQ 0800) contains "X".
- 0742 o Form 3800 – If Tentative General Business Credit (SEQ 0850) and Net Income Tax (SEQ 1110) both contain an entry greater than zero, then Form 6251 must be present.
- 0743 o Form 3800 – The following fields must be positive: SEQs 0020, 0030, 0040, 0060, 0070, 0080, 0090, 0100, 0110, 0120, 0130, 0540, 0550, 0560, 0570, 0580, 0590, 0660, 0680, 0690, 0705, 0770, 0790, and 0810.
- 0744 o Form 5884 – If Total Current Year Work Opportunity Credit (SEQ 0110) and Net Income Tax (SEQ 0270) both contain an entry greater than zero, then Form 6251 must be present.
- 0745 o Form 6478 – Qualified Ethanol Fuel Production (SEQ 0020) cannot be greater than 15000000 (fifteen million).
- 0746 o Form 6478 - If Current Year Credit for Alcohol Used as Fuel (SEQ 0230) and Net Income Tax (SEQ 0390) both contain an entry greater than zero, then Form 6251 must be present.
- 0747 o Form 6765 – Fixed-base Percentage (SEQ 0100) cannot be greater than 16% (016000).
- 0748 o Form 6765 – If Subtract Line 3 from Line 2 – Sect. A (SEQ 0040), Subtract Line 12 from Line 9 (SEQ 0130), Subtract line 20 from Line 19 (SEQ 0220), Subtract Line 29 from Line 27 (SEQ 0310), Subtract Line 31 from Line 27 (SEQ 0330) Subtract Line 32 from Line 30 (SEQ 0340), Subtract Line 34 from Line 27 (SEQ 0360), and Subtract Line 35 from line 32 (SEQ 0370) cannot be less than zero.

- 0749 o Form 6765 - If Total current year credit for Increasing Research (SEQ 0460) and Net Income Tax (SEQ 0690) both contain an entry greater than zero, then Form 6251 must be present.
- 0750 o Form 8820 - If Current Year Orphan Drug Credit (SEQ 0050) and Net Income Tax (SEQ 0210) both contain an entry greater than zero, then Form 6251 must be present.
- 0751 o Form 8826 – Subtract Line 2 from Line 1 (SEQ 0030) cannot be less than zero.
- 0752 o Form 8826 – Current Year Disabled Access Credit (SEQ 0070) cannot be greater than 5000.
- 0753 o Form 8826 - If Current Year Disabled Access Credit (SEQ 0070) and Net Income Tax (SEQ 0230) both contain an entry greater than zero, then Form 6251 must be present.
- 0754 o Form 8830 - If Current Year Credit (SEQ 0050) and Net Income Tax (SEQ 0210) both contain an entry greater than zero, then Form 6251 must be present.
- 0755 o Form 8834 - If Tentative Qualified Electric Vehicle Credit (SEQ 0230) and Net Regular Tax (SEQ 0360) both contain an entry greater than zero, then Form 6251 must be present.
- 0756 o Form 8835 - If Current Year Credit (SEQ 0200) and Net Income Tax (SEQ 0360) both contain an entry greater than zero, then Form 6251 must be present.
- 0757 o Form 8844 - If Current Year Credit (SEQ 0120) and Net Income Tax (SEQ 0280) both contain an entry greater than zero, then Form 6251 must be present.
- 0758 o Form 8845 - If Current Year Credit (SEQ 0070) and Net Income Tax (SEQ 0230) both contain an entry greater than zero, then Form 6251 must be present.
- 0759 o Form 8846 - If Current Year Credit (SEQ 0080) and Net Income Tax (SEQ 0240) both contain an entry greater than zero, then Form 6251 must be present.
- 0760 o Form 8847 - If Current Year Credit (SEQ 0050) and Net Income Tax (SEQ 0210) both contain an entry greater than zero, then Form 6251 must be present.
- 0761 o RESERVED
- 0762 o Form 8861 - If Current Year Welfare-to-Work Credit (SEQ 0080) and Net Income Tax (SEQ 0240) both contain an entry greater than zero, then Form 6251 must be present.
- 0763 o Form 8874 - When Current Year Credit (SEQ 0360) and Net Income Tax (SEQ 0560) both contain an entry greater than zero, Form 6251 must be present.
- 0764 o Form 8881 - Current Year Credit (SEQ 0060) cannot be greater than \$500.
- 0765 o Form 8881 - When Current Year Credit (SEQ 0060)" and Net Income Tax (SEQ 0260) both contain an entry greater than zero, Form 6251 must be present.
- 0766 o Form 8882 - When Current Year Credit (SEQ 0090)" and Net Income Tax (SEQ 0310) both contain an entry greater than zero, Form 6251 must be present.
- 0767 o Tax Form - When Third Party Designee "Yes" Box (SEQ 1303) equals to "X", Third Party Designee Name (SEQ 1307) and Third Party Designee PIN (SEQ 1313) must be present.
 - o If the literal "PREPARER" is in Third Party Designee Name (SEQ 1307), then Third Party Designee PIN (SEQ 1313) is not required.
- 0768 o Form 8621 – If Deemed Dividend Election (SEQ 0250) equals "X", then Attach Statement For Post 1986 Earnings & Profits (SEQ 0255) must contain "STMbnn".
- 0769 o RESERVED
- 0770 o Tax Form – Third Party Designee "Yes" Box (SEQ 1303) and Third Party Designee "No" Box (SEQ 1305) cannot both equal "X".
- 0771 o Form 8621- Identifying Number (SEQ 0020) must be significant.

- 0772 o Form 8621 – When Total Distributions From PFIC During Current Tax Year (SEQ 0500) or Total Distributions, Reduced (SEQ 0510) or Enter Gain (LOSS) of A Sec. 1291 Fund (SEQ 0550) is significant then Attach statement for each Distribution and Disposition (SEQ 0555) must contain “STMbnn”.
- 0773 o Form 8621 – When Subtract Line 1b from Line 1a (SEQ 0310) of Form 8621 contains a significant entry, Total Ordinary Dividends (SEQ 0394) of Form 1040 must contain a significant entry.
- o When Subtract Line 2b from Line 2a (SEQ 0340) of Form 8621 contains a significant entry, Schedule D must be present.
- 0774 o RESERVED
- 0775 o Form 8621 – When Elect to Treat POST 1986 Earnings & Profits as an Excess Distribution (SEQ 0250) equals “X”, then Subtract Line 10d from Line 10a (SEQ 0540) must be significant.
- 0776 o Form 8621 – When Elect to Extend Time of PYMT (SEQ 0260) equal “X”, then Subtract Line 3d From Line 3a (SEQ 0390) must be significant. When Subtract Line 3d From Line 3a (SEQ 0390) is positive, Subtract Line 4b from Line 4a (SEQ 0420) must be significant.
- 0777 o Form 8621 – If Election To Recognize Gain On Deemed Sale Of Pfic (SEQ 0270) equals “X”, then e enter Gain (Loss) Of Stock Of A Sec. 1291 Fund (SEQ 0550) must be significant.
- 0778 o Form 1040 – When F8611 Literal (SEQ 1114) equals “LIHCR” and F8611 Amount (SEQ 1116) is significant, then Form 8611 must be present.
- 0779 o 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
- 0780 o RESERVED
- 0781 o RESERVED
- 0782 o Form 982 – When Discharge of Indebtedness in a Title 11 Case (SEQ 0020) equals blank, Discharge of Indebtedness to the Extent Insolvent (SEQ 0030) equals blank, Discharge of Qualified Real Prop Bus Indebtedness (SEQ 0050) equals blank and Discharge of Qualified Farm Indebtedness (SEQ 0040) is equal to “X”, then Amt Excluded From Inc: To Reduce Basis (SEQ 0150) must be blank.
- 0783 o Form 982 – When Amt Excluded From Inc: Under Section 108(b)(5) (SEQ 0100) is significant, then Attach Description of Transactions (SEQ 0085) must equal “STMbnn”.
- 0784 o Form 982 – When Discharge of Qualified Real Prop Bus Indebtedness (SEQ 0050) is significant, then Amt Excluded From Inc: Discharge of Qual Real Prop (SEQ 0090) must be significant.
- 0785 o Form 2439 – All of these fields must be significant: Company or Trust Name Control (SEQ 0050), Company or Trust Name (SEQ 0060), and Company or Trust Identification Number (SEQ 0120).
- 0786 o Form 2439 – Shareholder SSN (SEQ 0130) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 0787-0789 RESERVED
- 0790 o Form 1040 – If Form 2439 Block (SEQ 1202) equal “X”, then Form 2439 must be present and vice versa.
- 0791 o 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), Form 8885 Block (SEQ 1208).
- 0792-0794 RESERVED
- 0795 o RESERVED

- 0796 o RESERVED
- 0797-0804 RESERVED
- 0805 o TRANS Record B (TRANB) must be present.
- 0806 o RESERVED
- 0807-0821 RESERVED
- 0822 o TRANS Record A (TRANA) - Transmission Sequence for Julian Day (SEQ 0080) matches a previously accepted transmission (Duplicate Transmission).
- 0823 o Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.
- 0824 o TRANS Record A (TRANA) - Transmitter EFIN (SEQ 0110) must be present.
- 0825 o 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.
 - o The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part II Record Layouts.
- 0826-0829 RESERVED
- 0830 o RECAP Record - Total EFT (SEQ 0020) 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.
- 0831 o RECAP Record - Total Return Count (SEQ 0030) 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.
- 0832 o 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.
- 0833-0839 RESERVED
- 0840 o RECAP Record - The following fields must equal those in the Trans Record A (TRANA):

IDENTIFICATION	TRANA	RECAP
Electronic Trnsmtr Identification Number (ETIN)	SEQ 0060	SEQ 0040
Julian Day of Transmission	SEQ 0070	SEQ 0050
Transmission Sequence Number for Julian Day	SEQ 0080	SEQ 0060
- 0841-0899 RESERVED
- 0900 o RESERVED
- 0901 o RESERVED
- 0902 o RESERVED
- 0903 o RESERVED
- 0904 o Primary SSN (SEQ 0010) of the Tax Form cannot duplicate a Primary SSN within the same "drain" of returns.
- 0905 o RESERVED
- 0906 o Secondary SSN (SEQ 0030) of the Tax Return cannot duplicate a Secondary SSN within the same "drain" of returns.

0907-0914 RESERVED

0915 o Form 8609-A – If Have Form 8609-No (SEQ 0060) contains “X”, the rest of the fields on the form must be blank.

0916 o Form 8609-A – If Building Qualified Low-Income – No (SEQ 0080) contains “X”, the rest of the fields on the form must be blank.

0917-0920 RESERVED

0921 o Form 8864 – If Current Year Credit (SEQ 0120) and Net Income Tax (SEQ 0290) both contain an entry greater than zero, then Form 6251 must be present.

0922-0924 RESERVED

0925 o Form 8896 – If Current Year Credit (SEQ 0090) and Net Income Tax (SEQ 0290) both contain an entry greater than zero, then Form 6251 must be present.

0926-0929 RESERVED

0930 o Form 6251 - The following fields (when significant) may not be negative: SEQs 0085, 0098, 0100, 0102, 0146, 0150, 0267, 0330.

0931-0949 RESERVED

0950 o Form 8873 - When Election Under Section 942(a)(3) (SEQ 0020) equals “X”, Attachment Election Under Section 942(a)(3)(SEQ 0025) must equal “STMbnn”.

0951 o Form 8873 - When Election Extraterritorial Income Exclusion FSC (SEQ 0030) equals “X”, Attachment Election Extraterritorial Exclusion FSC (SEQ 0035) must equal “STMbnn”.

0952 o Form 8873 - When Aggregate on Tabular Schedule (SEQ 0085) equals “X”, Attachment to Tabular Schedule (SEQ 0090) must equal “STMbnn”.

0953 o Form 8873 - When Tabular Schedule of Transactions (SEQ 0095) equals “X”, Attachment to Schedule of Transactions (SEQ 0100) must equal “STMbnn”.

0954 o Form 8873 - When Group of Transactions (SEQ 0110) equals “X”, Attachment to Group of Transactions (SEQ 0115) must equal “STMbnn”.

0955 o Form 8873 - When Additional Section 263A Costs Trade (SEQ 0310) or Additional Section 263A Costs Sale and Lease (SEQ 0320) is significant, Attachment to Section 263A Costs (SEQ 0325) must equal “STMbnn”.

0956 o Form 8873 - When Other Costs Trade (SEQ 0330) or Other Costs Sale and Lease (SEQ 0340) is significant, Attachment Other Costs (SEQ 0345) must equal “STMbnn”.

0957 o Form 8873 - When Other Expenses and Deductions Trade (SEQ 0430) or Other Expenses and Deductions Sale and Lease (SEQ 0440) is significant, Attachment for Other Expenses and Deductions (SEQ 0445) must equal “STMbnn”.

0958-0960 RESERVED

- 0961 o Form 8901 - Qualifying child data must be complete and correctly formatted.
 - o Child First Name (SEQ 0010, 0060, 0110, 0160) and Child Last Name (SEQ 0020, 0070, 0120, 0170) must contain only alpha characters and spaces. A space cannot be in the first position of either Child First Name or Child Last Name.
 - o Child Name Control (SEQ 0030, 0080, 0130, 0180) must be in the correct format.
 - o Child's SSN (SEQ 0040, 0090, 0140, 0190) must be within the valid ranges of SSN/ITIN/ATINs. It must equal all numeric characters and cannot equal all zeros or all nines.
 - o If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Child First Name, Child Last Name, Child Name Control, Child's SSN, and Relationship.
 - o Qualifying children must be listed starting on the first line, with no blank lines allowed between children.
- 0962 o Form 8901 - Form 8901 may not be e-filed when all of the following are true:
 - o Exempt Self (SEQ 0160) equals "X",
 - o If married filing jointly, Exempt Spouse (SEQ 0163) also equals "X", and
 - o Any child on Form 8901 (SEQ 0010, 0060, 0110, 0160) was under age 16 at the end of the tax year. (Note: A paper return may be filed to include on Form 8901 a married qualifying child, under age 16, who files a joint return for the tax year.)
- 0963 o RESERVED
- 0964 o Form 8901 - Child's SSN (SEQ 0040, 0090, 0140, 0190) cannot equal another Child's SSN from Form 8901. It cannot equal Primary SSN (SEQ 0010), Secondary SSN (SEQ 0030), or a Dependent's SSN (SEQ 0175, 0185, 0195, 0205) from Form 1040 or 1040A.
- 0965-0969 RESERVED
- 0970 o Form 1116 - When Financial Services Income (SEQ 0040) equals "X", Financial Services Income Statement (SEQ 0045) must equal "STMbnn".

Exception: When Financial Services Income (SEQ 0040) equals "X" on two Forms 1116 and the Alt. Min. Tax Literal (SEQ 0010) is significant on one of the two Forms 1116, Financial Services Income Statement (SEQ 0045) must equal "STMbnn" only for the Form 1116 on which the Alt. Min. Tax Literal (SEQ 0010) is not significant.
- 0971 o Form 1116 - When Allocable Expenses A (SEQ 0200) is significant, Allocable Expense Statement A (SEQ 0205) must equal "STMbnn", or When Allocable Expenses B (SEQ 0320) is significant, Allocable Expense Statement B (SEQ 0325) must equal "STMbnn", or When Allocable Expenses C (SEQ 0440) is significant, Allocable Expense Statement C (SEQ 0445) must equal "STMbnn".

- 0972 o Form 1116 - When Other Deductions A (SEQ 0220) is significant, Other Deductions Statement A (SEQ 0225) must equal "STMbnn", or When Other Deductions B (SEQ 0340) is significant, Other Deductions Statement B (SEQ 0345) must equal "STMbnn", or When Other Deductions C (SEQ 0460) is significant, Other Deductions Statement C (SEQ 0465) must equal "STMbnn".
- 0973 o Form 1116 - When Taxes Wthld on Dividends Foreign Curr. A (SEQ 0610), or Taxes Wthld Rent/Roy. Foreign Curr. A (SEQ 0620), or Taxes Wthld on Interest Foreign Curr. A (SEQ 0630), or Other Taxes Paid/Accrued Foreign Curr. A (SEQ 0640) is significant, Taxes Wthld/Paid/Accrued Curr. A Statement (SEQ 0645) must equal "STMbnn", or When Taxes Wthld on Dividends Foreign Curr. B (SEQ 0710), or Taxes Wthld Rent/Roy. Foreign Curr. B (SEQ 0720), or Taxes Wthld on Interest Foreign Curr. B (SEQ 0730), or Other Taxes Paid/Accrued Foreign Curr. B (SEQ 0740) is significant, Taxes Wthld/Paid/Accrued Curr. B Statement (SEQ 0745) must equal "STMbnn", or When Taxes Wthld on Dividends Foreign Curr. C (SEQ 0810), or Taxes Wthld Rent/Roy. Foreign Curr. C (SEQ 0820), or Taxes Wthld on Interest Foreign Curr. C (SEQ 0830), or Other Taxes Paid/Accrued Foreign Curr. C (SEQ 0840) is significant, Taxes Wthld/Paid/Accrued Curr. C Statement (SEQ 0845) must equal "STMbnn".
- 09749 o Form 1116 - When Carryback/Carryover Amount (SEQ 0950) is significant, Carryback/Carryover Explanation (SEQ 0940) must equal "STMbnn".
- 0975 o Form 1116 - When Foreign Tax Reduction Amount (SEQ 0980) is significant, Foreign Tax Reduction Explanation (SEQ 0970) must equal "STMbnn".
- 0976 o Form 1116 - When Adjustments to Taxable Income (SEQ 1020) is significant, Adjustments Explanation (SEQ 1010) must equal "STMbnn".
- 0977-0981 RESERVED
- 0982 o Form 1040 - When Domestic Production Activities Ded (SEQ 0710) is significant it must equal Domestic Production Activities Deduction (SEQ 0530) of Form 8903, and vice versa.
- 0983 o Form 8903 - When Wage-Limited DPA Deduction (SEQ 0390) is significant and Adjusted Gross Income (SEQ 0750) of Form 1040 is positive, Income Limitation (SEQ 0210) must equal the sum of Domestic Production Activities Ded (SEQ 0710) of Form 1040 and Adjusted Gross Income (SEQ 0750) of Form 1040.
- 0984-0985 RESERVED
- 0986 o Form T - When Other Consideration Amount (SEQ 0130) is significant, Other Consideration Amount Statement (SEQ 0135) must equal "STMbnn".
- 0987 o Form T - When Section 631(a) Timber Cutting Election – Yes Box **SEQ 1310** equals "X", Section 631(a) Adjusted Basis Statement (SEQ **1315**) must equal "STMbnn", and Section 631(a) Cut Timber Detail Statement (SEQ **1325**) must equal "STMbnn", and Section 631(a) Timber Valuation Statement (SEQ **1335**) must equal "STMbnn", and Section 631(a) Valuation Comparison Statement (SEQ **1345**) must equal "STMbnn", and Section 631(a) Operations Statement (SEQ **1355**) must equal "STMbnn", and Section 631(a) Activity Status Statement (SEQ **1365**) must equal "STMbnn".
- 0988 o Form T - When Other Consideration Amount-S (SEQ **1440**) is significant, Other Consideration Amount-S Statement (SEQ **1445**) must equal "STMbnn".
- 0989-0998 RESERVED
- 0999 o 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 "0999".
- 1000 o Form 1310 – When the Filing Status Code (SEQ 0130) 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 0040) must equal the Primary SSN (SEQ 0010) of the Tax Form.

- 1001 o Form 1310 – When the Filing Status Code (SEQ 0130) of the Tax Form is equal to "Married Filing Joint", the Decedent's SSN (SEQ 0040) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of the Tax Form.
- 1002 o Form 1310 – The Tax Year Decedent Due Refund (SEQ 0010) must equal the current tax year.
- 1003 o Form 1310 – The year of the Date of Death (SEQ 0030) must equal the current tax year or processing year.
- 1004 o Form 1310 – The Date of Death (SEQ 0030) must be significant and match either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) on the Tax Form.
- 1005 o Form 1310 – When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) equals "X", then all of the following fields must also equal "X": Did Decedent Leave a Will "YES" Box (SEQ 0210) or Did Decedent Leave a Will "NO" Box (SEQ 0220), Court Appointed Personal Rep "NO" Box (SEQ 0240), Personal Rep will be Appointed "NO" Box (SEQ 0260) and Refund Paid out According to State Laws "YES" Box (SEQ 0270).
- 1006 o Form 1310 - When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) and Refund Paid Out According to State Laws "YES" Box (SEQ 0270) are equal to "X", then at least one of the following fields on the Tax Form must be significant: Primary Date of Death (SEQ 0020) or Secondary Date of Death (SEQ 0040).
- 1007 o Form 1310 – Person Claiming Refund Signature (SEQ 0290) and Signature Date (SEQ 0300) must be significant.
- 1008 o Form 1310 – Valid Proof of Death is in my Possession (SEQ 0200) must equal "X".
- 1009 o Form 1310 – Street Address (SEQ 0110) 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 (/).
 - o Street Address (SEQ 0110) is a required field.
- 1010 o Form 1310 – Zip Code (SEQ 0150) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0140). The zip code cannot end in "00", with the exception of 20500 (the White House zip code).
- 1011 o Form 1310 – State Abbreviation (SEQ 0140) must be significant and consistent with the standard state abbreviations issued by the Postal Service.
 - o State Abbreviation (SEQ 0140) is a required field.
- 1012 o Form 1310 – City (SEQ 0130) 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.
 - o City (SEQ 0130) is a required field.
- 1013 o Form 1310 – If Address Ind (SEQ 0160) equals "1" (APO/FPO Address), then City (SEQ 0130) must equal "APO" or "FPO", and State Abbreviation (SEQ 0140) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0150). If State Abbreviation (SEQ 0140) equals "AA", "AE", or "AP", then Address Ind (SEQ 0160) must equal "1".
- 1014 o Tax Form – When Filing Status Code (SEQ 0130) is equal to "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) and Refund (SEQ 1270) are significant, then Form a 1310 must be present for both taxpayers and Name of Person Claiming Refund (SEQ 0060) on the first Form 1310 must be equal to Name of Person Claiming Refund (SEQ 0060) of the second Form 1310.
- 1015 o Tax Form - When Filing Status (SEQ 0130) is equal to "2" and either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) is significant, then Surviving Spouse Yes (SEQ 1325) must also be significant.

- 1016 o Tax Form - When Filing Status Code (SEQ 0130) is NOT equal to "2" and the Primary Date of Death (SEQ 0020) and the Refund (SEQ 1270) are significant, then Form 1310 must be present and Person other than A or B Claiming Decedent Refund (SEQ 0190) must be significant.
- 1017 o Form 1310 – The SSN of Person Claiming Refund must be significant and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
 - o When two Form 1310 are present, the SSN of Person Claiming Refund (SEQ 0070) of the first Form 1310 must equal the SSN of Person Claiming Refund (SEQ 0070) of the second Form 1310.
 - o Exception: When the Filing Status is MFS, the SSN of Person Claiming Refund must be significant and MUST equal Secondary SSN (SEQ 0030) of Form 1040/A/EZ.
- 1018 o Form 1310 – When only one Form 1310 is present, Decedent's SSN (SEQ 0040) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
 - o When two Forms 1310 are present, Decedent's SSN (SEQ 0040) of the first Form 1310 must equal Primary SSN (SEQ 0010) of Form 1040 and Decedent's SSN (SEQ 0040) of the second Form 1310 must equal Secondary SSN (SEQ 0030) of Form 1040.
- 1019 o Tax Form - When Filing Status (SEQ 0130) is "Other Than 2" and the Primary Date of Death (SEQ 0020) is significant, then Personal Representative (SEQ 1326) must also be significant.
 - o Tax Form - When Filing Status (SEQ 0130) is equal to "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant, then Personal Representative (SEQ 1326) must also be significant.
- 1020 o RESERVED
- 1021 o RESERVED
- 1022 o RESERVED
- 1023 o RESERVED
- 1024 o RESERVED
- 1025 o RESERVED
- 1026 o RESERVED
- 1027 o RESERVED
- 1028 o RESERVED
- 1029 o RESERVED
- 1030 o RESERVED
- 1031 o RESERVED
- 1032 o Tax Form - When Primary Date of Death (SEQ 0020) on the Tax Return is significant, the year of Primary Date of Death must equal the current tax year **or processing year** and must match data from the IRS Master File.
 - o When Secondary Date of Death (SEQ 0040) on the Tax Return is significant, the year of Secondary Date of Death must equal the current tax year **or processing year** and must match data from the IRS Master File.

- 1033 o Tax Form - When Primary Date of Death (SEQ 0020) on the Tax Return is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).
- o When Secondary Date of Death (SEQ 0040) on the Tax Return is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).
- 1034 o Tax Form - When Primary Date of Death (SEQ 0020) on the Tax Return is significant, then Name Line 2 (SEQ 0070) must also be significant.
- o When Secondary Date of Death (SEQ 0040) on the Tax Return is significant, then Name Line 2 (SEQ 0070) must also be significant.
- 1035 o Tax Form - When the Filing Status (SEQ 0130) is Other Than "2" and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD or less than sign DECD", else reject.
- 1036 o Form 1310 - Name of Person Claiming Refund (SEQ 0060) must equal Name Line 2 (SEQ 0070) of Tax Form.
- o Name Line 2 (SEQ 0070) of Tax Form must equal Name of Person Claiming Refund (SEQ 0060) on Form 1310 if present.
- 1037 o Tax Form - When the Filing Status (SEQ 0130) is "2", and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "DECD space ampersand sign", else reject.
- 1038 o Tax Form - When the Filing Status (SEQ 0130) is "2", and the Secondary Date of Death (SEQ 0040) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD", else reject.
- 1039 o RESERVED
- 1040 o RESERVED
- 1041 o Form W-2GU – When Advance EIC Payment (SEQ 0200) is significant, taxpayers cannot file Form 1040EZ.
- 1042 o Form W-2GU – Employer City (SEQ 0070) must contain at least three characters.
- 1043 o Form W-2GU – Employer Identification Number (SEQ 0040) must be numeric, then first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2GU Indicator (SEQ 0300) 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 o Form W-2GU - The following fields must be significant: Employer Name (SEQ 0050), Employer Address (SEQ 0060), Employee Name (SEQ 0090), Employee Address (SEQ 0100), Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120).
- o Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages.
- o Exception: When a period (.) is present in the Employee State (SEQ 0113), the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.
- 1045 o Form W-2GU – Employee SSN (SEQ 0080) must equal either the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.
- 1046 o Summary Record – Number of Forms W-2GU Records (SEQ 0063) must equal the number of Forms W-2GU computed by the IRS.

- 1047 o Form W-2GU – If the total of Wages (SEQ 0120) from Form(s) W-2GU is greater than \$4,999 and the Adjusted Gross Income (SEQ 0750) of Tax Form is greater than \$49,999, then Form 1040 must be used, Form 5074 must be attached and the return must be processed at the Philadelphia Submission Processing Center.
- 1048 o Tax Form – If the State Abbreviation (SEQ 0087) is equal to "GU" and Wages, Salaries, and Tips (SEQ 0375) equals the total amount(s) of Wages (SEQ 0120) from Form(s) W-2GU and Wages, Salaries, and Tips (SEQ 0375) equals Total Income (SEQ 0600) from Form 1040/A or Adjusted Gross Income (SEQ 0750) from Form 1040EZ and Total Payments (SEQ 1250) equals the total amount(s) of Guam Withholding (SEQ 0130) from Form(s) W-2GU, then this return must be filed with the Department of Revenue and Taxation, Government of Guam.
- 1049 o Tax Form - Tax returns from the U.S. Possessions of American Samoa, Guam, and the Commonwealth of the Northern Mariana Islands may not be electronically filed.
- 1050 o Form 8594 – When SEQ 0300 is present, then SEQ 0315 must equal "STMbnn".
- 10515 o Tax Form - Earned Income Credit may not be claimed by residents of the U.S. Possessions or foreign countries.
- 1052-1054 RESERVED
- 1055 o RESERVED
- 1056 o RESERVED
- 1057 o RESERVED
- 1058-1059 RESERVED
- 1060 o STCGL/LTCGL – Schedule D Page 1 or Form 8865 Page 1 must be the next record after the Capital Gain/Loss Records.
 - o The Subpart Type (SEQ 0001) and Subpart Occurrence Number (SEQ 0005) must match the Record ID (SEQ 0000) and Schedule/Form Occurrence Number (SEQ 0005) from the parent (Schedule D or Form 8865) that immediately follows the Capital Gain Records.
- 1061 o STCGL/LTCGL – The Transaction Occurrence Number (SEQ 0010) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".

- 1062 o STCGL/LTCGL – Any STCGL Reference number "STCGL" occurring within a tax return must have a corresponding STCGL Record.
- o Any LTCGL Reference number "LTCGL" occurring within a tax return must have a corresponding LTCGL Record.
- o If ST Property Desc 1 of Schedule D (SEQ 0020) is equal to "STCGL" then SEQ 0030 – 0290 must be blank. If LT Property Desc 1 of Schedule D (SEQ 0880) is equal to "LTCGL" then SEQ 0890 – 1155 must be blank.
- o 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 o Summary Record – Number of STCGL Records (SEQ 0133) must equal the number of STCGL Records computed by the IRS.
- 1064 o Summary Record – Number of LTCGL Records (SEQ 0135) must equal the number of LTCGL Records computed by the IRS.
- 1065-1067 RESERVED
- 1068 o Tax Form – If Nontaxable Combat Pay Election (SEQ 1185) is significant, it must equal total nontaxable combat pay on Forms W-2. On Form W-2, nontaxable combat pay is the amount in Employer's Use Amount (SEQ 0246, 0256, 0259, 0262, statement) when the corresponding Employer's Use Code (SEQ 0242, 0252, 0257, 0260, statement) is "Q".
- o Exception – When PYEI Literal (SEQ 1175) equals "PYEI" and Nontaxable Combat Pay Election (SEQ 1185) is significant, the prior year nontaxable combat pay amount must be used.
- 1069 o Form 1040/1040A - When Earned Income Credit (SEQ 1180) and Additional Child Tax Credit (Form 8812) (SEQ 1192) are both significant, and the Hurricane Katrina election to use prior year earned income is made for one credit, the election must be made for both credits. The election is made when PYEI Literal (SEQ 1175) of Form 1040/1040A equals "PYEI" and 2004 Earned Income Indicator (SEQ 0019) of Form 8812 equals "X".
- 10704 o Form 8885 - When only one Form 8885 is present, SSN of Recipient (SEQ 0020) must equal the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- o When two Forms 8885 are present, SSN of Recipient (SEQ 0020) of the first Form 8885 must equal the Primary SSN (SEQ 0010) of Form 1040 and SSN of Recipient (SEQ 0020) of the second Form 8885 must equal the secondary SSN (SEQ 0030) of Form 1040.
- o When two Forms 8885 are present, SSN of Recipient (SEQ 0020) of the first Form 8885 cannot equal SSN of Recipient (SEQ 0020) of the Form 8885 of the second Form 8885.
- 1071 o Form 1040 - If Form 8885 Block (SEQ 1208) is significant, then Form 8885 must be attached and vice versa.
- 1072 o Form 8885 – On each Form 8885 at least one of the following fields must equal "X": SEQ 0035, 0045, 0055, 0065, 0075, 0085, 0095, 0105, 0115, 0125, 0135 or 0145.
- 1073 o Form 8885 – Amount Paid for Health Insurance (SEQ 0190) must contain a significant entry.
- 1074 o Form 8885 – If "Advance Payments" (SEQ 0240) does not contain a significant amount, "Multiply Line 4 by 65%" (SEQ 0230) must equal "Health Coverage Tax Credit" (SEQ 0250).
- 1075 o 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 call the DOL at 1-877-US-2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.

- 1076 o Form 8885 – When any of the Month boxes (SEQ 0035, 0045, 0055, 0065, 0075, 0085, 0095, 0105, 0115, 0125, 0135, 0145) or Amount Paid for Health Insurance (SEQ 0190) contain a significant entry, then the PIN TYPE Code (SEQ 0008) of the Authentication Record must be blank. (Note: This error will be set on the PIN TYPE Code).
- 1077-1079 RESERVED
- 10801 o Form 1040 – If Form 8859 Block (SEQ 0990) equals "X", then Form 8859 must be attached.
- 1081-1084 RESERVED
- 1085 o Form 8889 - SSN of HSA account beneficiary (SEQ 0010) of Form 8889 must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 1086 o RESERVED
- 1087-1089 RESERVED
- 1090 o RESERVED
- 1091-1093 RESERVED
- 1094 o Form 1040 - When Filing A Community Property State Return (SEQ 1317) is significant, the Allocation Record must be present and the Filing Status equals "3", the State Abbreviation (SEQ 0087) must equal one of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington) and WI (Wisconsin) and vice versa.
- 1095 o Allocation Record - When the Allocation Record is present, Total Income (SEQ 0250) must be significant and cannot be zero filled or blank.
 - o Exception: This check is bypassed when Combat Pay has been excluded from Income.
- 1096 o Summary Record - Count of Allocation Record (SEQ 0105) must equal the count of Allocation Record computed by the IRS.
- 1097-1099 RESERVED
- 1100-1119 RESERVED
- 1120 o Form 4684 – If more than one Form 4684 is present, only the first occurrence of Form 4684 can contain entries in the following fields: SEQ 0400, 0410, 0420, 0430, 0445, 0447, 0451, and 0453.
- 1121-1149 RESERVED
- 1150 o Authentication Record – An Authentication Record must be present when the Practitioner PIN, Self-Select PIN by Practitioner, Online Self-Select PIN or Regular Online (Form 8453-OL) is used.
- 1151-1154 RESERVED
- 1155 o Authentication Record – When the Primary Taxpayer Signature (SEQ 1321) or Spouse Signature (SEQ 1324) on the Tax Return is significant, the PIN TYPE Code (SEQ 0008) on the Authentication Record must be present and must be P, S, or O.
- 1156-1169 RESERVED
- 1170 o Form 3800 – If Current Year New Markets Credit (SEQ 0540) is significant, then Form 8874 must be present.
- 1171 o Form 3800 – If Credit for Small Employer Pension Plan Startup Cost (SEQ 0550) is significant, then Form 8881 must be present.

- 1172 o Form 3800 – If Credit for Employer-Provided Child Care Facilities (SEQ 0580) is significant, then Form 8882 must be present.
- 1173 o Form 3800 – If Current Year Biodiesel Fuels Credit (SEQ 0580) is significant, then Form 8864 must be present.
- 1174 o Form 3800 – If Current Year Low Sulfur Diesel Fuel Credit (SEQ 0590) is significant, then Form 8896 must be present.
- 1175 o Form 3800 – If Katrina Employee Retention Credit (SEQ 0705) is significant, then Form 5884-A must be present.
- 1176-1199 RESERVED
- 1200 o Form 8891 - Registered Retirement Savings Plan Box (SEQ 0110) and Registered Retirement Income Fund Box (SEQ 0120) cannot both equal "X", and cannot both equal blank.
- 1201 o Form 8891 - Beneficiary Plan Status Box (SEQ 0130) and Annuitant Plan Status Box (SEQ 0140) cannot both equal "X", and cannot both equal blank.
- 1202 o Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals "X", Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150), and Previous U.S. Tax Deferral Elect "No" Box (SEQ 0160), and U.S. Tax Deferral New Elect Box (SEQ 0180) cannot equal "X", and First Year U.S. Tax Deferral Elect (SEQ 0170) cannot be significant.
- 1203 o Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals blank, Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150) and Previous U.S. Tax Deferral Elect "No" Box (SEQ 0160) cannot both equal "X", and cannot both equal blank.
- 1204 o Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals blank, and if Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150) equals "X", First Year U.S. Tax Deferral Elect (SEQ 0170) must be significant, and U.S. Tax Deferral New Elect Box (SEQ 0180) cannot equal "X".
- 1205 o Form 8891 - If Annuitant Plan Status Box (SEQ 0140), or Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150), or U.S. Tax Deferral New Elect Box (SEQ 0180) equals "X", Current Year Plan Contributions (SEQ 0220), and Current Year Undistributed Interest (SEQ 0230), and Current Year Undistributed Ordinary Dividends (SEQ 0240), and Current Year Undistributed Qualified Dividends (SEQ 0250), and Current Year Undistributed Capital Gains (SEQ 0260), and Current Year Undistrib Other Income Total Amount (SEQ 0280) cannot be significant, and Current Year Undistrib Other Income List Statement (SEQ 0270) cannot be significant, and cannot equal "STMbnn".
- 1206-1214 RESERVED
- 1215 o Form 1040/1040A - When Exemption Amount (SEQ 0810) exceeds an amount equal to \$3,200 multiplied by Total Exemptions (SEQ 0355), Form 8914 must be present to substantiate the higher exemption amount.
- o Form 8914 - When Form 8914 is present, Net Total Exemption Amount (SEQ 0940) must equal Exemption Amount (SEQ 0810) of Form 1040/1040A
- 1216 o Form 8914 - Entries for displaced individuals must begin on the first line. No lines may be skipped between individuals.
- o If any field of a displaced individual's entry significant then all fields of the entry must be significant. Each entry consists of Individual First Name, Individual Last Name, Individual Name Control, Individual SSN, Former Street Address, Former City, Former State, Former Zip Code, and Days Lived With You.
- o Individuals' SSNs must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers

1217-1220 RESERVED

1221 o Form 8915 - SSN of Qualified Taxpayer (SEQ 0020) on the first Form 8915 must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A

1222 o Form 8915 - SSN of Qualified Taxpayer (SEQ 0020) on the second Form 8915 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040/1040A and must not be equal to SSN of Qualified Taxpayer (SEQ 0020) on the first Form 8915. When both spouses are filing Form 8915, Form 8915 for the primary taxpayer must precede Form 8915 for the secondary taxpayer .

1223-1299 RESERVED

1300 o RESERVED

1301 o RESERVED

1302 o RESERVED

1303 o Form 8862 – If Number of Days Child 1/Child 2 Lived in U.S. (SEQ 0062/0072) is less than 184, then Child 1/Child 2 Date of Birth (SEQ 0082/0092) or Child 1/Child 2 Date of Death (SEQ 0084/0094) must be present.

1304 o RESERVED

1305 o Form 8862 - If Person Lived w/Child –Yes (SEQ 0290) equal “X”, then one of the following must be present;

Other Person Name -1 Child 1 (SEQ 0310) and Other Person Relationship -1 Child 1 (SEQ 0320).

If Child 2 is present, then the following must be present;Other Person Name -1 Child 2 (SEQ 0380) and Other Person Relationship -1 Child 2 (SEQ 0390).

1306-9999 RESERVED

**ERROR REJECT CODE (ERC) Explanations
for Electronically Transmitted Documents
(Forms 56, 2350, 4868, 9465, and Form Payment)**

See Appendix for assistance in identifying SEQ numbers.

- 0003 o The Tax Period must be "200512".
- 004 o 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.
 - o The Primary Social Security Number (P-SSN) (Field 0003 of the Record Id) must be numeric.
 - o The Primary SSN (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN of the Form.
 - o The Form 4868 Primary SSN (SEQ 0090) is a required field.
 - o The Form 9465 Primary SSN (SEQ 0020) is a required field.
 - o The Form 2350 Primary SSN (SEQ 0030) is a required field.
 - o The Form payment Primary SSN (SEQ 0010) is a required field.
 - o The SSN of the Summary record (Field 0002) must be numeric.
- 0006 o 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.
 - o The Form 4868 Primary Name Control (SEQ 0010) is a required field.
 - o The Form 9465 Primary Name Control (SEQ 0015) is a required field.
 - o The Form 2350 Taxpayer's Name Control (SEQ 0020) is a required field.
 - o 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.

- 0007
 - o Street Address (Form 9465 SEQ 0050, Form 2350 SEQ 0070, and 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 (/).
 - o Foreign Street Address (Form 2350 SEQ 0110, and 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 (/).
 - o Foreign City State or Province (Form 2350 SEQ 0120, and 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 (/).
 - o The first position or character entered in the Street Address must be alphabetic or numeric.
 - o Street Address (Form 9465 SEQ 0050) is a required field.
- 0010
 - o 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.
 - o Significant money fields must be right-justified and zero-filled. Money fields must be whole dollars (no cents).
 - o Significant date fields with a length of eight positions must contain eight numeric characters in YYYYMMDD format. Significant date fields with a length of six positions must contain six numeric characters in YYYYMM format when transmitted in variable or fixed format.
 - o The PIN must be numeric and greater than zeros.
- 0014
 - o This reject code is set for fields which are defined in Part 3, Section 7 Record Layouts as "NO ENTRY".
- 0016
 - o Zip Code (Form 9465 SEQ 0090, Form 2350 SEQ 0100, and 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).
 - o Zip Code (Form 9465 SEQ 0090) is a required field.

- 0020 o Name Line 1 (Form 4868 SEQ 0030) or Taxpayer's Name (Forms 56, 2350, 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, and 9465 cannot have ampersand (&).

- o If Spouse Name for Form 9465 (SEQ 0030), and Form 2350 (SEQ 0040) is present, it must meet the same criteria for validation as Taxpayer's Name.
- o The Name Line 1 (Form 4868 SEQ 0030) is a required field.
- o Taxpayer's Name for Forms 56 and 9465 (SEQ 0010), and Form 2350 (SEQ 0010) is a required field.
- 0022 o State Abbreviation (Form 9465 SEQ 0080, Form 2350 SEQ 0090, and Form 4868 SEQ 0060) must be alpha and consistent with the standard state abbreviations issued by the Postal Service.
- o State Abbreviation (Form 9465 SEQ 0080) is a required field.
- 0023 o The City (Form 9465 SEQ 0070, Form 2350 SEQ 0080, and Form 4868 SEQ 0050) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.
- o The Foreign Country (Form 2350 SEQ 0120, and Form 4868 SEQ 0036) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.
- o City may not contain consecutive, embedded spaces. Only alphabetic characters and spaces are valid. DO NOT abbreviate cities.
- o The City (Form 9465 SEQ 0070) is a required field.
- 0027 o The Electronic Document Originator Name (Field 0010) must be present in the Summary Record.
- o 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.

- 0028 o The Two Digit Electronic Filing Identification Number (EFIN) Prefix Codes in the EFIN of the Originator in the Document Record must be valid.

An "out of service center" Two Digit Electronic Filing Identification Number (EFIN) Prefix Codes is permitted when Processing Site equals "G" (Philadelphia) and at one of the following is present: Forms 56, 2350, 4868, 9465, and address indicator of the Form equal to "3" or State Abbreviation is a U.S. Possession.
- 0030 o A Form Payment must be accompanied by Forms 4868 or 2350, if there is a payment.

o An Authentication record must be present with Form 56, 2350, 9465 and Form 4868 with a payment.
- 0031 o The Document Sequence Number must be numeric.
- 0032 o The Declaration Control Number must be numeric.
- 0033 o Fields on a record must NOT be longer than specified in Section 7 Record Layouts.
- 0034 o For each record, significant data must be present following the Record ID.
- 0035 o Sequence Numbers of fields for each record must be in ascending order and valid for that tax document.
- 0044 o The incoming record has an invalid RECORD ID. The Form is invalid for Electronic Transmitted Documents, or the page number is incorrect or duplicated.
- 0045 o The number of occurrences for tax documents cannot exceed the allowed number.

o The format and content of the record identification information (Record ID) which begins each type of record must be exactly as presented in the input specifications.
- 0060 o The Document Sequence Number (DSN) must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.
- 0061 o The Declaration Control Number must be in ascending numerical sequence within the transmission. However, the DCN does not have to be consecutive.
- 0062 o The first two digits of the Declaration Control Number must be zeros.
- 0064 o The Year Digit of the DCN must be "6".
- 0071 o 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.
- 0167 o Form 9465 Monthly Payment Date (SEQ 0310) must be present and within the range of 01 to 28.
- 0168 o Form 9465 Monthly Payment (SEQ 0300) must be \$25.00 or more.
- 0172 o Form 9465 Amount Owed (SEQ 0280) CANNOT be greater than \$25,000.

- 0304
 - o If Form Payment is for an extension payment the primary PIN (SEQ 0035) must be present and numeric.
 - o If Spouse's SSN is present and Form Payment is present, the spouse's PIN must be present.
 - o The Primary PIN number must be present for Form 2350(SEQ 0330), and Form 9465 (SEQ 380), unless Other Than Taxpayer (SEQ 0300) is present.
 - o If preparer name is present, preparer signature date (SEQs 0305, or 0355) must be present.
- 0305
 - o Agent's name (if applicable) cannot be used as return label without taxpayer's name for Form 2350.
- 0306
 - o For return label for Form 2350, agent Name (SEQ 0380) cannot be present without taxpayer's name (SEQ 0370).
 - o For the extensions filed from foreign country (excluding U.S. possessions), address indicator (Form 56 SEQ 0220, Form 2350 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.
- 0310
 - o Forms 4868 and 2350 must be received no later than April 17, 2006 or April 22, 2006 in the case of corrected forms.
- 0311
 - o Foreign Forms 4868 and 2350 must be received no later than June 15, 2006 in the case of retransmitted for June 20, 2006.
- 0312
 - o If the Spouse SSN (SEQ 0100) on Form 4868 is present, the Name Line 1 (SEQ 0030) must contain an ampersand.
 - o If the Name Line 1 (SEQ 0030) contains an ampersand, the Spouse SSN (SEQ 0100) must be present.
 - o If the Spouse SSN (SEQ 0060) on Form 2350 is present, Spouse's name (SEQ 0040) must be present.
 - o If the Spouse SSN (SEQ 0060) on Form 2350 is not present, Spouse's name (SEQ 0040) must not be present.
- 0313
 - o The Tax Type Code of Form Payment (SEQ 0070) must be "4868E" for extension payment attached to the Form 4868 and 2350E for Extension payment attached to the Form 2350.
 - o The Tax Type Code of Form Payment (SEQ 0070) is a required Field.
 - o Only one Tax Type Code of Form Payment (SEQ 0070) can be present on each Form 4868.
- 0315
 - o The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.

- 0316 o The Spouse SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.
- 0318 o The Form 56 either the Fiduciary's USA Phone No. (SEQ 0225) or Fiduciary's Foreign Phone No. (SEQ 230) must be present and numeric. It cannot be all zeroes.
 - o The Form 9465 either the Taxpayer's Home Phone (SEQ 0110) or Taxpayer's Work Number (SEQ 0130) or (SEQ 0155) must be present, 10/20 characters long and numeric.
 - o Form Payment – The taxpayer's Day Time Phone Number (SEQ 0090) must be 10 characters long and numeric. It cannot be all zeroes.
- 0320 o The Amount of Tax Payment on the Form PMT (SEQ 0060) must be greater than zeroes.
 - o If Part 2 is present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be equal to the amount on Form 4868, Line 7 (SEQ 0210).
 - o For Form 2350, the Amount of Tax Payment on the Form Payment (SEQ 0060) and (Tax Type Code 2350E), must be equal to the amount on Form 2350, Line 5.
- 0321 o For Form 2350, Line 4 (SEQ 0220 through SEQ 0260) must be filled and valid.
- 0322 o The Extension Date for Form 2350 (SEQ 0160) is a required field.
- 0323 o When Date of Death (SEQ 0250) of Form 56 is present, then Year cannot be equal or later than processing year.
- 0324 o The Tax Form Number (SEQs 0320 and 0353) of Form 56 must contain "1040".
- 0325 o The Tax Year One (SEQ 0330 & 0354), Year Two (SEQ 0332 & 0355), Year Three (SEQ 0334 & 0356), Period One (SEQ 0340 & 0357), Period Two (0342 & 0358) or Period Three (SEQ 0344 & 0359) cannot be all blanks.
- 0326 o The Jurat/Disclosure Code of the Authentication Record (SEQ 0075) must be "E" for Form 4868 with Electronic Funds Withdrawal, "F" for Form 9465, "G" for Form 2350, "H" for Form 56, and "I" for Form 4868 when with Electronic Funds Withdrawal when the Practitioner PIN method is used.
- 0327 o The Preparer Name (SEQ 0350 for Form 2350 must match with Signature of Preparer Other Than Taxpayer SEQ 0100) of Authentication Record.
- 0328 o The Fiduciary Name (SEQ 0610) for Form 56 must match with Fiduciary Name (SEQ 0120) of Authentication Record.
- 0329 o No Form 4868 on file at the IRS or the tax return (Form 1040/A/EZ) has already been filed.

- 0395
 - o The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868 (SEQ 0090) and Form 2350 (SEQ 0030).
 - o If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868 (SEQ 0100) and Form 2350 (SEQ 0060).
 - o The Taxpayer's SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 2350 (SEQ 0030).
 - o If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 2350 (SEQ 0060).

- 0396
 - o 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).
 - o 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.
 - o Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant the Electronic Funds Withdrawal must be from the Checking Account.
 - o The Type of Account for Forms 4868 and 2350 Form Payment, Payment (SEQ 0050) must contain "1" or "2".

- 0397
 - o The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 17, 2006, when a domestic payment is present.
 - o The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than June 15, 2006, when a foreign payment is present.
 - o The Requested Payment Date for Form Payment (SEQ 0080) must be a valid date format (YYYYMMDD).

- 0490
 - o When Electronic Postmark is present, Year of Electronic Post-mark Date (SEQ 0260) must equal the current processing year.

- 0491
 - o 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). (For Authorized Electronic Postmark Transmitters only).

- 0668
 - o Self-Select PIN Program – Taxpayer is ineligible to participate in the Self-select PIN Program since the Primary Taxpayer is a duplicate on the IRS File.

- 0669
 - o Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in Self-select PIN Program since the Secondary Taxpayer is a duplicate on the IRS File.

- 0670
 - o When the PIN Type Code (SEQ 0008) of Authentication Record is “S”, and there is no Electronic Funds Withdrawal, the Primary Date of Birth (SEQ 0010), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.
 - o 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 (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) must be present on the Authentication Record.
- 0671
 - o 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 SEQ 0400 for Form 9465), then Spouse’s Date of Birth (SEQ 0040), Spouse’s Prior Year AGI (SEQ 0050), and Spouse’s Signature (SEQ 0065) must be present.
 - o When the PIN Type Code (SEQ 0008) of the Authentication Record is "S" and the Spouse’s SSN is present on the Form and an Electronic Funds 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) must be present on the Authentication Record.
- 0674
 - o When the PIN Type Code (SEQ 0008) of Authentication Record is “P”, “S” or “O”, then, Taxpayer PIN Number (SEQ 0330 for Form 2350, and SEQ 0380 for Form 9465) must be (numeric and greater than zeroes) and must equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record.
- 0675
 - o When the PIN Type Code (SEQ 0008) of Authentication Record is “P”, “S” or “O”, and Spouse PIN Number is present (SEQ 0340 for Form 2350, and SEQ 0400 for Form 9465) it must match and the Spouse PIN Number must be (numeric and greater than zeroes) and must equal to Spouse Signature (SEQ 0065) of Authentication Record.
- 0677
 - o The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and have not filed previously.
- 0678
 - o The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and has not filed in the prior year.
- 0679
 - o 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.
- 0680
 - o 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.

- 0681
 - o When the PIN Type Code (SEQ 0008) of Authentication Record is “O”, 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.
 - o 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 Authorization Code (SEQ 0080) must be present on the Authentication Record.
- 0682
 - o When the PIN Type Code (SEQ 0008) of Authentication Record is “O” and Spouse PIN Number is present (SEQ 0340 for Form 2350, and 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.
 - o When the PIN Type Code of the Authentication Record is "O" and a Spouse SSN is present on the Form, and an Electronic Funds 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) must be present on the Authentication Record.
- 0697
 - o When the PIN Type Code (SEQ 0008) of Authentication Record is “P”, then, Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.
 - o 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.
- 0698
 - o When the PIN Type Code (SEQ 0008) of Authentication Record is “P” and Spouse PIN Number (SEQ 0340 for Form 2350, and SEQ 0400 for Form 9465) is present, then, Spouse Signature (SEQ 0065) must be present.
 - o For Form 4868 - When the PIN Type Code (SEQ 0008) of Authentication Record is “P”, then, Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.
 - o 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.
 - o 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.
- 0699
 - o 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 (SEQ 0050) must be blank on the Authentication Record.

- 0806 o Processing Site must equal a valid Electronic Filing Site (SEQ 0040): Andover = "C", Austin = "E", Kansas = "F", Philadelphia = "G", Fresno = "H".
- 0822 o The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.
- 0823 o If there is any unrecognizable or inconsistent control data, the transmission will be rejected.

NOTE: DO NOT INCLUDE FORM PAYMENT IN YOUR COUNT.

- 0824 o TRANA Record A(TRANA) – Transmitter EFIN must be (SEQ 0110) Present.
- 0825 o TRANA Record A (TRANA) – Transmission Type (SEQ 0170) must Equal "D" (ETD), or "N" (On-line).
- 0840 o The ETIN and Transmitter's Use Code (Field 0040), Julian day (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA record (Fields 0060-0080).
- 0900 o The Primary SSN must not duplicate the Primary SSN of any previously accepted electronic transmitted Form 4868 for the current tax year.
- 0999 o If more than 96 reject conditions are identified, the last Reject Code will be "0999".

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Label

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

For the year Jan. 1-Dec. 31, 2005, or other tax year beginning , 2005, ending , 20 OMB No. 1545-0074
Your first name and initial Last name 050 Your social security number 010 020
If a joint return, spouse's first name and initial Last name 055 Spouse's social security number 030 040
Home address (number and street). If you have a P.O. box, see page 16. Apt. no. 062 080
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. 100
Presidential Election Campaign 064 066 083 087 095 097 098

Filing Status

1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 140 4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. 150 153 5 Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a 1 60 Yourself. If someone can claim you as a dependent, do not check box 6a. Boxes checked on 6a and 6b 167
6b 1 63 Spouse . . . 164 . . . 165 . . . No. of children on 6c who: 240
c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 19)
*170 +171 +172 +175 +177 +178
180 181 182 185 187 188
190 191 192 195 197 198
200 201 202 205 207 208
d Total number of exemptions claimed 355

Income

357 358 362 364 7 366 367 368 369 370 371 372 373 @374 "STM nn" 375
7 378 379
8a 380
8a Taxable interest. Attach Schedule B if required 380
b Tax-exempt interest. Do not include on line 8a 8b 385
9a Ordinary dividends. Attach Schedule B if required
9a 391 394
b Qualified dividends (see page 23) 392 "F8814" 9b 396
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here
14 Other gains or (losses). Attach Form 4797
14 477 "ROLLOVER"
15a IRA distributions 15a 475 b Taxable amount (see page 25)
16a Pensions and annuities 16a 485 b Taxable amount (see page 25)
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation 545 "REPAID" 551
20a Social security benefits "D" "LSE" 20a 553 b Taxable amount (see page 27)
21 Other income. List type and amount (see page 29) *560 +570 / *574 +577
22 Add the amounts in the far right column for lines 7 through 21. This is your total income 600

Adjusted Gross Income

23 Educator expenses (see page 29) 23 623
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 624
25 Health savings account deduction. Attach Form 8889. 25 635
26 Moving expenses. Attach Form 3903 26 637
27 One-half of self-employment tax. Attach Schedule SE 27 640
28 Self-employed SEP, SIMPLE, and qualified plans 28 650
29 Self-employed health insurance deduction (see page 30) 29 670
30 Penalty on early withdrawal of savings 30 680
31a Alimony paid b Recipient's SSN *693 "STM nn" 31a +695 697
32 IRA deduction (see page 31) 32 700
33 Student loan interest deduction (see page 33) 33 702
34 Tuition and fees deduction (see page 34) 34 705
35 Domestic production activities deduction. Attach Form 8903 35 710
36 Add lines 23 through 31a and 32 through 35 *720 +730 732 733 735 36 740
37 Subtract line 36 from line 22. This is your adjusted gross income 37 750

Tax and Credits

38 Amount from line 37 (adjusted gross income) 774
39a Check if: You were born before January 2, 1941 Blind. Total boxes checked 783
b If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here 39b 786
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 787 "SECT" 933 789
41 Subtract line 40 from line 38 800
42 If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d 810
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 820
44 Tax (see page 37). Check if any tax is from: a 853 Form(s) 8814 b 886 Form 4972 890 "ECR" 900
45 Alternative minimum tax (see page 39). Attach Form 6251 918
46 Add lines 44 and 45 920
47 Foreign tax credit. Attach Form 1116 if required 47 922
48 Credit for child and dependent care expenses. Attach Form 2441 48 925
49 Credit for the elderly or the disabled. Attach Schedule R 49 930
50 Education credits. Attach Form 8863 50 935
51 Retirement savings contributions credit. Attach Form 8880 51 937
52 Child tax credit (see page 41). Attach Form 8901 if required 52 940
53 Adoption credit. Attach Form 8839 53 960
54 Credits from: a Form 8396 990 Form 8859 1000
55 Other credits. Check applicable box(es): a Form 3800 b Form 8801 c Form 1005 1006 1010 55 1015 @1016 "STMbnn"
56 Add lines 47 through 55. These are your total credits 56 1020
57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- 57 1030 1035

Other Taxes

58 Self-employment tax. Attach Schedule SE 58 1040
59 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 59 1070 "RRTA" 1080
60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 60 1095 "NO" 1100
61 Advance earned income credit payments from Form(s) W-2 61 1105
62 Household employment taxes. Attach Schedule H 62 1107
63 Add lines 57 through 62. This is your total tax 63 1124 1126 1128 1129

Payments

64 Federal income tax withheld from Forms W-2 and 1099 64 1150 "Form b1099" 1160
65 2005 estimated tax payments and amount applied from 2004 return 65 1170 @1173 "STM nn"
66a Earned income credit (EIC) 66a 1180 1183 "CLERGY" or "NO"
b Nontaxable combat pay election 66b 1185
67 Excess social security and tier 1 RRTA tax withheld (see page 59) 67 1188
68 Additional child tax credit. Attach Form 8812 68 1192
69 Amount paid with request for extension to file (see page 59) 69 1197
70 Payments from: 70 1210 1245 "FORM 8689" 1246
71 Add lines 64, 65, 66a, and 67 through 70. These are your total payments 71 1250

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d.

72 If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid 72 1260
73a Amount of line 72 you want refunded to you 73a 1270
b Routing number 1272 c Type: Checking Savings
d Account number 1278
74 Amount of line 72 you want applied to your 2006 estimated tax 74 1280
75 Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60 75 1290
76 Estimated tax penalty (see page 60) 76 1276

Amount You Owe

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? 1303 Yes. Complete the following. 1305
Designee's name 1307 Phone no. 1309 Personal identification number (PIN) 1313

Sign Here

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

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



SCHEDULES A&B
(Form 1040)

Schedule A—Itemized Deductions

OMB No. 1545-0074

(Schedule B is on back)

2005

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
1	Medical and dental expenses (see page A-2)	1	015		
2	Enter amount from Form 1040, line 38	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	5 State and local (check only one box):	5	090		
092	a <input type="checkbox"/> Income taxes, or				
094	b <input type="checkbox"/> General sales taxes (see page A-3)				
(See page A-2.)	6 Real estate taxes (see page A-5)	6	100		
	7 Personal property taxes	7	110		
	8 Other taxes. List type and amount	8	140		
	*130 "STM nn" +135				
	9 Add lines 5 through 8	9		150	
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10	159	"STM nn"	160
(See page A-5.)	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-6 and show that person's name, identifying no., and address			@165 "STM nn" *170 "STM nn" +180	+190
Note. Personal interest is not deductible.	12 Points not reported to you on Form 1098. See page A-6 for special rules	11	195		
	13 Investment interest. Attach Form 4952 if required. (See page A-6.)	12	203		
	14 Add lines 10 through 13	13	207		290
Gifts to Charity	15a Total gifts by cash or check. If you made any gift of \$250 or more, see page A-7	15a	350		
If you made a gift and got a benefit for it, see page A-7.	b Gifts by cash or check after August 27, 2005, that you elect to treat as qualified contributions (see page A-7)	15b	355		
	16 Other than by cash or check. If any gift of \$250 or more, see page A-7. You must attach Form 8283 if over \$500	16	360		
	17 Carryover from prior year	17	370		
	18 Add lines 15a, 16, and 17	18		380	
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-8.)	19		390	
Job Expenses and Certain Miscellaneous Deductions	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-8.)	20	410		
(See page A-8.)	21 Tax preparation fees	21	415		
	22 Other expenses—investment, safe deposit box, etc. List type and amount	22	435		
	*420 "STM nn" +430				
	23 Add lines 20 through 22	23	445		
	24 Enter amount from Form 1040, line 38	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-9. List type and amount	27		495	
	*475 "STM nn" +485				
Total Itemized Deductions	28 Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-9 for the amount to enter.	28		520	
	29 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>				

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

Your social security number

Schedule B—Interest and Ordinary Dividends

Attachment
Sequence No. **08**

			Amount
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		025
	..... *030 "STM nn"		+040
	..... 050		060
	..... 070	1	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		288
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815		289	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶		290	
Note. If line 4 is over \$1,500, you must complete Part III.			

			Amount
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"		+310
	..... 320		330
	..... 340		350
	..... 360		370
	..... 380		390
	..... 400		410
	..... 420		430
	..... 440	5	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 1040, line 9a ▶		525
	Note. If line 6 is over \$1,500, you must complete Part III.		

			Yes	No	
Part III Foreign Accounts and Trusts (See page B-2.)	You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.				
	7a At any time during 2005, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1	587 "FORM 8814"			
	b If "Yes," enter the name of the foreign country ▶	600			
8 During 2005, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2	608 "FORM 8814"				
		590	595		
		610	615		



**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2005

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

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

Name of proprietor **010** Social security number (SSN) **015**

A Principal business or profession, including product or service (see page C-2 of the instructions) **020** **B** Enter code from pages C-8, 9, & 10 **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.) ▶ **061**
City, town or post office, state, and ZIP code **062**

F Accounting method: (1) Cash **063** (2) Accrual **064** (3) Other (specify) ▶ **066** *068 "STM nn"

G Did you "materially participate" in the operation of this business during 2005? If "No," see page C-3 for limit on losses **177** Yes **183** No

H If you started or acquired this business during 2005, check here **195**

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



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"	<input type="checkbox"/> Yes	<input type="checkbox"/> No	748 753
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 2005, enter the number of miles you used your vehicle for:					
	a Business	+ 830	b Commuting (see instructions)	+ 840	c Other	+ 850
45	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	+ 860	+ 870	
46	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	+ 880	+ 890	
47a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	+ 900	+ 910	
	b If "Yes," is the evidence written?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	+ 920	+ 930	

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

Net Profit From Business

(Sole Proprietorship)

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

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

OMB No. 1545-0074

2005

Attachment
Sequence No. **09A**

Name of proprietor

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 \$5,000 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 either a sole proprietor or statutory employee.

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-8, 9, & 10

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	198	<input type="checkbox"/>		
2	Total expenses (see instructions). If more than \$5,000, you must use Schedule C.			1	200
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.)			2	700
				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 2005, enter the number of miles you used your vehicle for:
- a** Business +830 **b** Commuting (see instructions) +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

2005

Attachment
Sequence No. **12**

Your social security number

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1 *020 "STCGL"	+030 "VARIOUS"	+040 "BANKRUP"	+050 "EXPIRED"	+060 "EXPIRED"	+075
090	100	110	120	130	145
160	170	180	190	200	215
230	240	250	260	270	285
300	310	320	330	340	350
2 Enter your short-term totals, if any, from Schedule D-1, line 2			639		649
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)			710		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					715
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					725
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet on page D-6 of the instructions					(860)
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)					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) Subtract (e) from (d)
8 *880 "STM nn"	+890 "INHERIT" "VARIOUS"	+900 "BANKRUP"	+910 "EXPIRED"	+920 "EXPIRED"	+935
950	960	970	980	990	1005
1020	1030	1040	1050	1060	1075
1090	1100	1110	1120	1130	1145
1300	1320	1340	1360	1380	1400
9 Enter your long-term totals, if any, from Schedule D-1, line 9			1701		1703
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)			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					1720
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					1731
13 Capital gain distributions. See page D-1 of the instructions			1760 "FORM 8814" 1770		1775
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet on page D-6 of the instructions					(1820)
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back					1835

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below . . .</p>	16	2400	
<p>17 Are lines 15 and 16 both gains? 2420 <input type="checkbox"/> Yes. Go to line 18. 2440 <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>			
<p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-7 of the instructions ▶</p>	18	2460	
<p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-8 of the instructions ▶</p>	19	2480	
<p>20 Are lines 18 and 19 both zero or blank? 2500 <input type="checkbox"/> Yes. Complete Form 1040 through line 43, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040. Do not complete lines 21 and 22 below. 2520 <input type="checkbox"/> No. Complete Form 1040 through line 43, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions. Do not complete lines 21 and 22 below.</p>			
<p>21 If line 16 is a loss, enter here and on Form 1040, line 13, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	(2540)	
<p>22 Do you have qualified dividends on Form 1040, line 9b? 2560 <input type="checkbox"/> Yes. Complete Form 1040 through line 43, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040. 2580 <input type="checkbox"/> No. Complete the rest of Form 1040.</p>			

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

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

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

OMB No. 1545-0074

2005

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

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

1	List the type and location of each rental real estate property :	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No							
A 010	<ul style="list-style-type: none"> • 14 days or • 10% of the total days rented at fair rental value? (See page E-3.)	<table border="1"> <tr> <td>A</td> <td>045</td> <td>050</td> </tr> <tr> <td>B</td> <td>055</td> <td>060</td> </tr> <tr> <td>C</td> <td>065</td> <td>070</td> </tr> </table>	A	045	050	B	055	060	C	065	070
A	045			050								
B	055			060								
C	065	070										
 020											
B 025											
 030											
C 035											
 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"		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-5 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-5 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						25	(1120)
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							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

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

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

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? Yes No **1166** **1167**
If you answered "Yes," see page E-6 before completing this section.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	*1170 "STM nn"	+1172	+1174	+1176	+1180
B	1200	1210	1220	1230	1238
C	1260	1270	1280	1290	1298
D	1320	1330	1340	1350	1358

Passive Income and Loss		Nonpassive Income and Loss			
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1	
A	*+1186 "STM nn"	+1188	+1192	+1194	+1196
B	1243	1247	1253	1255	1257
C	1303	1307	1313	1315	1317
D	1363	1367	1373	1375	1377
29a Totals		1445			1455
b Totals	1475		1485	1495	

30 Add columns (g) and (j) of line 29a **30** **1750**

31 Add columns (f), (h), and (i) of line 29b **31** **(1755)**

32 **Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below **32** **1765**

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A	*1790 "STM nn"	+1800
B	1830	1840

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A	*+1807 "STM nn"	+1813	+1825
B	1847	1853	1865
34a Totals		1913	1917
b Totals	1923		1927

35 Add columns (d) and (f) of line 34a **35** **1933**

36 Add columns (c) and (e) of line 34b **36** **(1937)**

37 **Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below . **1939. "ES. PAYMENT. CLAIMED." 1943** **37** **1945**

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

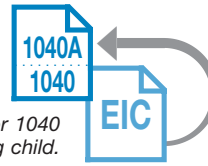
38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-6)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
	*1953 "STM nn"	+1957	+1963	+1967	+1973
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39 1977

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40 1991
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17 ▶	41 2010
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code N; and Schedule K-1 (Form 1041), line 14, code F (see page E-7)	42 2020
43	Reconciliation for real estate professionals. If you were a real estate professional (see page E-1), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	43 2030

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074

2005

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, lines 41a and 41b, or Form 1040, lines 66a and 66b, 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 2 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.				
	010	011	080	081
2 Child's SSN The child must have an SSN as defined on page 44 of the Form 1040A instructions or page 48 of the Form 1040 instructions unless the child was born and died in 2005. If your child was born and died in 2005 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.		015		085
3 Child's year of birth	Year <u>020</u>		Year <u>090</u>	
	<i>If born after 1986, skip lines 4a and 4b; go to line 5.</i>		<i>If born after 1986, skip lines 4a and 4b; go to line 5.</i>	
4 If the child was born before 1987—	030	035	100	105
a Was the child under age 24 at the end of 2005 and a student?	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	<i>Go to line 5.</i>	<i>Continue</i>	<i>Go to line 5.</i>	<i>Continue</i>
b Was the child permanently and totally disabled during any part of 2005?	040	045	110	115
	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	<i>Continue</i>	The child is not a qualifying child.	<i>Continue</i>	The child is not a qualifying child.
5 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"	
6 Number of months child lived with you in the United States during 2005				
• If the child lived with you for more than half of 2005 but less than 7 months, enter "7."				
• If the child was born or died in 2005 and your home was the child's home for the entire time he or she was alive during 2005, enter "12."	070 months		140 months	
	<i>Do not enter more than 12 months.</i>		<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 2005, and (b) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 68 of Form 1040.

**SCHEDULE F
(Form 1040)**

Profit or Loss From Farming

OMB No. 1545-0074

2005

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 **050** (2) Accrual **060**

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

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

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

1	Sales of livestock and other items you bought for resale	1	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	Cooperative distributions (Form(s) 1099-PATR)	5a	180		
5b	Taxable amount	5b		195	
6a	Agricultural program payments (see page F-2)	6a	205		
6b	Taxable amount	6b		210	
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 Federal crop disaster payments (see page F-3):				
a	Amount received in 2005 @251 "STM nn"	8a	245		
8b	Taxable amount	8b		250	
c	If election to defer to 2006 is attached, check here ▶ <input type="checkbox"/> 252 8d Amount deferred from 2004	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 you use the accrual method, enter the amount from Part III, 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		
13	Chemicals	13	300		
14	Conservation expenses (see page F-4)	14	310		
15	Custom hire (machine work)	15	315		
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	320		
17	Employee benefit programs other than on line 25	17	330		
18	Feed	18	340		
19	Fertilizers and lime	19	350		
20	Freight and trucking	20	360		
21	Gasoline, fuel, and oil	21	370		
22	Insurance (other than health)	22	380		
23	Interest: @385 "STM nn"				
a	Mortgage (paid to banks, etc.)	23a	390		
b	Other @395 "STM nn"	23b	400		
24	Labor hired (less employment credits)	24	410		
25	Pension and profit-sharing plans	25		450	
26	Rent or lease (see page F-5):				
a	Vehicles, machinery, and equipment	26a		460	
b	Other (land, animals, etc.)	26b		465	
27	Repairs and maintenance	27		470	
28	Seeds and plants	28		480	
29	Storage and warehousing	29		490	
30	Supplies	30		510	
31	Taxes	31		520	
32	Utilities	32		530	
33	Veterinary, breeding, and medicine	33		540	
34	Other expenses (specify):				
a	*550 "STM nn"	34a		+560	
b	570	34b		580	
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 to line 37. Estates, trusts, and partnerships, see page F-6.	36		675 "PAL"	
37	If you have a loss, you must check the box that describes your investment in this activity (see page F-6). } • If you checked 37a, enter the loss on Form 1040, line 18, and also on Schedule SE, line 1. • If you checked 37b, you must attach Form 6198. Your loss may be limited.	37a		690	
		37b		700	

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

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

38	Sales of livestock, produce, grains, and other products	38	720	
39a	Cooperative distributions (Form(s) 1099-PATR).	39a	730	39b Taxable amount
39b				735
40a	Agricultural program payments	40a	760	40b Taxable amount
40b				770
41	Commodity Credit Corporation (CCC) loans:			
a	CCC loans reported under election @77.5 "%STM n"	41a		780
b	CCC loans forfeited	41b	790	41c Taxable amount
41c				800
42	Crop insurance proceeds	42		810
43	Custom hire (machine work) income	43		820
44	Other income, including Federal and state gasoline or fuel tax credit or refund	44		830
45	Add amounts in the right column for lines 38 through 44	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		890
51	Gross income. Subtract line 50 from line 45. Enter the result here and on Part I, line 11 ▶	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 and on Part I, line 11.

Part IV Principal Agricultural Activity Codes



File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if (a) your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or (b) you are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

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

Select the code that best identifies your primary farming activity and enter it on page 1, line B.

Crop Production

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

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

Animal Production

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

Forestry and Logging

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

**SCHEDULE H
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Household Employment Taxes

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

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

▶ **See separate instructions.**

OMB No. 1545-1971

2005

Attachment
Sequence No. **44**

Name of employer	015	Social security number :020:
010		Employer identification number :030:

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

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 2005 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 2004 or 2005 to **all** household employees? (**Do not** count cash wages paid in 2004 or 2005 to your spouse, your child under age 21, or your parent.)

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 2005 **do not** have to complete this form for 2005.)

Part I Social Security, Medicare, and Income Taxes

1 Total cash wages subject to social security taxes (see page H-4)	1	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-4)	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)		125		6 120
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 2004 or 2005 to household employees? (**Do not** count cash wages paid in 2004 or 2005 to your spouse, your child under age 21, or your parent.)

150 **No. Stop.** Enter the amount from line 8 above on Form 1040, line 62. If you are not required to file Form 1040, see the line 9 instructions on page H-4.

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

Part II Federal Unemployment (FUTA) Tax

10	Did you pay unemployment contributions to only one state? (If you paid contributions to New York State, check "No.")	Yes	No
11	Did you pay all state unemployment contributions for 2005 by April 17, 2006? Fiscal year filers, see page H-4	170	175
12	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	180	185
		190	195

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	"0% RATE"
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-5):

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period		(e) State experience rate	(f) Multiply col. (c) by .054	(g) Multiply col. (c) by col. (e)	(h) Subtract col. (g) from col. (f). If zero or less, enter -0-	(i) Contributions paid to state unemployment fund
			From	To					
250	260	270	280	285	290	300	310	320	330
340	350	360	370	375	380	390	400	410	420

19	Totals	19		440	450
20	Add columns (h) and (i) of line 19	20	460		
21	Total cash wages subject to FUTA tax (see the line 16 instructions on page H-4)	21		470	
22	Multiply line 21 by 6.2% (.062)	22		480	
23	Multiply line 21 by 5.4% (.054)	23	490		
24	Enter the smaller of line 20 or line 23 (New York State employers must use the worksheet in the separate instructions and check here) <input type="checkbox"/>	24		500	
25	FUTA tax. Subtract line 24 from line 22. Enter the result here and go to line 26	25		510	

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	<input type="checkbox"/> Yes. Stop. Enter the amount from line 27 above on Form 1040, line 62. Do not complete Part IV below.		
550	<input type="checkbox"/> No. You may have to complete Part IV. See page H-5 for details.		

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

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

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

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

Employer's signature _____ Date _____

**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Income Averaging for
Farmers and Fishermen**

▶ Attach to Form 1040.

▶ See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

2005

Attachment
Sequence No. **20**

Name(s) shown on Form 1040

Social security number (SSN)

1	Enter the taxable income from your 2005 Form 1040, line 43	1	010	
2	Enter your electd 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 using the 2005 tax rates (see page J-1)	4	040	
5	If you used Schedule J to figure your tax for: • 2004, enter the amount from your 2004 Schedule J, line 11. • 2003 but not 2004, enter the amount from your 2003 Schedule J, line 15. • 2002 but not 2003 nor 2004, enter the amount from your 2002 Schedule J, line 3. Otherwise, enter the taxable income from your 2002 Form 1040, line 41; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-2.	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 the 2002 tax rates (see page J-3)	8	080	
9	If you used Schedule J to figure your tax for: • 2004, enter the amount from your 2004 Schedule J, line 15. • 2003 but not 2004, enter the amount from your 2003 Schedule J, line 3. Otherwise, enter the taxable income from your 2003 Form 1040, line 40; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-4.	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 the 2003 tax rates (see page J-5)	12	120	
13	If you used Schedule J to figure your tax for 2004, enter the amount from your 2004 Schedule J, line 3. Otherwise, enter the taxable income from your 2004 Form 1040, line 42; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-6	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 the 2004 tax rates (see page J-7)	16	160	
17	Add lines 4, 8, 12, and 16	17	170	
18	If you used Schedule J to figure your tax for: • 2004, enter the amount from your 2004 Schedule J, line 12. • 2003 but not 2004, enter the amount from your 2003 Schedule J, line 16. • 2002 but not 2003 nor 2004, enter the amount from your 2002 Schedule J, line 4. Otherwise, enter the tax from your 2002 Form 1040, line 42*; Form 1040A, line 28*; or Form 1040EZ, line 10.	18	180	
19	If you used Schedule J to figure your tax for: • 2004, enter the amount from your 2004 Schedule J, line 16. • 2003 but not 2004, enter the amount from your 2003 Schedule J, line 4. Otherwise, enter the tax from your 2003 Form 1040, line 41*; Form 1040A, line 28*; or Form 1040EZ, line 10.	19	190	
20	If you used Schedule J to figure your tax for 2004, enter the amount from your 2004 Schedule J, line 4. Otherwise, enter the tax from your 2004 Form 1040, line 43*; Form 1040A, line 28*; or Form 1040EZ, line 10	20	200	
	*Do not include tax from Form 8814 or 4972 or from recapture of an education credit. Also, do not include alternative minimum tax from Form 1040A.			
21	Add lines 18 through 20	21	210	
22	Tax. Subtract line 21 from line 17. Also include this amount on Form 1040, line 44. Caution. Your tax may be less if you figure it using the 2005 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or the Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.	22	220	

**Schedule R
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

OMB No. 1545-0074

2005

Attachment
Sequence No. **16**

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

Name(s) shown on Form 1040

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2005:

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

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



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 2005:	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 2005	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 2005	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 2005, check this box 100

- If you checked this box, you do not have to get another statement for 2005.
- If you **did not** check this box, have your physician complete the statement on page R-4. You **must** keep the statement for your records.

Part III Figure Your Credit

10	If you checked (in Part I): Box 1, 2, 4, or 7 \$5,000 Box 3, 5, or 6 \$7,500 Box 8 or 9 \$3,750	Enter:				10	140	
	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. • 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.					11	150	
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 2005.							
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 38	14	180					
15	If you checked (in Part I): Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000	Enter:	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 1040, line 46		21	260				
22	Add the amounts from Form 1040, lines 47 and 48, 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 49		24	290				

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

OMB No. 1545-0074

2005

Attachment
Sequence No. **17**

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

010

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

020

Who Must File Schedule SE

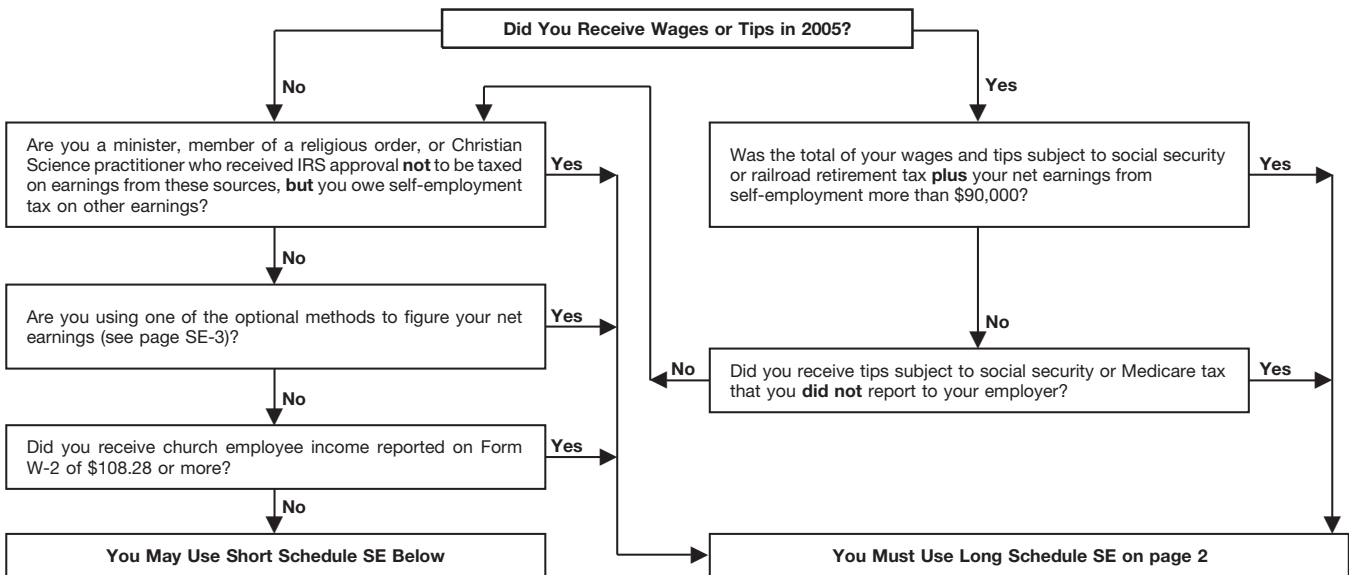
You must file Schedule SE if:

- 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 58.

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1	030
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	040
3	Combine lines 1 and 2	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: <ul style="list-style-type: none"> • \$90,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58. • More than \$90,000, multiply line 4 by 2.9% (.029). Then, add \$11,160.00 to the result. Enter the total here and on Form 1040, line 58. 	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 27	6	165

Name of person with self-employment income (as shown on Form 1040) 010	Social security number of person with self-employment income ▶	020
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Section B—Long Schedule SE

Part I Self-Employment Tax

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

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

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)	1	030	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. 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, stop ; 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 2005	7	90,000	00
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$90,000 or more, skip lines 8b through 10, and go to line 11	8a	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 58	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 27	13	165	

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

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

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

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

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

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

1040A

U.S. Individual Income Tax Return (99) 2005

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

Label (See page 18.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign

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

Filing status

Check only one box.

Filing status options: Single, Married filing jointly, Married filing separately, Head of household, Qualifying widow(er).

Exemptions

If more than six dependents, see page 21.

Exemptions table with columns for dependent name, social security number, relationship, and total exemptions claimed (355).

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.

Income table with columns for description, amount, and total income (600).

Adjusted gross income

Adjusted gross income table with columns for deduction description, amount, and total adjusted gross income (750).

Tax, credits, and payments	22 Enter the amount from line 21 (adjusted gross income).	22	770	
Standard Deduction for— • People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 32. • All others: Single or Married filing separately, \$5,000 Married filing jointly or Qualifying widow(er), \$10,000 Head of household, \$7,300	23a Check <input checked="" type="checkbox"/> 772 You were born before January 2, 1941, <input checked="" type="checkbox"/> 774 Blind } Total boxes <input type="checkbox"/> 783 if: <input checked="" type="checkbox"/> 776 Spouse was born before January 2, 1941, <input checked="" type="checkbox"/> 778 Blind } checked ▶ 23a			
	b If you are married filing separately and your spouse itemizes deductions, see page 32 and check here ▶ 23b <input type="checkbox"/> 786 787 "SECT 933"			
	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 If line 22 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 33. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d.	26	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 34) 840 "ECR" 850	28	860	
	29 Credit for child and dependent care expenses. Attach Schedule 2. 854 "AMT" 857	29	925	
	30 Credit for the elderly or the disabled. Attach Schedule 3.	30	930	
	31 Education credits. Attach Form 8863.	31	935	
32 Retirement savings contributions credit. Attach Form 8880.	32	984		
33 Child tax credit (see page 38). Attach Form 8901 if required.	33	989		
34 Adoption credit. Attach Form 8839.	34	993		
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. 39155 "FORM 1099 1160				
40 2005 estimated tax payments and amount applied from 2004 return. 1161 1162 "DIV @1173 "STM nn" 40 1170				
41a Earned income credit (EIC) . 1175 1176 1178 1800 41a 1183 "NO"				
b Nontaxable combat pay election. 41b 1185				
42 Additional child tax credit. Attach Form 8812.	42	1192		
43 Add lines 39, 40, 41a, and 42. These are your total payments . 1195 1197 ▶ 43 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 53 and fill in 45b, 45c, and 45d.	45a Amount of line 44 you want refunded to you .	1262	1263	▶ 45a 1270
	▶ b Routing number <input type="text" value="1272"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings 1274 1276			
	▶ d Account number <input type="text" value="1278"/>			
	46 Amount of line 44 you want applied to your 2006 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 54.	▶ 47	1290	
	48 Estimated tax penalty (see page 54).	48	1300	
Third party designee	Do you want to allow another person to discuss this return with the IRS (see page 55)? <input type="checkbox"/> Yes . Complete the following. <input type="checkbox"/> No			
	Designee's name ▶ 1307	Phone no. ▶ () 1309	Personal identification number (PIN) ▶ <input type="text" value="1303"/> <input type="text" value="1305"/>	
Sign here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
Joint return? See page 18. Keep a copy for your records.	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, IRS-REVIEWED 1340	Date	Check if self-employed <input type="checkbox"/> 1350	Preparer's SSN or PTIN 1360
	Firm's name (or yours if self-employed), address, and ZIP code ▶ 1370	EIN ▶ 1380	Phone no. () ▶ 1420	

Schedule 1
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Interest and Ordinary Dividends
for Form 1040A Filers

(99)

2005

OMB No. 1545-0074

Name(s) shown on Form 1040A

Your social security number

Part I
Interest

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

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.

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

						Amount	
	*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
Ordinary dividends

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

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.

5 List name of payer.

						Amount	
	*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) **2005**

OMB No. 1545-0074

Name(s) shown on Form 1040A

Your social security number

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

• **Dependent care benefits**

• **Qualifying person(s)**

• **Qualified expenses**

Part I

Persons or organizations who provided the care

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
		+020	+045	
	*010 "STM nn"	+030	*+040 "STM nn"	+050
		070	095	
	060	080	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 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a)
First	Last		
*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**. See the instructions. 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 2004 expenses in 2005, see the instructions. 8 × .300
315 "STM nn" 324 326
318 "CPYE" 320 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. 11 335

Part III**Dependent care benefits**

12	Enter the total amount of dependent care benefits you received for 2005. This amount should be shown in box 10 of your Form(s) W-2. Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12	337
13	Enter the amount forfeited or carried forward to 2006, if any. See the instructions.	13	339
14	Subtract line 13 from line 12.	14	350
15	Enter the total amount of qualified expenses incurred in 2005 for the care of the qualifying person(s).	15	353
16	Enter the smaller of line 14 or 15.	16	356
17	Enter your earned income . See the instructions.	17	360
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	370
19	Enter the smallest of line 16, 17, or 18.	19	380
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	390
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	400
To claim the child and dependent care credit, complete lines 22–26 below.			
22	Enter \$3,000 (\$6,000 if two or more qualifying persons).	22	550
23	Enter the amount from line 20.	23	570
24	Subtract line 23 from line 22. If zero or less, stop . You cannot take the credit. Exception. If you paid 2004 expenses in 2005, see the instructions for line 9.	24	580
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	590
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	600

Schedule 3
(Form 1040A)

Department of the Treasury—Internal Revenue Service

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

(99) **2005**

OMB No. 1545-0074

Name(s) shown on Form 1040A

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2005:
 ● You were age 65 or older **or** ● You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

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

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

Part I

Check the box for your filing status and age

If your filing status is:	And by the end of 2005:	Check only one box:
Single, Head of household, or Qualifying widow(er)	1 You were 65 or older	1 <input type="checkbox"/> 010
	2 You were under 65 and you retired on permanent and total disability	2 <input type="checkbox"/> 020
	3 Both spouses were 65 or older	3 <input type="checkbox"/> 030
Married filing jointly	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 2005.	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 2005	9 <input type="checkbox"/> 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

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

If:

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

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2005, check this box 100

- If you checked this box, you do not have to get another statement for 2005.
- If you **did not** check this box, have your physician complete the statement on page 4 of the instructions. You **must** keep the statement for your records.

Part III
Figure your credit

10	If you checked (in Part I): Box 1, 2, 4, or 7 Box 3, 5, or 6 Box 8 or 9	Enter: \$5,000 \$7,500 \$3,750	10	140	
	Did you check box 2, 4, 5, 6, or 9 in Part I?	<p>Yes → You must complete line 11.</p> <p>No → Enter the amount from line 10 on line 12 and go to line 13.</p>			
11	If you checked (in Part I): • Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9, enter your taxable disability income. • Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.		11	150	
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 2005.				
a	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see the 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 the 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): Box 1 or 2 Box 3, 4, 5, 6, or 7 Box 8 or 9	Enter: \$7,500 \$10,000 \$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		

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

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

**Presidential
Election
Campaign
(page 12)**

Your first name and initial 060	Last name 050
If a joint return, spouse's first name and initial 070	Last name 055
Home address (number and street). If you have a P.O. box, see page 11. 062 080	
City, town or post office, state, and ZIP code. If you have a foreign address, see page 11. 064 083 066 087 095 097 100	

Your social security number
010 020

Spouse's social security number
030 040

▲ You **must** enter
your SSN(s) above. ▲

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

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

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

1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	135 "STM nn" 357 "DFC" 358 362 "PRI" 364 366 "HSH" 368 372 "SCH" 373 378 "FEC" 379	1	375
2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	382 "TEI" 385	2	380
3 Unemployment compensation and Alaska Permanent Fund dividends (see page 13).	545 "REPAID" 551	3	552
4 Add lines 1, 2, and 3. This is your adjusted gross income .		4	750
5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. 770 <input type="checkbox"/> You 775 <input type="checkbox"/> Spouse If someone cannot claim you (or your spouse if a joint return), enter \$8,200 if single ; \$16,400 if married filing jointly . See back for explanation.		5	815
6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .		6	820

**Payments
and tax**

7 Federal income tax withheld from box 2 of your Form(s) W-2.	1155 "FORM 1099"	7	1160
8a Earned income credit (EIC).	1175 "PYEI" 1176 1178 1183 "NO"	8a	1180
b Nontaxable combat pay election.	8b 1185		
9 Add lines 7 and 8a. These are your total payments .	1195 "FORM 4868" 1197	9	1250
10 Tax. Use the amount on line 6 above to find your tax in the tax table on pages 24-32 of the booklet. Then, enter the tax from the table on this line.		10	1256

Refund

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

11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund .	1262 1263	11a	1270
b Routing number	<input type="text" value="1272"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d Account number	<input type="text" value="1278"/>		

**Amount
you owe**

12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe . For details on how to pay, see page 19.		12	1290
---	--	-----------	-------------

**Third party
designee**

Do you want to allow another person to discuss this return with the IRS (see page 19)? **Yes**. Complete the following. **No**

Designee's name **1307** Phone no. () **1309** Personal identification number (PIN) **1303 1305**

**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.

Your signature 1321	Date	Your occupation 1323	Daytime phone number () 1328
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" "IRS REVIEWED" 1340	Date	Check if self-employed <input type="checkbox"/> 1350	Preparer's SSN or PTIN 1360
Firm's name (or yours if self-employed), address, and ZIP code 1370 1390 1400 1410	EIN	Phone no. () 1420	1380

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 2005 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
				2a Taxable amount \$ 120	2b Taxable amount 130 not determined <input type="checkbox"/> Total distribution 140 <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		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.
RECIPIENT'S name 070 Street address (including apt. no.) 080 085 City, state, and ZIP code 090				5 Employee contributions or insurance premiums \$ 170	6 Net unrealized appreciation in employer's securities \$ 180		
Account number (see instructions) 100				7 Distribution code(s) 190	IRA/SEP/SIMPLE 200	8 Other \$ 210	This information is being furnished to the Internal Revenue Service.
				9a Your percentage of total distribution 230 %	9b Total employee contributions \$ 231		
				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 website at www.irs.gov/efile .	
b Employer identification number (EIN) 040				1 Wages, tips, other compensation 120		2 Federal income tax withheld 130			
c Employer's name, address, and ZIP code 050 055 060 070				045		3 Social security wages 140		4 Social security tax withheld 150	
				073 075		5 Medicare wages and tips 160		6 Medicare tax withheld 170	
						7 Social security tips 180		8 Allocated tips 190	
						9 Advance EIC payment 200		10 Dependent care benefits 210	
e Employee's first name and initial		Last name		11 Nonqualified plans 220		12a See instructions for box 12 *242 "STM nn" +244 +246			
100		090		13 Statutory employee <input type="checkbox"/> 265 Retirement plan <input type="checkbox"/> 267 Third-party sick pay <input type="checkbox"/> 269		12b 252 | 254 | 256			
110		113 115		14 Other 270 272 280 282 290 292 300 302		12c 257 | 258 | 259			
f Employee's address and ZIP code						12d 260 | 261 | 262			
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
370	380	390	400	405	407	410			
440	450	460	470	475	477	480			

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

2005

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.

010

030

a Control number 020		OMB No. 1545-0008	
b Employer identification number (EIN) 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" +272 280 282	12c 257 258 259
f Employee's address and ZIP code		290 292	12d 260 261 262
300 "N" or "S"			

Form **W-2GU** **Guam Wage and Tax Statement**
 Copy B—To Be Filed With Employee's Guam Tax Return

2005

Department of the Treasury—Internal Revenue Service

This information is being furnished to the Guam Department of Revenue and Taxation.

Foreign Employer Compensation (FEC) Template

SSN or ITIN of Employee of Foreign Employer <div style="text-align: right;">010</div>	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 020 030 040 050 060 070 080 090 100 110	Post of Duty Code <div style="text-align: center;">130</div>
Foreign Employer's Name and Address 140 150 160 170 180 190 200	Foreign Employer's Identification Number <div style="text-align: center;">210</div>
	Foreign Employer Compensation Amount <div style="text-align: center;">220</div>

Application To Use LIFO Inventory Method

▶ **Attach to your tax return.**

Name of filer (name of parent corporation if a consolidated group) (see instructions)	Filer's identification number (see instructions)
---	--

Name of applicant(s) (if different from filer) and identification number(s)

Part I Statement of Election under Section 472	Yes	No
1 The applicant elects to use the LIFO inventory method for the tax year ending (enter month, day, year) ▶ for the following goods (enter here): 060 See instructions and attach a statement if necessary. @065 "STM nn"		
2 In an attached statement, identify and describe the inventory method(s) used by the applicant in the prior tax year for the goods covered by this election. @070 "STM nn"		
3a Is the applicant already using the LIFO inventory method for any other goods?	080	090
b If "Yes" to line 3a, attach a statement identifying and describing the goods and the LIFO methods used. @095 "STM nn"		
4a Has the applicant ever used the LIFO inventory method for the goods covered by this election?	100	110
b If "Yes" to line 4a, attach a statement listing the tax years for which the LIFO inventory method was used and explaining why the LIFO inventory method was discontinued. @115 "STM nn"		
5 The applicant will not use the LIFO inventory method to account for the following goods (enter here): ▶ 120 Attach a statement if necessary. @125 "STM nn"		

Part II LIFO Inventory Requirements	Yes	No
6a Did the applicant value the closing inventories of goods covered by this election at cost for the tax year immediately preceding the tax year specified on line 1?	130	140
b If "No" to line 6a, did the applicant value the beginning inventories of goods covered by this election at cost for the tax year specified on line 1 as required by section 472(d)? If "No" to line 6b, attach an explanation. @165 "STM nn"	150	160
c If "Yes" to line 6b, will the applicant account for the adjustment required by section 472(d) over a 3-year period? If "No" to line 6c, attach an explanation. @185 "STM nn"	170	180
7a When determining the beginning inventories of goods covered by this election, did the applicant treat those goods as being acquired for a unit cost that is equal to the total cost of those goods divided by the total number of units on hand?	190	200
b If "No" to line 7a, attach an explanation. @205 "STM nn"		
8a Did the applicant (or any member of the same group of financially related corporations as defined in section 472(g)) issue credit statements or reports to shareholders, partners, other proprietors, or beneficiaries covering the tax year specified on line 1?	210	220
b If "Yes" to line 8a, attach a statement describing the recipient(s), the date(s) of issuance, and the inventory method(s) used to determine income, profit, or loss in those statements. @225 "STM nn"		
9a Will the applicant determine beginning and ending inventories at cost regardless of market value?	230	240
b If "No" to line 9a, attach an explanation. @245 "STM nn"		
10a As a condition of adopting the LIFO inventory method, Regulations section 1.472-4 requires a taxpayer to agree to make any adjustments incident to the change to, the change from, or the use of, the LIFO inventory method that, upon the examination of the taxpayer's income tax return, the IRS determines are necessary to clearly reflect income. Does the applicant agree to this condition?	250	260
b If "No" to line 10a, the applicant is not eligible to use the LIFO inventory method and does not need to file Form 970.		

Part III Specific Goods (Unit) Method
11 Under Regulations section 1.472-1, the types of goods in the opening inventory must be compared with similar types of goods in the closing inventories. Attach a list of the types or categories of goods that will be compared, describe the goods that will be included in each type or category, and identify the unit of measure (pounds, barrels, feet, etc.) used for each type or category. @270 "STM nn"

Part III Specific Goods (Unit) Method (Continued)

12 Check the box corresponding to the method that the applicant will use to determine the cost of the goods in the closing inventories in excess of the cost of the goods in the opening inventories (see instructions):

- 290 Actual cost of goods most recently purchased or produced
- 293 Average cost of goods purchased or produced during the tax year
- 300 Actual cost of goods purchased or produced in the order of acquisition
- 310 Other (attach explanation) @315 "STM nn"

Part IV Dollar-Value Method

13 Attach a statement describing the applicant's method of defining "items." @320 "STM nn"

14a Did the applicant acquire any of the goods covered by this election at below-market prices? Yes No

b If "Yes" to line 14a, attach a statement explaining whether the applicant did, or will, account for the goods purchased at below-market prices and similar goods produced or acquired at market prices as separate items. If the applicant did, or will, account for both types of goods as the same item, explain and justify. @345 "STM nn"

15 Attach a statement describing the method of pooling the applicant will use for the goods covered by this election. If the applicant will use more than one dollar-value pool, list and describe the contents of each dollar-value pool (see instructions). @355 "STM nn"

16 Identify or describe the method the applicant will use to compute the LIFO value of each dollar-value pool containing goods covered by this election (for example, double-extension method, link-chain method, or index method). 360 @365 "STM nn"

If the applicant's method is neither the double-extension method nor the Inventory Price Index Computation method, attach a statement describing the method in detail and justifying the applicant's use of the selected method (see instructions).

17 Check the box corresponding to the method the applicant will use to determine the current-year cost of goods in the closing inventories and to value the LIFO increments of the dollar-value pool(s) (see instructions).

- 370 Actual cost of goods most recently purchased or produced
- 380 Average cost of goods purchased or produced during the tax year
- 390 Actual cost of goods purchased or produced in the order of acquisition
- 400 Other (attach explanation) @405 "STM nn"

Part V Inventory Price Index Computation (IPIC) Method

18 Check the box corresponding to the method the applicant will use to compute the LIFO value of each dollar-value pool containing goods covered by this election (see instructions).

- 410 Double-extension IPIC method
- 420 Link-chain IPIC method

19 Check the box corresponding to the table from which the applicant will select Bureau of Labor Statistics (BLS) price indexes (see instructions).

- 430 Table 3 of the Consumer Price Index (CPI) Detailed Report
- 440 Table 6 of the Producer Price Index (PPI) Detailed Report
- 450 Other table of the PPI Detailed Report

If the applicant will use "Other table of the PPI Detailed Report," attach a statement explaining why the other table is more appropriate than Table 6. @455 "STM nn"

20 Will the applicant use the 10 percent method (see instructions)? Yes No

21 If the applicant elects to use a representative month for selecting BLS price indexes from the applicable Detailed Report, enter the representative month elected for each dollar-value pool. 480 See instructions and attach a statement if necessary. @485 "STM nn"

Part VI Other Information

22 Attach a statement describing the applicant's method of determining the cost of inventory items (for example, standard cost method, actual invoice cost, joint product cost method, or retail inventory method). @495 "STM nn"

23 Did the applicant receive IRS consent to change the method of valuing inventories for the tax year specified on line 1 (see instructions)? Yes No

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.**

Name shown on 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 sections 1.1017-1 and 1.1017-1T for basis reduction ordering rules, and, if applicable, required partnership consent statements. (For additional information, see the instructions for Part II.)

Enter amount excluded from gross income:	@085 "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
			170
b Land used or held for use in a trade or business of farming		11b	
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.

Foreign Tax Credit
(Individual, Estate, or Trust)

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

Name

Identifying number as shown on page 1 of your tax return

010 "AMT" 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 **050** d Shipping income **080** g Lump-sum distributions
- 030** b High withholding tax interest **060** e Dividends from a DISC or former DISC interest **093** h Section 901(j) income
- 040** c Financial services income **070** f Certain distributions from a foreign sales corporation (FSC) or former FSC **096** i Certain income re-sourced by treaty **098** j General limitation income

@45 "STN nn"

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	
1 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 13 of the instructions):				185
	140	160	180	1 190
Deductions and losses (Caution: See pages 13 and 14 of the instructions):				
2 Expenses definitely related to the income on line 1 (attach statement)	@205 "STM nn"	@325 "STM nn"	@445 "STM nn"	
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	200	320	440	
b Other deductions (attach statement)	@225 "STM nn"	@345 "STM nn"	@465 "STM nn"	
c Add lines 3a and 3b	210	330	450	
d Gross foreign source income (see instructions)	220	340	460	
e Gross income from all sources (see instructions)	230	350	470	
f Divide line 3d by line 3e (see instructions)	240	360	480	
g Multiply line 3c by line 3f.	250	370	490	
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet on page 13 of the instructions)	260	380	500	
b Other interest expense	270	390	510	
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	280	400	520	
	290	410	530	
	300	420	540	
	310	430	550	6 560
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 14 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:				Taxes withheld at source on:				
	(o) Date paid or accrued	(p) Dividends	(q) Rents and royalties	(r) Interest	(s) Other foreign taxes paid or accrued	(t) Dividends	(u) Rents and royalties	(v) Interest	(w) Other foreign taxes paid or accrued	(x) Total foreign taxes paid or accrued (add cols. (t) through (w))
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
					@845 "STM nn"					
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 15 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 15 of the instructions)	14	1000	
15	Adjustments to line 14 (see page 16 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 41 (minus any amount on Form 8914, line 2). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 2). Estates and trusts: Enter your taxable income without the deduction for your exemption	17	1040	
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 17 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 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. 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 18 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 18 of the instructions) 1080. "LSD". ▶	21		1090

Part IV Summary of Credits From Separate Parts III (see page 18 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 15	32		1190
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶	33		1200

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

OMB No. 1545-0074

Attachment
Sequence No. **87**

▶ 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 print or type	Name of decedent 020	Date of death /030/	Decedent's social security number 040
	Name of person claiming refund 060	050	Your social security number 070
	Home address (number and street). If you have a P.O. box, see instructions. 110		Apt. no. 120
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. 130 140 150 160		

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 (defined below). 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. If the original return was filed electronically, mail Form 1310 to the Internal Revenue Service Center designated for the address shown on Form 1310 above. See the instructions for the original return for the address.

Personal Representative

For purposes of this form, a personal representative is the executor or administrator of the decedent's estate, as appointed or certified by the court. A copy of the decedent's

Employee Business Expenses

▶ See separate instructions.

▶ Attach to Form 1040.

Your name	Occupation in which you incurred expenses 008	Social security number 009
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Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22c or line 29. (Rural mail carriers: See instructions.)	1 010	
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
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7	8	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 incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	9	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. (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10			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/ "STM nn"	/195 /
12	Total miles the vehicle was driven during 2005	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 <input type="checkbox"/> No 275
19	Was your vehicle available for personal use during off-duty hours?	280	<input type="checkbox"/> Yes <input type="checkbox"/> No 283
20	Do you have evidence to support your deduction?	290	<input type="checkbox"/> Yes <input type="checkbox"/> No 295
21	If "Yes," is the evidence written?	300	<input type="checkbox"/> Yes <input type="checkbox"/> No 305

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

22a	Multiply business miles driven before September 1, 2005 by 40.5¢ (.405)	22a 309	
b	Multiply business miles driven after August 31, 2005 by 48.5¢ (.485)	22b 312	
c	Add lines 22a and 22b. Enter the result here and on line 1	22c	315

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 (see instructions)	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 (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. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38		550	616

Unreimbursed Employee Business Expenses

2005

Attachment Sequence No. **54A**

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 for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2005.

Caution: You can use the standard mileage rate for 2005 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Vehicle expense using the standard mileage rate. Complete Part II and then go to line 1a below.			
a Multiply business miles driven before September 1, 2005, by 40.5¢ (.405)	1a	011	
b Multiply business miles driven after August 31, 2005, by 48.5¢ (.485)	1b	012	
c Add lines 1a and 1b	1c	014	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	015	
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 1c through 3. Do not include meals and entertainment	4	023	
5 Meals and entertainment expenses: \$ <u>025</u> × 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	5	027	
6 Total expenses. Add lines 1c through 5. Enter here and on Schedule A (Form 1040), line 20. (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	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) ▶ / **134** /
- 8** Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:
- a** Business **145** **b** Commuting (see instructions) **175** **c** Other **185**
- 9** Do you (or your spouse) have another vehicle available for personal use? **270** **Yes** **No** **275**
- 10** Was your vehicle available for personal use during off-duty hours? **280** **Yes** **No** **283**
- 11a** Do you have evidence to support your deduction? **290** **Yes** **No** **295**
- b** If "Yes," is the evidence written? **300** **Yes** **No** **305**

Multiple Support Declaration

OMB No. 1545-0074

Attachment
 Sequence No. **114**

▶ Attach to Form 1040 or Form 1040A.

Name(s) shown on return	Your social security number : : : :
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During the calendar year 010, the eligible persons listed below each paid over 10% of the support of:

020	030	Name of your qualifying relative
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	+050
Eligible person's name		Social security number
*+060 "STM nn"	+ 070	+080
Address (number, street, apt. no., city, state, and ZIP code)		+ 090
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)		
220 - 225		230
Eligible person's name		Social security number
240, 250, 260, 270		
Address (number, street, apt. no., city, state, and ZIP code)		

Instructions

What's New

The rules for multiple support agreements still apply to claiming an exemption for a qualifying relative, but they no longer apply to claiming an exemption for a qualifying child. For the definitions of "qualifying relative" and "qualifying child," see your tax return instruction booklet.

Purpose of Form

Use Form 2120 to:

- Identify each other eligible person (see below) who paid over 10% of the support of your qualifying relative 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 a 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.

Claiming a Qualifying Relative

Generally, to claim a person as a qualifying relative, 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 dependency tests are met. See *Step 4, Is Your Qualifying Relative Your Dependent?* 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 your qualifying relative 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 average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

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

**Underpayment of
Estimated Tax by Individuals, Estates, and Trusts**

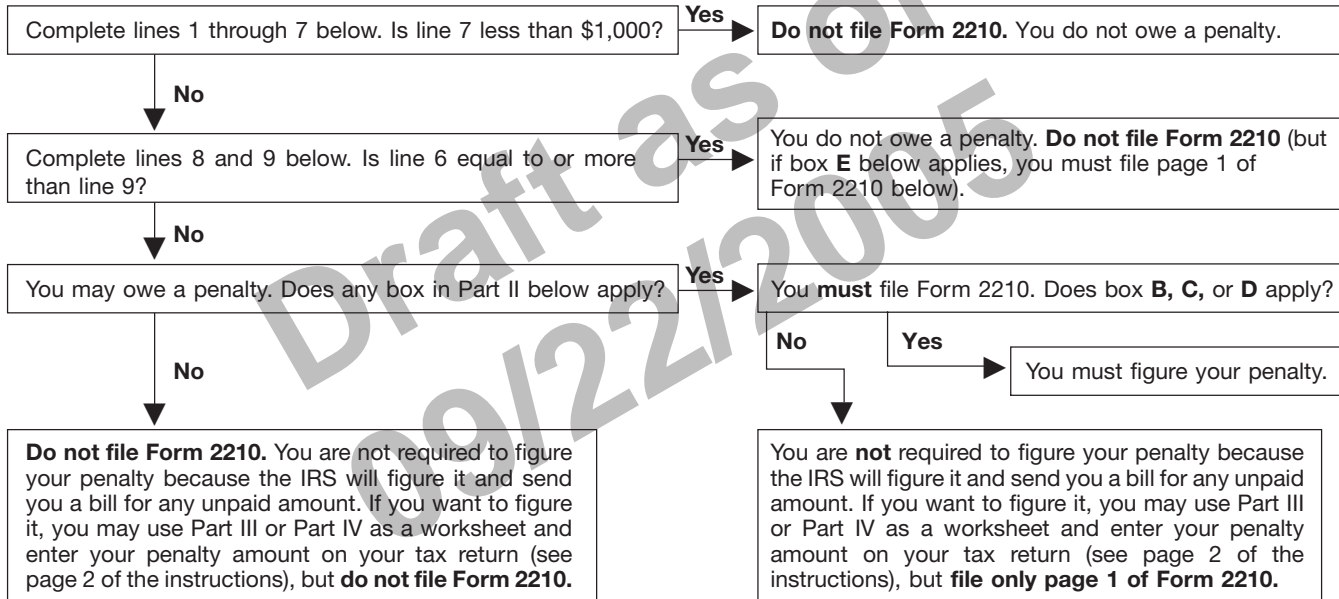
▶ See separate instructions.

▶ 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 2005 tax after credits from Form 1040, line 57 (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 coverage tax credit for eligible individuals	3	(045)	
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, see page 2 of the instructions	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?

- 135 **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 2 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 2004 or 2005, 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.



You do not need to file Form 2210 unless you checked a box in Part II on page 1.

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 Form 2210, line 9			10	185	
11 Enter the amount, if any, from Form 2210, line 6	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 .XXXXX			15	205	
16 ● If the amount on line 14 was paid on or after 4/15/06, enter -0-. ● If the amount on line 14 was paid before 4/15/06, make the following computation to find the amount to enter on line 16.					
Amount on line 14 × Number of days paid before 4/15/06 × .XXXXX			16	215	
17 Penalty. Subtract line 16 from line 15. Enter the result here and on Form 1040, line 76; Form 1040A, line 48; Form 1040NR, line 74; Form 1040NR-EZ, line 26; or Form 1041, line 26 . . . ▶			225	"AMOUNT WAIVED"	
			17	227 245	

233 "STM nn"

Form **2210** (2005)

Part IV Regular Method (See page 2 of the instructions if you are filing Form 1040NR or 1040NR-EZ.)

Section A—Figure Your Underpayment		Payment Due Dates				
		(a) 4/15/05	(b) 6/15/05	(c) 9/15/05	(d) 1/15/06	
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 Complete lines 20 through 26 of one column before going to the next column.	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.)

Rate Period 1	April 16, 2005—September 30, 2005			Rate Period 2	October 1, 2005—December 31, 2005			Rate Period 3	January 1, 2006—April 15, 2006					
	4/15/05	6/15/05	9/15/05		9/30/05	9/30/05	9/30/05		12/31/05	12/31/05	12/31/05	1/15/06		
27	Number of days from the date shown above line 27 to the date the amount on line 25 was paid or 9/30/05, whichever is earlier			27	Number of days from the date shown above line 29 to the date the amount on line 25 was paid or 12/31/05, whichever is earlier			31	Number of days from the date shown above line 31 to the date the amount on line 25 was paid or 4/15/06, whichever is earlier					
28	Underpayment on line 25 (see page 4 of the instructions) × $\frac{\text{Number of days on line 27}}{365} \times .06$ ▶			28	Underpayment on line 25 (see page 4 of the instructions) × $\frac{\text{Number of days on line 29}}{365} \times .05$ ▶			32	Underpayment on line 25 (see page 5 of the instructions) × $\frac{\text{Number of days on line 31}}{365} \times .05$ ▶					
	Days:	Days:	Days:		Days:	Days:	Days:	Days:	Days:	Days:	Days:			
	575	608	634		595	621	642		602	628	647	663		
	\$	\$	\$		\$	\$	\$		\$	\$	\$	\$		
	600	626	644		605	633	649		665					
33	Penalty. Add all amounts on lines 28, 30, and 32 in all columns. Enter the total here and on Form 1040, line 76; Form 1040A, line 48; Form 1040NR, line 74; 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	\$	667
													\$	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: 2/28/05, 4/30/05, 7/31/05, and 11/30/05.

	(a)	(b)	(c)	(d)
	1/1/05–3/31/05	1/1/05–5/31/05	1/1/05–8/31/05	1/1/05–12/31/05

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 \$72,975)	6	920	1120	1340	1560
7	In each column, enter the full amount of your standard deduction from Form 1040, line 40, 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 37, 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 \$3,200 by the total number of exemptions claimed (see instructions if line 3 is more than \$109,475). (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	Enter the total of 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	\$XX,XXX	\$XX,XXX	\$XX,XXX	\$XX,XXX
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.

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 can 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 2004 tax and you filed, or are filing, a joint return for either 2004 or 2005 but not for both years.

Part II Figure Your Underpayment

2 Enter your 2004 tax after credits from Form 1040, line 57; Form 1040NR, line 52; or Form 1041, Schedule G, line 4	2	020	
3 Other taxes (see instructions)	3	030	
4 Add lines 2 and 3. If less than \$1,000, see instructions	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 coverage tax credit	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%	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 2004 tax return. Caution: See instructions	14	120	
15 Required annual payment. Enter the smaller of line 11 or line 14 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.	15	130	
16 Enter the estimated tax payments you made by January 17, 2006, and any Federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2005	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, 2006, whichever is earlier	18	160 / 06	
19 Number of days from January 15, 2006, to the date on line 18	19	170	
20 Penalty. Underpayment on line 17 × $\frac{\text{Number of days on line 19}}{365}$ × .05 @177 "STM nn" ▶	20	180	

• Form 1040 filers, enter the amount from line 20 on Form 1040, line 76.
 • Form 1040NR filers, enter the amount from line 20 on Form 1040NR, line 74.
 • Form 1041 filers, enter the amount from line 20 on Form 1041, line 26.

010 020
 VOID CORRECTED

Name, address, and ZIP code of RIC or REIT 050		OMB No. 1545-0145		Notice to Shareholder of Undistributed Long-Term Capital Gains For calendar year 2005, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning 030 , 2005, and ending 040 , 20
060 070 080 090 100 110		2005 Form 2439		
Identification number of RIC or REIT 120		1a Total undistributed long-term capital gains 190		Copy A Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number 130		1b Unrecaptured section 1250 gain 210		
Shareholder's name, address, and ZIP code 140 150 160 170 180		1c Section 1202 gain 220	1d Collectibles (28%) gain 225	For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.
		2 Tax paid by the RIC or REIT on the box 1a gains 230		

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Child and Dependent Care Expenses

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**

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	+020	* "STM nn"	
	*010 "STM nn"	+030	*+040 + 045	+050
	060	070	"S" = SSN or	
	065	080	090 "TAXEXEMPT"	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 62.

Part II Credit for Child and Dependent Care Expenses

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a)
First	Last		
*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 32	3	230																				
4 Enter your earned income . See instructions	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 38	7	295																				
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	300 × .300																				
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">If line 7 is:</th> <th style="width: 33%;">If line 7 is:</th> </tr> <tr> <th style="font-size: x-small;">Over But not over Decimal amount is</th> <th style="font-size: x-small;">Over But not over Decimal amount is</th> </tr> </thead> <tbody> <tr> <td style="font-size: x-small;">\$0—15,000 .35</td> <td style="font-size: x-small;">\$29,000—31,000 .27</td> </tr> <tr> <td style="font-size: x-small;">15,000—17,000 .34</td> <td style="font-size: x-small;">31,000—33,000 .26</td> </tr> <tr> <td style="font-size: x-small;">17,000—19,000 .33</td> <td style="font-size: x-small;">33,000—35,000 .25</td> </tr> <tr> <td style="font-size: x-small;">19,000—21,000 .32</td> <td style="font-size: x-small;">35,000—37,000 .24</td> </tr> <tr> <td style="font-size: x-small;">21,000—23,000 .31</td> <td style="font-size: x-small;">37,000—39,000 .23</td> </tr> <tr> <td style="font-size: x-small;">23,000—25,000 .30</td> <td style="font-size: x-small;">39,000—41,000 .22</td> </tr> <tr> <td style="font-size: x-small;">25,000—27,000 .29</td> <td style="font-size: x-small;">41,000—43,000 .21</td> </tr> <tr> <td style="font-size: x-small;">27,000—29,000 .28</td> <td style="font-size: x-small;">43,000—No limit .20</td> </tr> </tbody> </table>	If line 7 is:	If line 7 is:	Over But not over Decimal amount is	Over But not over Decimal amount is	\$0—15,000 .35	\$29,000—31,000 .27	15,000—17,000 .34	31,000—33,000 .26	17,000—19,000 .33	33,000—35,000 .25	19,000—21,000 .32	35,000—37,000 .24	21,000—23,000 .31	37,000—39,000 .23	23,000—25,000 .30	39,000—41,000 .22	25,000—27,000 .29	41,000—43,000 .21	27,000—29,000 .28	43,000—No limit .20		
If line 7 is:	If line 7 is:																					
Over But not over Decimal amount is	Over But not over Decimal amount is																					
\$0—15,000 .35	\$29,000—31,000 .27																					
15,000—17,000 .34	31,000—33,000 .26																					
17,000—19,000 .33	33,000—35,000 .25																					
19,000—21,000 .32	35,000—37,000 .24																					
21,000—23,000 .31	37,000—39,000 .23																					
23,000—25,000 .30	39,000—41,000 .22																					
25,000—27,000 .29	41,000—43,000 .21																					
27,000—29,000 .28	43,000—No limit .20																					
9 Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions	9	328																				
10 Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47	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 48	11	339																				

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2005. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			12	350	
13	Enter the amount forfeited or carried forward to 2006, 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 2005 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 . See instructions	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	Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-			20	500	
21	Subtract line 20 from line 14	21	510			
22	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18)			22	520	
23	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions)			23	530	
24	Enter the smaller of line 19 or 22	24	540			
25	Enter the amount from line 23	25	545			
26	Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0-			26	550	
27	Taxable benefits. Subtract line 26 from line 21. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"			27	570	

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

28	Enter \$3,000 (\$6,000 if two or more qualifying persons)	28	580	
29	Add lines 23 and 26	29	590	
30	Subtract line 29 from line 28. If zero or less, stop . You cannot take the credit. Exception. If you paid 2004 expenses in 2005, see the instructions for line 9	30	600	
31	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here	31	610	
32	Enter the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4–11	32	620	

Foreign Earned Income

2005

Attachment
 Sequence No. **34**

▶ See separate instructions. ▶ Attach to Form 1040.

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

Name shown on Form 1040 _____ Your social security number :007:

Part I General Information

008 "WAIVER"

@009 "STM nn"

- 1 Your foreign address (including country) 010 011 012 013 014 015 018 2 Your occupation 020
- 3 Employer's name ▶ 030
- 4a Employer's U.S. address ▶ 040 041 042 043 044
- b Employer's foreign address ▶ 050 051 052 053 054 055
- 5 Employer is (check 060a A foreign entity 070 b A U.S. company 080 c Self any that apply: 090d A foreign affiliate of a U.S. company 100 e Other (specify) ▶ 105
- 6a If, after 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶ 110 "1982" through "2004"
 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 ▶ 220 YYYYMMDD, and ended ▶ 225 YYYYMMDD "CONTINUE"
- 11 Kind of living quarters in foreign country ▶ a 230 Purchased house 240 b Rented house or apartment c Rented room 250
 d 260 Quarters furnished by employer
- 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. @415 "STM nn"

	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)
*340 "STM nn" YYYYMMDD +342			+344	+346	380	382	384	386
348 YYYYMMDD		350	352	354	388	390	392	394
	356	358	360	370	396	398	400	402
	372	374	376	378	404	406	408	410

- 15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶ 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 2005 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Do not** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2005, no matter when you performed the service.

2005 Foreign Earned Income		Amount (in U.S. dollars)	
19	Total wages, salaries, bonuses, commissions, etc.	19	810
20	Allowable share of income for personal services performed (see instructions):	20a	820
	a In a business (including farming) or profession		
	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 2005 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. 1075 "Y" or "N"			
<input type="checkbox"/> No. Go to Part VII.			

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28 Qualified housing expenses for the tax year (see instructions)	28	1080	
29 Number of days in your qualifying period that fall within your 2005 tax year (see instructions)	29	1090	days
30 Multiply \$32.59 by the number of days on line 29. If 365 is entered on line 29, enter \$11,894.00 here	30	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 • If you completed Part VI, enter the number from line 29. • All others, enter the number of days in your qualifying period that fall within your 2005 tax year (see the instructions for line 29).	36	1160	days
37 • If line 36 and the number of days in your 2005 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 36 by the number of days in your 2005 tax year and enter the result as a decimal (rounded to at least three places).	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 37) 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 2004 housing deduction because of the 2004 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.			
47 Housing deduction carryover from 2004 (from worksheet on page 4 of the instructions)	47	1300	
48 Housing deduction. Add lines 46 and 47. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶	48	1310	

Foreign Earned Income Exclusion

2005

Attachment Sequence No. **34A**

Department of the Treasury Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to Form 1040.

Name shown on Form 1040

Your social security number
: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 \$8,000 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

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

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

1 Bona Fide Residence Test

- a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? 010 020
 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
 { 2005 or any other period of 12 months in a row starting or ending in 2005? } Yes No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ▶ 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		111		112		113		114		115		118		120	
6 Employer's name			7 Employer's U.S. address (including ZIP code)						8 Employer's foreign address						
			140		141		142		150		151		152		
130			143		144				153		154		155		
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. ▶ <u>200 "1982" through "2004"</u>															
b If you did not file Form 2555 or 2555-EZ after 1981, check here <input type="checkbox"/> <u>210</u> 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. ▶ <u>240</u>															
11a List your tax home(s) during 2005 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 2005.

12	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)
*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 2005	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 2005 (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.

2005

Attachment
 Sequence No. **52**

Identifying number

Part I Current Year Credit

<p>1 Rehabilitation credit (see instructions for requirements that must be met): @025 "STM nn"</p> <p>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: <i>This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent</i> . . . 020 . . . <input type="checkbox"/></p> <p>Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:</p> <p>b Pre-1936 buildings \$ 030 × 10% (.10)</p> <p>c Certified historic structures 045 \$ 050 × 20% (.20)</p> <p>(1) Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) 070</p> <p>(2) Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions). / 071/</p> <p>d (1) Enter the date on which the 24- or 60-month measuring period begins / 074/ and ends / 075/</p> <p>(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</p> <p>(3) Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above \$ 077</p> <p>e Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)</p>		1b	040	
		1c	060	
<p>2 Energy credit for periods ending before January 1, 2006. Basis of property using solar or geothermal energy placed in service during the tax year (see instructions) \$ 081 × 10% (.10)</p>		2	083	
<p>3 Energy credit for periods ending after December 31, 2005:</p> <p>a Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ 085 × 10% (.10)</p> <p>b Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) \$ 089 × 30% (.30)</p> <p>Qualified fuel cell property (see instructions):</p> <p>c Basis of property installed during the tax year \$ 093 × 30% (.30)</p> <p>d Kilowatt capacity of property in c above. . . . ▶ 097 × \$1,000</p> <p>e Enter the lesser of line 3c or 3d</p> <p>Qualified microturbine property (see instructions):</p> <p>f Basis of property installed during the tax year \$ 103 × 10% (.10)</p> <p>g Kilowatt capacity of property in f above. . . . ▶ 107 × \$200</p> <p>h Enter the lesser of line 3f or 3g</p> <p>i Total. Add lines 3a, 3b, 3e, and 3h</p>		3a	087	
		3b	091	
		3c	095	
		3d	099	
		3e	101	
		3f	105	
		3g	109	
		3h	111	
		3i	113	
<p>4 Qualifying advanced coal project credit for periods ending after August 8, 2005 (see instructions):</p> <p>a Basis of qualified investment in integrated gasification combined cycle property placed in service during the tax year \$ 115 × 20% (.20)</p> <p>b Basis of qualified investment in property other than in a above placed in service during the tax year \$ 119 × 15% (.15)</p> <p>c Total. Add lines 4a and 4b</p>		4a	117	
		4b	121	
		4c	123	
<p>5 Qualifying gasification project credit for periods ending after August 8, 2005 (see instructions). Basis of qualified investment in property placed in service during the tax year \$ 125 × 20% (.20)</p>		5	127	
<p>6 Credit from cooperatives. Enter the unused investment credit from cooperatives</p>		6	130	
<p>7 Current year credit. Add lines 1b through 6 @145. "STM nn"</p>		7	135	

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:			
	<ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44 • 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 	}		
			8	170
9	Alternative minimum tax: Enter the alternative minimum tax (AMT) from the following line of the appropriate form or schedule			
	<ul style="list-style-type: none"> • Individuals: Form 6251, line 35 • Corporations: Form 4626, line 14 • Estates and trusts: Form 1041, Schedule I, line 56 	}		
			9	180
10	Add lines 8 and 9		10	190
11a	Foreign tax credit	11a	200	
b	Credits from Form 1040, lines 48 through 54	11b	215	
c	Possessions tax credit (Form 5735, line 17 or 27)	11c	280	
d	Nonconventional source fuel credit (Form 8907, line 23)	11d	290	
e	Other specified credits (see instructions)	11e	300	
f	Add lines 11a through 11e.			11f
				310
12	Net income tax. Subtract line 11f from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17			12
				320
13	Net regular tax. Subtract line 11f from line 8. If zero or less, enter -0-	13	340	
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	14	350	
15	Tentative minimum tax (see instructions)	15	355	
16	Enter the greater of line 14 or line 15			16
				360
17	Subtract line 16 from line 12. If zero or less, enter -0-			17
				370
18	Credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions.			18
				380

Department of the Treasury
Internal Revenue Service (99)

▶ See instructions.
▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit

1a Investment credit (Form 3468)	1a	020	
b Work opportunity credit (Form 5884)	1b	030	
c Welfare-to-work credit (Form 8861)	1c	040	
d Credit for increasing research activities (Form 6765)	1d	060	
e Low-income housing credit (Form 8586)	1e	070	
f Enhanced oil recovery credit (Form 8830)	1f	080	
g Disabled access credit (Form 8826)	1g	090	
h Renewable electricity production credit (Form 8835, Section A only)	1h	100	
i Indian employment credit (Form 8845)	1i	110	
j Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1j	120	
k Orphan drug credit (Form 8820)	1k	130	
l New markets credit (Form 8874)	1l	540	
m Credit for small employer pension plan startup costs (Form 8881)	1m	550	
n Credit for employer-provided child care facilities and services (Form 8882)	1n	560	
o Qualified railroad track maintenance credit (Form 8900)	1o	570	
p Biodiesel and renewable diesel fuels credit (Form 8864)	1p	580	
q Low sulfur diesel fuel production credit (Form 8896)	1q	590	
r Distilled spirits credit (Form 8906)	1r	600	
s Nonconventional source fuel credit (Form 8907)	1s	610	
t Energy efficient home credit (Form 8908)	1t	620	
u Alternative motor vehicle credit (Form 8910)	1u	640	
v Alternative fuel vehicle refueling property credit (Form 8911)	1v	650	
w Credit for contributions to selected community development corporations (Form 8847)	1w	660	
x Trans-Alaska pipeline liability fund credit (see instructions)	1x	680	
y General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1y	690	
z Hurricane Katrina employee retention credit (Form 5884-A)	1z		
2 Current year credit. Add lines 1a through 1z	2	740	
3 Passive activity credits included on line 2 (see instructions)	3	770	
4 Subtract line 3 from line 2	4	780	
5 Passive activity credits allowed for 2005 (see instructions)		790	800
6 Carryforward of general business credit to 2005. See instructions for the schedule to attach	6	810	
7 Carryback of general business credit from 2006 (see instructions)	7	840	
8 Current year credit. Add lines 4 through 7	8	850	

Part II Allowable Credit

9	Regular tax before credits (see instructions)		9	1020	
10	Alternative minimum tax (see instructions)		10	1030	
11	Add lines 9 and 10		11	1040	
12a	Foreign tax credit	12a	1050		
b	Credits from Form 1040, lines 48 through 54	12b	1060		
c	Possessions tax credit (Form 5735, line 17 or 27)	12c	1070		
d	Nonconventional source fuel credit (Form 8907, line 23)	12d	1080		
e	Other specified credits (see instructions)	12e	1090		
f	Add lines 12a through 12e		12f	1100	
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18		13	1110	
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14	1120		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	1130		
16	Tentative minimum tax (see instructions)	16	1140		
17	Enter the greater of line 15 or line 16		17	1150	
18	Subtract line 17 from line 13. If zero or less, enter -0-		18	1160	
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions. 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 . . . 1170 "SECb41(G)"		19	1180	
				1190	
				1200	

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

20	Enter the portion of the credit shown on line 6 that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)		20	1210	
21	Tentative minimum tax (from line 16)	21	1220		
22	Multiply line 21 by 25% (.25)		22	1230	
23	Enter the amount from line 18	23	1240		
24	Enter the portion of the credit shown on line 8 that is not attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	24	1250		
25	Subtract line 24 from line 23. If zero or less, enter -0-		25	1260	
26	Subtract line 25 from line 20. If zero or less, enter -0-		26	1270	
27	For purposes of this line only, refigure the amount on Form 4626, line 10, by using zero on Form 4626, line 6, and enter the result here	27	1280		
28	Multiply line 27 by 10% (.10)		28	1290	
29	Net income tax (from line 13)		29	1300	
30	Enter the amount from line 19		30	1310	
31	Subtract line 30 from line 29		31	1320	
32	Subtract line 28 from line 31		32	1330	
33	Enter the smallest of line 22, line 26, or line 32		33	1340	
34	Subtract line 33 from line 21		34	1350	
35	Enter the greater of line 15 or line 34		35	1360	
36	Subtract line 35 from line 29. Also enter this amount on line 19 instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" next to your entry on line 19		36	1370	

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

Before you begin: ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.

✓ See **Members of the Armed Forces** on back, if applicable.

010 "MILITARY MOVE"			
1	Transportation and storage of household goods and personal effects (see instructions)	1	040
2	Travel (including lodging) 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 box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	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 26	5	180

General Instructions

What's New

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

Purpose of Form

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

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

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

Who Can Deduct Moving Expenses

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

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

Distance Test

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must

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

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

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

Distance Test Worksheet

Keep a Copy for Your Records 

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

Is line 3 at least 50 miles?

Yes. You meet this test.

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

Credit for Federal Tax Paid on Fuels

Department of the Treasury
Internal Revenue Service

▶ See the Instructions on page 3.

▶ Attach this form to your income tax return.

Name (as shown on your income tax return)

Taxpayer identification number

- Caution:**
- Claims for diesel fuel and kerosene (other than kerosene used in aviation) used on a farm for farming purposes on new lines 3e and 4c are made only by the ultimate purchaser after September 30, 2005.
 - Claims on lines 5 and 8 for aviation-grade kerosene can be made only for uses or sales before October 1, 2005. See line 14 and the worksheets in the instructions for claims for kerosene used in aviation after September 30, 2005.
 - There are two credit rates in effect for most fuels during 2005. The * rate is applicable after Sept. 30, 2005.

1 Nontaxable Use of Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use of gasoline	\$.184/.183*	010	\$ 070	362
b	Use of gasoline on a farm for farming purposes	.184/.183*	020		
c	Other nontaxable use of gasoline "03, 04, 05, 07, 13, 14" > 030	.184/.183*	040		

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, 13, 14" > 190	.194/.193*	200	230	324

3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye. @240 "STM nn" 250
Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach an explanation; check here ▶

Caution: Claims for diesel fuel used on a farm for farming purposes are made only by the ultimate purchaser on line 3e after September 30, 2005.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use "02, 03, 06, 07, 08, 13" > 260	\$.244/.243*	270	\$ 300	360
b	Use in trains, January 1, 2005 – June 30, 2005	.21	310	320	353
c	Use in trains, July 1, 2005 – December 31, 2005	.22	315		
d	Use in certain intercity and local buses	.17	330	340	350
e	Use on a farm for farming purposes after Sept. 30, 2005	.243	343	347	360

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

Claimant certifies that the kerosene did not contain visible evidence of dye. @350 "STM nn" 360
Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach an explanation; check here ▶

Caution: Claims for kerosene used on a farm for farming purposes are made only by the ultimate purchaser on line 4c after September 30, 2005. See the instructions for an exception for kerosene used in aviation.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use "02, 03, 06, 07, 08, 13" > 370	\$.244/.243*	380	\$ 395	346
b	Use in certain intercity and local buses	.17	400	410	350
c	Use on a farm for farming purposes after Sept. 30, 2005	.243	411	412	346

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

Claimant certifies that the aviation-grade kerosene did not contain visible evidence of dye. @413 "STM nn" 414
Exception. If any of the aviation-grade kerosene included in this claim did contain visible evidence of dye, attach a detailed explanation and check here ▶

Caution: Line 5 applies to claims for aviation-grade kerosene before October 1, 2005. See line 14 and the worksheets in the instructions for kerosene used in aviation after September 30, 2005.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.175	415	\$ 417	355
b	Other nontaxable use "03, 09, 10, 11, 13" > 419	.219	421	423	369
c	Use in foreign trade	.044	425	427	377

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel Registration No. ▶ 429

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye. @431 "STM nn" 433
Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach an explanation and check here ▶

Caution: Registered ultimate vendors cannot make claims for diesel fuel sold for use on a farm for farming purposes after Sept. 30, 2005.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use on a farm for farming purposes before Oct. 1, 2005	\$.244	435	\$ 439	360
b	Use by a state or local government @441 "STM nn"	.244/.243*	437		
c	Use in certain intercity and local buses	.17	443	445	350

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Aviation-Grade Kerosene and Kerosene Used in Aviation) Registration No. ▶ 610

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye. @630 "STM nn" 640

Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach an explanation and check here . ▶

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use on a farm for farming purposes before Oct. 1, 2005	\$.244	650	\$	346
b	Use by a state or local government @665 "STM nn"	.244/.243*	660		
c	Sales from a blocked pump	.244/.243*	670		
d	Use in certain intercity and local buses	.17	680	685	350

8 Sales by Registered Ultimate Vendors of Aviation-Grade Kerosene before Oct. 1, 2005 Reg. No. ▶ 705

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.175	715	\$	369
b	Other nontaxable use "03, 09, 10, 13" > 735	.219	745		
c	Use on a farm for farming purposes	.219	755		
d	Use by a state or local government @777 "STM nn"	.219	765		

9 Sales by Registered Ultimate Vendors of Gasoline Registration No. ▶ 785

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a nonprofit educational organization	\$.184/.183*	795	\$ 805
b	Use by a state or local government @827 "STM nn"	.184/.183*	815		825

10 Sales by Registered Ultimate Vendors of Aviation Gasoline Registration No. ▶ 830

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a nonprofit educational organization	\$.194/.193*	840	\$ 850
b	Use by a state or local government @875 "STM nn"	.194/.193*	860		870

11 Nontaxable Use of Liquefied Petroleum Gas (LPG)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in certain intercity and local buses	\$.062	880	\$ 890	352
b	Use in qualified local buses or school buses	.136	900	910	361
c	Other nontaxable use "01, 02, 04, 13, 14" > 920	.136	930	940	395

12 Alcohol Fuel Mixture Credit Registration No. ▶ 950

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	
a	Alcohol fuel mixtures containing ethanol	\$.51	960	\$ 970	393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60	980	990	394

13 Biodiesel Mixture Credit Registration No. ▶ 1000

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	
a	Biodiesel (other than agri-biodiesel) mixtures	\$.50	1010	\$ 1020	388
b	Agri-biodiesel mixtures	1.00	1030	1040	390

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

	(d) Amount of credit	(e) CRN	
a	Use in commercial aviation (other than foreign trade)	\$ 1042	355
b	Sales by registered ultimate vendors	1046	369

15 Total income tax credit claimed. Add lines 1 through 14, column (d). Enter here and on Form 1040, line 70 (also check box b on line 70); Form 1120, line 32f(2); Form 1120-A, line 28f(2); Form 1120S, line 23c; Form 1041, line 24g; or the line of other returns. ▶	15	\$ 1050	
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Form **4137**

Department of the Treasury
Internal Revenue Service (99)

Social Security and Medicare Tax on Unreported Tip Income

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

OMB No. 1545-0074

2005

Attachment
Sequence No. **24**

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 2005 (see instructions)	1	060	
2	Total cash and charge tips you reported to your employer in 2005	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	90,000	00
7	Total social security wages and social security tips (total of boxes 3 and 7 on Form(s) W-2) or railroad retirement (tier 1) compensation	7	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 59 ▶	12	200	

For Paperwork Reduction Act Notice, see instructions on back.

Form **4137** (2005)

Do Not Detach

SCHEDULE U (Form 1040)

Department of the Treasury
Internal Revenue Service

U.S. Schedule of Unreported Tip Income

For crediting to your social security record

2005

Note: The amounts you report below are for your social security record. This record is used to figure any benefits, based on your earnings, payable to you and your dependents or your survivors. Fill in each item accurately and completely.

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

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

Please do not write in this space

DLN—

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, or reforestation property. (See the Instructions for Form 3468 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	9 490
10 Enter the recapture tax from property for which there was an increase in nonqualified nonrecourse financing (attach separate computation)	495			10 500
11 Add lines 9 and 10				11 510
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				12 520
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				13 530

Depreciation and Amortization
(Including Information on Listed Property)

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

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 the instructions for a higher limit for certain businesses	1	\$105,000
2 Total cost of section 179 property placed in service (see instructions)	2	012
3 Threshold cost of section 179 property before reduction in limitation	3	\$420,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	014
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	018
(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 2004 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 2006. Add lines 9 and 10, less line 12 ▶	13	094

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

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

14 Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property (other than listed property) placed in service during the tax year (see instructions)	14	096
15 Property subject to section 168(f)(1) election @098 "STM nn"	15	101
16 Other depreciation (including ACRS) @103 "STM nn"	16	105

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2005	17	107
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here 109 ▶ <input type="checkbox"/>		

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		*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"	+317	27.5 yrs.	MM	S/L	+333
	337	343	27.5 yrs.	MM	S/L	357
i Nonresidential real property	*363 "STM nn"	+367	39 yrs.	MM	S/L	+383
	*387 "STM nn"	+393	+400	MM	S/L	+407

Section C—Assets Placed in Service During 2005 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 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 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)	(b)	(c)	(d)	762	(e)	764	(f)	(g)	(h)	766	(i)	768				
Type of property (list vehicles first)	Date placed in service	Business/investment use percentage	Cost or other basis	Basis for depreciation (business/investment use only)	Recovery period	Method/Convention	Depreciation deduction	Elected section 179 cost								
25	Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	773							
26	Property used more than 50% in a qualified business use:															
*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:															
*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	Total business/investment miles driven during the year (do not include commuting miles)	(a)		(b)		(c)		(d)		(e)		(f)			
		Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Vehicle 5	Vehicle 6								
	*1620 "STM nn"	1620	1660	1700	1740	1780	1820								
31	Total commuting miles driven during the year	+1630	1670	1710	1750	1790	1830								
32	Total other personal (noncommuting) miles driven	+1640	1680	1720	1760	1800	1840								
33	Total miles driven during the year. Add lines 30 through 32	+1645	1685	1725	1765	1805	1845								
34	Was the vehicle available for personal use during off-duty hours? 1850 "STM nn"	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No		
		+1860	1910	1920	1970	1980	2030	2040	2090	2100	2150	2160			
35	Was the vehicle used primarily by a more than 5% owner or related person?	+1863	1867	1923	1927	1983	1987	2043	2047	2103	2107	2163	2167		
36	Is another vehicle available for personal use?	+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 instructions).

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
		2190	2200
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners	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 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)	(b)	(c)	(d)	(e)	(f)	
Description of costs	Date amortization begins	Amortizable amount	Code section	Amortization period or percentage	Amortization for this year	
42	Amortization of costs that begins during your 2005 tax year (see instructions):					
*2290	"STM nn"	+2300	+2310	+2320	+2330	+2340
	2350	2360	2370	2380	2390	2400
43	Amortization of costs that began before your 2005 tax year				43	2410
44	Total. Add amounts in column (f). See the instructions to report				44	2420

Exclusion of Income for Bona Fide Residents of American Samoa

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.** ▶ **See instructions below and on back.**

Attachment
Sequence No. **68**

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.

What's New

- The rules for determining whether you are a bona fide resident of American Samoa have changed. See *Bona Fide Residence Test* on this page.
- If, in tax year 2001 or later, you become or ceased to be a bona fide resident of a U.S. possession, you may be required to file Form 8898, Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession. The penalty for failure to provide the required information is \$1,000. For details, see the Instructions for Form 8898.

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.



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 the entire tax year (January 1 through December 31 if you file a calendar year return).

In general, for tax years beginning after October 22, 2004, you are a bona fide resident of American Samoa if, during the tax year, you:

- Are present in American Samoa for at least 183 days,
- Do not have a tax home outside of American Samoa, and
- Do not have a closer connection to the United States or a foreign country than to American Samoa.

Casualties and Thefts

Department of the Treasury
Internal Revenue Service

- ▶ 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. But if the loss arose in the Hurricane Katrina disaster area after August 24, 2005, and was caused by Hurricane Katrina, enter -0-	11				380
12 Subtract line 11 from line 10	12				390
Caution: Use only one Form 4684 for lines 13 through 21.					
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
16 If line 14 is less than line 13, enter the difference	16				430
17 Add the amounts on line 12 of all Forms 4684 on which you entered -0- on line 11.	17				435
18 Is line 17 less than line 16?					
437 <input type="checkbox"/> No. Stop. Enter the amount from line 16 on Schedule A (Form 1040), line 19. Estates and trusts, enter the amount from line 16 on the "Other deductions" line of your tax return.					
439 <input type="checkbox"/> Yes. Subtract line 17 from line 16.	18				445
19 Enter 10% of your adjusted gross income from Form 1040, line 38. Estates and trusts, see instructions	19				447
20 Subtract line 19 from line 18. If zero or less, enter -0-	20				451
21 Add lines 17 and 20. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return	21				453

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

Identifying number

SECTION B—Business and Income-Producing Property

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

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

Table with 4 rows (Property A-D) and 1 column for description. Values: *470 "STM nn", 560, 650, 740

Main table with columns for Properties A, B, C, D and rows 23-31 for various calculations like cost, insurance, gain, and loss.

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

Table for Summary of Gains and Losses with columns for (a) Identify casualty or theft, (b) Losses from casualties or thefts, and (c) Gains from casualties or thefts.

Casualty or Theft of Property Held One Year or Less

Table for Casualty or Theft of Property Held One Year or Less with rows 32-35.

Casualty or Theft of Property Held More Than One Year

Table for Casualty or Theft of Property Held More Than One Year with rows 36-42.

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 2005 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**

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

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2 *040 "STM nn"	+050	+060	+070	+080	+090	+095
120	130	140	150	160	170	175
200	210	220	230	240	250	255
280	290	300	310	320	330	335
3 Gain, if any, from Form 4684, line 42						3 440
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37						4 450
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5 456
6 Gain, if any, from line 32, from other than casualty or theft						6 461
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7 482
<p>Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.</p> <p>Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.</p>						
8 Nonrecaptured net section 1231 losses from prior years (see instructions)						8 500
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions).						9 511

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

*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.	11 (925)
12 Gain, if any, from line 7 or amount from line 8, if applicable	12 930
13 Gain, if any, from line 31	13 940
14 Net gain or (loss) from Form 4684, lines 34 and 41a	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 Combine lines 10 through 16	17 1005
<p>18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:</p> <p>a If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions</p> <p>b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14</p>	
18a	1020
18b	1030

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A *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:		*1370			
a Depreciation allowed or allowable from line 22	25a	"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.		*1450			
a Additional depreciation after 1975 (see instructions)	26a	"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).		*1730			
a Soil, water, and land clearing expenses	27a	"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:		*1850			
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a	"STM nn"	1870	1890	1910
b Enter the smaller of line 24 or 28a	28b	+1860	1880	1900	1920
29 If section 1255 property:		*1930			
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	"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 36. Enter the portion from other than casualty or theft on Form 4797, line 6	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 Recaptured depreciation (see instructions)	34 2090	2100
35 Recapture amount. Subtract line 34 from line 33. See the instructions where to report	35 2110	2120

B-73

Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
 (Income not subject to self-employment tax)
 ▶ 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 2005 (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 Taxable amount
3a Agricultural program payments (see instructions)	3a	090	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 Taxable amount
5 Crop insurance proceeds and Federal crop disaster payments (see instructions):			
a Amount received in 2005 @123 "STM nn"	5a	120	5b Taxable amount
c If election to defer to 2006 is attached, check here ▶ [124	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	24	350	
14 Feed	14	210	25 Storage and warehousing	25	370	
15 Fertilizers and lime	15	220	26 Supplies	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 to line 33	32	610			605 "PAL"	
33 If line 32 is a loss, 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 checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40				33c		630

Investment Interest Expense Deduction

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2005 (see instructions)	1	010
2	Disallowed investment interest expense from 2004 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 2006. 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

Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2005 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see Pub. 550, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if all of the following apply.

- Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 2004.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different

rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 535, Business Expenses.

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness. Investment interest expense is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on this page).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you do not materially participate and any rental activity. See the Instructions for Form 8582, Passive Activity Loss Limitations, for details.

- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Property held for investment. Property held for investment includes property that produces income, not derived in the ordinary course of a trade or business, from interest, dividends, annuities, or royalties. It also includes property that produces gain or loss, not derived in the ordinary course of a trade or business, from the disposition of property that produces these types of income or is held for investment. However, it does not include an interest in a passive activity.

Exception. A working interest in an oil or gas property that you held directly or through an entity that did not limit your liability is property held for investment, but only if you did not materially participate in the activity.

Part II—Net Investment Income

Line 4a

Gross income from property held for investment includes income, unless derived in the ordinary course of a trade or business, from interest, ordinary dividends (except Alaska Permanent Fund dividends), annuities, and royalties.

Tax on Accumulation Distribution of Trusts

Department of the Treasury
Internal Revenue Service

▶ Attach to beneficiary's tax return.

2005
Attachment
Sequence No. **73**

▶ See instructions on back.

A Name(s) as shown on return <p style="text-align: center;">010</p>		B Social security number <p style="text-align: center;">020</p>	
C Name and address of trust <p style="text-align: center;">030</p>		D Employer identification number <p style="text-align: center;">060</p>	
E Type of trust (see instructions) <input type="checkbox"/> 070 Domestic <input type="checkbox"/> 080 Foreign	F Beneficiary's date of birth <p style="text-align: center;">090</p>	G Enter number of trusts from which you received accumulation distributions in this tax year ▶	100

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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) 2000
		230	240	250	260	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	290	400	510
15	Enter amount from line 12 in each column	300	410	520
16	Recomputed taxable income (add lines 14 and 15)	310	420	530
17	Income tax on amounts on line 16	320	430	540
18	Income tax before credits on line 14 income	330	440	550
19	Additional tax before credits (subtract line 18 from line 17)	340	450	560
20	Tax credit adjustment	350	460	570
21	Subtract line 20 from line 19	360	470	580
22	Alternative minimum tax adjustments	370	480	590
23	Combine lines 21 and 22	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 2005 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 44, or Form 1041, Schedule G, line 1b, whichever applies.			

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

8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a. 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 44, 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.	1 120	125
2 Taxable interest	2 130	135
3 Ordinary dividends	3 140	145
4 Taxable refunds, credits, or offsets of state and local income taxes	4 150	155
5 Alimony received	5 160	165
6 Business income or (loss)	6 170	175
7 Capital gain or (loss)	7 180	185
8 Other gains or (losses)	8 190	195
9 IRA distributions (taxable amount)	9 200	205
10 Pensions and annuities (taxable amount)	10 210	215
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11 220	225
12 Farm income or (loss)	12 230	235
13 Unemployment compensation	13 240	245
14 Social security benefits (taxable amount)	14 250	255
15 Other income. List type and amount ▶ *260 *265	15 +263	+275
16 Total income. Add lines 1 through 15. "STM nn" "STM nn"▶	16 280	285

Part II Adjusted Gross Income From Guam or the CNMI Reported on Form 1040

17 Educator expenses	17 287	288
18 Certain business expenses of reservists, performing artists, and fee-basis government officials	18 290	295
19 Health savings account deduction	19 300	305
20 Moving expenses	20 310	315
21 One-half of self-employment tax	21 320	325
22 Self-employed SEP, SIMPLE, and qualified plans	22 330	335
23 Self-employed health insurance deduction	23 340	345
24 Penalty on early withdrawal of savings	24 350	355
25 Alimony paid	25 360	365
26 IRA deduction	26 370	375
27 Student loan interest deduction	27 380	385
28 Tuition and fees deduction *410 *415	28 390	395
29 Add lines 17 through 28 "STM nn" "STM nn"	29 400	405
30 Adjusted gross income. Subtract line 29 from line 16▶	30 430	435
	30 440	445

Part III Payments of Income Tax to Guam or the CNMI

31 Payments on estimated tax return filed with Guam or the CNMI	31 450	455
32 Income tax withheld from your wages while employed by the U.S. Government as a civilian in Guam or the CNMI	32 460	465
33 Income tax withheld from your wages while employed as a member of the U.S. Armed Forces in Guam or the CNMI	33 470	475
34 Income tax withheld from your wages earned in Guam or the CNMI other than amounts on lines 31 through 33	34 480	485
35 Total payments. Add lines 31 through 34▶	35 490	495

Instructions

Section references are to the Internal Revenue Code.

What's New

• For tax years ending after October 22, 2004, you generally file your income tax return with Guam or the CNMI only if you are a bona fide resident of the possession for the entire tax year. See *Where to file* on page 2. Also, the rules for determining bona fide residence have

changed. See Pub. 570 for information about these rules.

• If, in tax year 2001 or later, you become or ceased to be a bona fide resident of a U.S. possession, you may be required to file Form 8898, Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession. The penalty for failure to provide the required information is \$1,000. For details, see the Instructions for Form 8898.

(Continued on back)

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

2005

Attachment
Sequence No. **29**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

▶ See separate instructions.

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number

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 ▶ **070**

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 60, without filing Form 5329. See the instructions for Form 1040, line 60.

Part I Additional Tax on Early Distributions

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

1 Early distributions included in income. For Roth IRA distributions, see instructions	1	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: 073	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 60 <i>Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).</i>	4	078	

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 60	8	091	

Part III Additional Tax on Excess Contributions to Traditional IRAs

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

9 Enter your excess contributions from line 16 of your 2004 Form 5329 (see instructions). If zero, go to line 15	9	094	
10 If your traditional IRA contributions for 2005 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	100	
	11	110	
	12	120	
11 2005 traditional IRA distributions included in income (see instructions)			
12 2005 distributions of prior year excess contributions (see instructions)			
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 2005 (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, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60	17	160	

Part IV Additional Tax on Excess Contributions to Roth IRAs

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

18 Enter your excess contributions from line 24 of your 2004 Form 5329 (see instructions). If zero, go to line 23	18	200	
19 If your Roth IRA contributions for 2005 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	210	
	20	220	
20 2005 distributions from your Roth IRAs (see instructions)			
21 Add lines 19 and 20	21	230	
22 Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	240	
23 Excess contributions for 2005 (see instructions)	23	250	
24 Total excess contributions. Add lines 22 and 23	24	260	
25 Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60	25	280	

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2005 were more than is allowable or you had an amount on line 33 of your 2004 Form 5329.

26	Enter the excess contributions from line 32 of your 2004 Form 5329 (see instructions). If zero, go to line 31	26	490	
27	If the contributions to your Coverdell ESAs for 2005 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	500	
28	2005 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 2005 (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, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60	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 2005 than is allowable or you had an amount on line 41 of your 2004 Form 5329.

34	Enter the excess contributions from line 40 of your 2004 Form 5329 (see instructions). If zero, go to line 39	34	580	
35	If the contributions to your Archer MSAs for 2005 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	590	
36	2005 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 2005 (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, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60	41	660	

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2005 than is allowable or you had an amount on line 43 of your 2004 Form 5329.

42	Enter the excess contributions from line 42 of your 2004 Form 5329. If zero, go to line 47	42	675	
43	If the contributions to your HSAs for 2005 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43	685	
44	2005 distributions from your HSAs from Form 8889, line 14	44	695	
45	Add lines 43 and 44	45	705	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	46	715	
47	Excess contributions for 2005 (see instructions)	47	725	
48	Total excess contributions. Add lines 46 and 47	48	735	
49	Additional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2005 (including 2005 contributions made in 2006). Include this amount on Form 1040, line 60	49	750	

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

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

50	Minimum required distribution for 2005 (see instructions)	50	800	
51	Amount actually distributed to you in 2005	51	810	
52	Subtract line 51 from line 50. If zero or less, enter -0-	52	820	
53	Additional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 60 830 "WAIVED"	53	850	

Signature. Complete **only** if you are filing this form by itself and not with your tax return. **840 "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. December 2005)
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** in the instructions)

Name of person filing this return	A Identifying number 110
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 instructions. Check applicable box(es): 1 (repealed) <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> @136 "STM nn" 130 135 140
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	

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
230	240 242 244 246	250	260	270	280
290	300 302 304 306	310	320	330	340
350	360 362 364 366	370	380	390	400

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 420 425 430 440 450 460 465	b Employer identification number, if any 470
	c Country under whose laws incorporated 480
d Date of incorporation 490	e Principal place of business 500
f Principal business activity code number 510	g Principal business activity 520
	h Functional currency 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 530 540 550 560 570 580	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss) 590	(ii) U.S. income tax paid (after all credits) 600
c Name and address of foreign corporation's statutory or resident agent in country of incorporation 610 620 630 640 650 655	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 660 670 680 690 700 705 710	

Schedule A Stock of the Foreign Corporation

(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
*720 ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY OR "STM nn"	+730	+740
750	760	770
780	790	800
810	820	830 835

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49958V

Form **5471** (Rev. 12-2005)

Schedule B U.S. Shareholders of Foreign Corporation (see instructions)

(a) Name, address, and identifying number of shareholder			(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(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 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 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 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
b	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
b	Less accumulated depreciation	(2930)	(2940) "STM nn"
9a	Depletable assets	2950	2960
b	Less accumulated depletion	(2970)	(2980)
10	Land (net of any amortization)	2990	3000
11	Intangible assets:		
a	Goodwill	3010	3020
b	Organization costs	3030	3040
c	Patents, trademarks, and other intangible assets	3050	3060
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"
a	Preferred stock	3270	3280
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

- 1** During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? Yes No
3410 3420
@3425
 If "Yes," see the instructions for required attachment. "STM nn" 3430 3440
- 2** During the tax year, did the foreign corporation own an interest in any trust?
- 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 (see instructions)? 3450 3460

 If "Yes," you are generally required to attach Form 8858 for each entity (see instructions). @3465
"STM nn"

Schedule H Current Earnings and Profits (see 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	@3635 "STM nn"
	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)		5a	3660
b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)		5b	3670
c Combine lines 5a and 5b		5c	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))	3700	5d	3690
Enter exchange rate used for line 5d ▶			

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

1 Subpart F income (line 38b, 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 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

- Was any income of the foreign corporation blocked? Yes No
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. December 2004)
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			
4 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

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2004)

B-85

**SCHEDULE M
(Form 5471)**

(Rev. December 2005)
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 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
7 Interest received	090	290	490	690	890
8 Premiums received for insurance or reinsurance	100	300	500	700	900
9 Add lines 1 through 8	110	310	510	710	910
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
14 Commissions paid	160	360	560	760	960
15 Rents, royalties, and license fees paid	170	370	570	770	970
16 Dividends paid	180	380	580	780	980
17 Interest paid	190	390	590	790	990
18 Add lines 10 through 17	200	400	600	800	1000
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 O
(Form 5471)**

Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock

OMB No. 1545-0704

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service

▶ 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

Part II To Be Completed by U.S. Shareholders

"STM nn"

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	@615 610 "STM nn"

Section B—U.S. Persons Who Are Officers or Directors of the Foreign Corporation

@620

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) "STM nn" 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

"STM
nn"

(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. 12-2005)

ALPHA "A" = COMMON
"P" = PREFERRED "T"
= TREASURY

B-87

(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

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	ALPHA: "C" = COMMON "P" = PREFERRED "T" = TREASURY		(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 instructions for an example). @2000 "STM nn"

International Boycott Report

For tax year beginning 010, 20 ,
and ending 020, 20 .

OMB No. 1545-0216

Attachment
Sequence No. 123

File in Duplicate
(See Instructions)

▶ **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
170	180
190	200
210	220
230	240
250	260
270	280
290	300

If more space is needed, attach additional sheets and check this box **@305 "STM. nn". or blank** . . . ▶ **310**

- c Enter principal business activity code and description (see instructions) **320 330**
- d IC-DISCs—Enter principal product or service code and description (see instructions) **340 350**

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 _____

7a 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)?	Yes 520	No 530
b If the answer to question 7a is "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.)

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.)	Yes 740	No 750
If "Yes," complete the following table. 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**
 If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box **1610** **1620**
 ▶ **1630**

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**
 If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box **2040** **2050**
 ▶ **2060**

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"	2110
b 2120	2130	2140	2150	2160
c 2170	2180	2190	2200	2210
d 2220	2230	2240	2250	2260
e 2270	2280	2290	2300	2310
f 2320	2330	2340	2350	2360
g 2370	2380	2390	2400	2410
h 2420	2430	2440	2450	2460

11 Were you requested to participate in or cooperate with an international boycott? **Yes** **No**
 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**
 2470 **2480**

12 Did you participate in or cooperate with an international boycott? **Yes** **No**
 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**
 2490 **2500**

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—	2530		2550	
(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?		2540		2560
(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?		2580		2600
(d) Refrain from employing individuals of a particular nationality, race, or religion?	2610		2630	
(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?		2620		2640
	2650	2660	2670	2680
	2690		2710	
		2700		2720

b Requests and agreements—If the answer to any part of 13a is “Yes,” complete the following table. 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		2880	2890	2900	2910
c	2920	2930	2940		2970	2980	2990	3000
d	3010	3020	3030		3060	3070	3080	3090
e	3100	3110	3120		3150	3160	3170	3180
f	3190	3200	3210		3240	3250	3260	3270
g	3280	3290	3300		3330	3340	3350	3360
h	3370	3380	3390		3420	3430	3440	3450
i	3460	3470	3480		3510	3520	3530	3540
j	3550	3560	3570		3600	3610	3620	3630
k	3640	3650	3660		3690	3700	3710	3720
l	3730	3740	3750		3780	3790	3800	3810
m	3820	3830	3840		3870	3880	3890	3900
n	3910	3920	3930		3960	3970	3980	3990
o	4000	4010	4020		4050	4060	4070	4080
p	4090	4100	4110		4140	4150	4160	4170



**SCHEDULE A
(Form 5713)**

(Rev. December 2004)
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

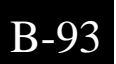
Name _____ Identifying number **003**

Name of country being boycotted (check one): 020 Israel 030 Other (identify) ▶ **040**

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. December 2004)

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	100	110
b	120	130	140	150	160	170	180
c	190	200	210	220	230	240	250
d	260	270	280	290	300	310	320
e	330	340	350	360	370	380	390
f	400	410	420	430	440	450	460
g	470	480	490	500	510	520	530
h	540	550	560	570	580	590	600
i	610	620	630	640	650	660	670
j	680	690	700	710	720	730	740
k	750	760	770	780	790	800	810
l	820	830	840	850	860	870	880
m	890	900	910	920	930	940	950
n	960	970	980	990	1000	1010	1020
o Total			1030	1040	1050	1060	

For Paperwork Reduction Act Notice, see the instructions for Form 5713. Cat. No. 12060S Schedule B (Form 5713) (Rev. 12-2004)

Tax Effect of the International Boycott Provisions

▶ Attach to Form 5713.
▶ See instructions on page 2.
▶ Use with the December 2004 revision of 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 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 22 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 22 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 the IC-DISC will include it on line 10, Part I, Schedule J, Form 1120-IC-DISC	170

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 the IC-DISC will include it on line 10, Part I, Schedule J, Form 1120-IC-DISC **180**

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	200
(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

Draft as of
12/09/2005

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 the applicable date in the instructions, are certified (if required) 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:												
	<table border="1"> <tr> <td>If you are a</td> <td>Then enter the total of the current year credits from—</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 13, code F, G, or J</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 15, code F, G, or J.</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), box 13, code F</td> </tr> <tr> <td>d Patron</td> <td>Written statement from cooperative</td> </tr> </table>	If you are a	Then enter the total of the current year credits from—	a Shareholder	Schedule K-1 (Form 1120S), box 13, code F, G, or J	b Partner	Schedule K-1 (Form 1065), box 15, code F, G, or J.	c Beneficiary	Schedule K-1 (Form 1041), box 13, code F	d Patron	Written statement from cooperative	3	090
If you are a	Then enter the total of the current year credits from—												
a Shareholder	Schedule K-1 (Form 1120S), box 13, code F, G, or J												
b Partner	Schedule K-1 (Form 1065), box 15, code F, G, or J.												
c Beneficiary	Schedule K-1 (Form 1041), box 13, code F												
d Patron	Written statement from cooperative												
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.) 100	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:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 44 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	120
6	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 	6	130
7	Add lines 5 and 6	7	140
8a	Foreign tax credit	8a	150
b	Credits from Form 1040, lines 48 through 54	8b	165
c	Possessions tax credit (Form 5735, line 17 or 27)	8c	230
d	Nonconventional source fuel credit (Form 8907, line 23)	8d	240
e	Other specified credits (see instructions)	8e	250
f	Add lines 8a through 8e	8f	260
9	Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	270
10	Net regular tax. Subtract line 8f 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 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	330

Hurricane Katrina Employee Retention Credit

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

1 Enter the total qualified wages paid or incurred after August 28, 2005, and before January 1, 2006 (see instructions) **1a** 020

2 Enter 40% (.40) of line 1. You **must** subtract this amount from your deduction for salaries and wages **2** 030

3	Employee retention credits from pass-through entities:	If you are a—	Then enter the total of the current year credits from—		
		a Shareholder	Schedule K-1 (Form 1120S), box 13, code F, G, or U	}	3 040
		b Partner.	Schedule K-1 (Form 1065), box 15, code F, G, or U		
		c Beneficiary	Schedule K-1 (Form 1041), box 13, code R		
		d Patron	Written statement from cooperative		

4 **Current year credit.** Add lines 2 and 3. Enter here and on line 1z of Form 3800. **Exception:** S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions **4** 050

At-Risk Limitations

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

Name(s) shown on return

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 3 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 2004, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11	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):			
180a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15	200	
190b	<input type="checkbox"/> From 2004 Form 6198, line 19b. Do not enter the amount from line 10b of the 2004 form.			
16	Increases since (check box that applies):			
a	<input type="checkbox"/> Effective date <input type="checkbox"/> The end of your 2004 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 2004 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 7 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 the Instructions for **Form 8582, Passive Activity Loss Limitations**, or the Instructions for **Form 8810, Corporate Passive Activity Loss and Credit Limitations**, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

Alternative Minimum Tax—Individuals

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 2), and go to line 7. (If less than zero, enter as a negative amount.)	1	035
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 38	2	045
3	Taxes from Schedule A (Form 1040), line 9	3	065
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	085
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5	087
6	If Form 1040, line 38, is over \$145,950 (over \$72,975 if married filing separately), enter the amount from line 9 of the Itemized Deductions Worksheet on page A-9 of the Instructions for Schedules A & B (Form 1040)	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 (7% of gain excluded under section 1202)	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), box 12, code A)	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.)																
	<table border="0"> <tr> <td>IF your filing status is . . .</td> <td>AND line 28 is not over . . .</td> <td>THEN enter on line 29 . . .</td> <td></td> </tr> <tr> <td>Single or head of household</td> <td>\$112,500</td> <td>\$40,250</td> <td rowspan="3">} . . .</td> </tr> <tr> <td>Married filing jointly or qualifying widow(er)</td> <td>150,000</td> <td>58,000</td> </tr> <tr> <td>Married filing separately</td> <td>75,000</td> <td>29,000</td> </tr> </table>	IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .		Single or head of household	\$112,500	\$40,250	} . . .	Married filing jointly or qualifying widow(er)	150,000	58,000	Married filing separately	75,000	29,000	29	306 "C" 287
IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .															
Single or head of household	\$112,500	\$40,250	} . . .														
Married filing jointly or qualifying widow(er)	150,000	58,000															
Married filing separately	75,000	29,000															
	If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.																
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here	30	315														
31	<ul style="list-style-type: none"> If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	31	325														
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 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amounts for lines 44 and 47 of Form 1040 must be refigured without using Schedule J (see page 8 of the instructions)	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 45	35	340														

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30			36	360	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 9 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 9 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	410	
41	Subtract line 40 from line 36			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	430	
43	Enter: <ul style="list-style-type: none"> • \$59,400 if married filing jointly or qualifying widow(er), • \$29,700 if single or married filing separately, or • \$39,800 if head of household. 	43	470			
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44	480			
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	485			
46	Enter the smaller of line 36 or line 37	46	490			
47	Enter the smaller of line 45 or line 46	47	580			
48	Multiply line 47 by 5% (.05) ▶			48	515	
49	Subtract line 47 from line 46	49	580			
50	Multiply line 49 by 15% (.15) ▶			50	590	
If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.						
51	Subtract line 46 from line 40	51	605			
52	Multiply line 51 by 25% (.25) ▶			52	610	
53	Add lines 42, 48, 50, and 52			53	615	
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result			54	620	
55	Enter the smaller of line 53 or line 54 here and on line 31			55	615	

Installment Sale Income

2005

Attachment Sequence No. **79**

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.**

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.**
- 335a 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** / []
- 340b The first disposition was a sale or exchange of stock to the issuing corporation.
- 350c The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- 360d The second disposition occurred after the death of the original seller or buyer.
- 370e 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 (see instructions) **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 2005 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** |

Credit for Alcohol Used as Fuel

► Attach to your tax return.

Name(s) shown on return

Identifying number

Caution:

- See What's New on page 2 for important changes to this credit.
- You cannot claim any amounts on Form 6478 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.

Part I Current Year Credit

Type of Alcohol Fuel	(a) Number of Gallons of Alcohol Sold or Used	(b) Rate *	(c) Column (a) x Column (b)
1 Qualified ethanol fuel production (in gallons) (see instructions for election)	1 020	\$.10	030
2 Alcohol 190 proof or greater and alcohol 190 proof or greater in fuel mixtures	2 040	\$.51	050
3 Alcohol less than 190 proof but at least 150 proof and alcohol less than 190 proof but at least 150 proof in fuel mixtures	3 060	\$.3778	070
4 Alcohol fuel credit(s) from a partnership, S corporation, estate, trust, or cooperative (see instructions)			4 095
5 Add lines 1 through 4, column (c)			5 105
6 Alcohol fuel credit included on line 5 from passive activities (see instructions)			6 115
7 Subtract line 6 from line 5			7 125
8 Alcohol fuel credit allowed for 2005 from a passive activity (see instructions)			8 135
9 Carryback of alcohol fuel credit from 2006 (see instructions)			9 145
10 Current year credit. Add lines 7 through 9			10 225 230 233 235

*Only the rate for ethanol is shown. See instructions for lines 2 and 3 for rates for alcohol other than ethanol.

Part II Allowable Credit **Caution:** If you have both an alcohol fuel credit and a credit from section B of Form 8835, do not complete Part II below. Instead, go to Form 8835 (see instructions).

11 Regular tax before credits (see instructions)	11	240
12 Alternative minimum tax (see instructions)	12	250
13 Add lines 11 and 12	13	260
14a Foreign tax credit	14a	270
b Credits from Form 1040, lines 48 through 54	14b	285
c Possessions tax credit (Form 5735, line 17 or 27)	14c	350
d Nonconventional source fuel credit (Form 8907, line 23)	14d	360
e Other specified credits (see instructions)	14e	370
f Add lines 14a through 14e	14f	380
15 Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20	15	390
16 Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-	16	410
17 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	17	420
18 Subtract line 17 from line 15. If zero or less, enter -0-	18	425
19 General business credit (see instructions)	19	430
20 Subtract line 19 from line 18. If zero or less, enter -0-	20	440
21 Credit allowed for the current year. Enter the smaller of line 10 or line 20 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions	21	450

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.)

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected the alternative incremental credit.

1	Certain amounts paid or incurred to energy consortia after August 8, 2005 (see instructions)	1	017	
2	Basic research payments to qualified organizations (see instructions)	2	020	
3	Qualified organization base period amount	3	030	
4	Subtract line 3 from line 2. If zero or less, enter -0-	4	040	
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit).	5	050	
6	Cost of supplies	6	060	
7	Rental or lease costs of computers (see instructions)	7	070	
8	Enter the applicable percentage of contract research expenses (see instructions)	8	080	
9	Total qualified research expenses. Add lines 5 through 8	9	090	
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	100	%
11	Enter average annual gross receipts (see instructions)	11	110	
12	Multiply line 11 by the percentage on line 10.	12	120	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	130	
14	Multiply line 9 by 50% (.50)	14	140	
15	Enter the smaller of line 13 or line 14	15	150	
16	Add lines 1, 4, and 15	16	160	
17	Regular credit. If you are not electing the reduced credit under section 280C(c), multiply line 16 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 16 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	17	170 "SEC 280C" 180 @190 "STM nn"	

Section B—Alternative Incremental Credit. Skip this section if you completed Section A.

18	Certain amounts paid or incurred to energy consortia after August 8, 2005 (see the line 1 instructions)	18	198	
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	200	
20	Qualified organization base period amount (see the line 3 instructions)	20	210	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	220	
22	Multiply line 21 by 20% (.20)	22	230	
23	Wages for qualified services (do not include wages used in figuring the work opportunity credit).	23	240	
24	Cost of supplies	24	250	
25	Rental or lease costs of computers (see the line 7 instructions)	25	260	
26	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	26	270	
27	Total qualified research expenses. Add lines 23 through 26.	27	280	
28	Enter average annual gross receipts (see the line 11 instructions)	28	290	
29	Multiply line 28 by 1% (.01)	29	300	
30	Subtract line 29 from line 27. If zero or less, enter -0-	30	310	
31	Multiply line 28 by 1.5% (.015)	31	320	
32	Subtract line 31 from line 27. If zero or less, enter -0-	32	330	
33	Subtract line 32 from line 30	33	340	
34	Multiply line 28 by 2% (.02)	34	350	
35	Subtract line 34 from line 27. If zero or less, enter -0-	35	360	
36	Subtract line 35 from line 32	36	370	
37	Multiply line 33 by 2.65% (.0265)	37	380	
38	Multiply line 36 by 3.2% (.032)	38	390	
39	Multiply line 35 by 3.75% (.0375)	39	400	
40	Add lines 18, 22, 37, 38, and 39.	40	410	
41	Alternative incremental credit. If you are not electing the reduced credit under section 280C(c), enter the amount from line 40, and see the line 17 instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 40 by 65% (.65) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space	41	420 "SEC 280" 430 @440 "STM nn"	

Section C—Current Year Credit for Increasing Research Activities

42 Pass-through research credit(s) from a partnership, S corporation, estate, or trust	42	450	
43 Current year credit. Add line 17 or line 41 to line 42, and go to Part II	43	460	

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

44 Regular tax (see instructions)	44	540	
45 Alternative minimum tax (see instructions)	45	550	
46 Add lines 44 and 45	46	560	
47a Foreign tax credit	47a	570	
b Credits from Form 1040, lines 48 through 54	47b	585	
c Possessions tax credit (Form 5735, line 17 or 27)	47c	650	
d Nonconventional source fuel credit (Form 8907, line 23)	47d	660	
e Other specified credits (see instructions)	47e	670	
f Add lines 47a through 47e	47f	680	
48 Net income tax. Subtract line 47f from line 46. If zero, skip lines 49 through 52 and enter -0- on line 53	48	690	
49 Net regular tax. Subtract line 47f from line 44. If zero or less, enter -0-	49	710	
50 Enter 25% (.25) of the excess, if any, of line 49 over \$25,000 (see instructions)	50	720	
51 Tentative minimum tax (see instructions)	51	725	
52 Enter the greater of line 50 or line 51	52	730	
53 Subtract line 52 from line 48. If zero or less, enter -0-	53	740	
54 Credit allowed for the current year. Individuals, estates, and trusts: Enter the smallest of line 43, line 53, or the amount from the formula in the instructions for line 54 here and on Form 1040, line 55; or Form 1041, Schedule G, line 2c. Corporations: Enter the smaller of line 43 or line 53 here and on Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; or the applicable line of other returns. If line 54 is smaller than line 43, see instructions	54	750	

**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

@010 "STM nn"

Identifying number

Check all applicable boxes (see instructions): **020A** Mixed straddle election **040C** Mixed straddle account election
030B Straddle-by-straddle identification election **060D** Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

(a) Identification of account		(b) (Loss)	(c) Gain
1	*070 "STM nn"	+080	+090
	100	110	120
	130	140	150
	2 Add the amounts on line 1 in columns (b) and (c)	(160)	170
3	Net gain or (loss). Combine line 2, columns (b) and (c)		180
4	Form 1099-B adjustments. See instructions and attach schedule		200
5	Combine lines 3 and 4		210
<i>Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.</i>			
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number		220
7	Combine lines 5 and 6		235
8	Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)		240
9	Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)		250

Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components.

Section A—Losses From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-	
10 *270 "STM nn"	+280	+290	+300	+310	*+320	+330	+340	
	360	370	380	390	400	410	420	
11a	Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11a	(460)
11b	Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11b	(470)

Section B—Gains From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-		
12 *490 "STM nn"	+500	+510	+520	+530	*+540		
	560	570	580	590	600		
13a	Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13a	640
13b	Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13b	650

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
	770	780	790	800
			800	810

Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

OMB No. 1545-0790

Department of the Treasury
Internal Revenue Service

(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, and TMPs)
▶ See separate instructions.

Attachment
Sequence No. **84**

Name(s) shown on return	Identifying number 010
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Part I General Information

1 Check boxes that apply: (a) Notice of inconsistent treatment (b) Administrative adjustment request (AAR)
020 030

2 If you are a tax matters partner (TMP) filing an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions) 030 Yes No 035 040

3 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 Employer identification number of pass-through entity 080	6 Tax shelter registration number (if applicable) of pass-through entity 140
5 Name, address, and ZIP code of pass-through entity 090 100 110 120 130	7 Internal Revenue Service Center where pass-through entity filed its return 150 "MSPC"
	8 Tax year of pass-through entity 160 / to 165 /
	9 Your tax year 170 / to 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		220	230	240	250
10 180	190	200	210	220	230	240	250
11 240	250	260	270	280	290	300	310
12 300	310	320	330	340	350	360	370
13 360	370	380	390	400	410	420	430

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.**

Part I General Information (see instructions)

(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="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>
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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="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>
350	360

Part IV Explanations *(continued from Parts I and/or II)*

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Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**
▶ **See separate instructions.**

OMB No. 1545-0908

Attachment
Sequence No. **55**

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	256 257	259
C	306 307	309
D	356 357	359
E	406 407	409

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.

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
540	530

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?

570	560

c Is there a restriction limiting the donated property for a particular use?

570	580
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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:

- 600 Art* (contribution of \$20,000 or more) Real Estate Gems/Jewelry Stamp Collections
 615 Art* (contribution of less than \$20,000) Coin Collections Books 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.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift	(c) Appraised fair market value
A	*650 "STM nn"	+652	+654
B	720	722	724
C	790	792	794
D	860	870	880

5	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A	+660	**670 "STM nn"	+680	+690	+700	+710
B	730	740	750	760	770	780
C	800	810	820	830	840	850
D	890	900	910	920	930	940

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. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this appraisal summary may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

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. This acknowledgment does not represent agreement with the claimed fair market value. 973 976

Does the organization intend to use the property for an unrelated use? ▶ Yes No

Name of charitable organization (donee) 980	Employer identification number 990
Address (number, street, and room or suite no.) 1000	City or town, state, and ZIP code 1010
Authorized signature	Title Date



Injured Spouse Allocation

OMB No. 1545-0074

▶ See instructions.

Attachment
 Sequence No. **104**

Part I Information About the Joint Tax Return for Which This Form Is Filed

1 Enter the following information exactly as it is shown on the tax return for which you are filing this form. 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 form (for example, 2004) ▶ **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 168 WA**

Note. Overpayments affected by state community property laws will be allocated by the IRS according to those laws. **169 WI**

Part II Allocation Between Spouses of Items on the Joint Tax Return (see instructions)

Allocated Items	(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
7 Income: a. Wages	180	190	200
+240 "STM nn"	210 +250 290	220 +260 300	230 270 310
b. All other income	280 320 360 400 330 370 410 450	340 380 420 460	350 390 430 470
8 Adjustments to income	480	490	500
9 Standard or Itemized deduction	540	550	560
10 Number of exemptions	570	580	590
11 Credits	600	610	620
12 Other taxes	630	640	650
13 Federal income tax withheld	660	670	680
14 Payments	690	700	710

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 ▶	EIN	Phone no. ()
		Check if self-employed <input type="checkbox"/>	

For Privacy Act and Paperwork Reduction Act Notice, see page 3.

Cat. No. 62474Q

Form **8379** (Rev. 12-2005)

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.**

Name(s) shown on Form 1040

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.

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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 2002 credit carryforward from line 18 of your 2004 Form 8396	4	100	
5	Enter any 2003 credit carryforward from line 16 of your 2004 Form 8396	5	110	
6	Enter any 2004 credit carryforward from line 19 of your 2004 Form 8396	6	120	
7	Add lines 3 through 6	7	130	
8	Enter the amount from Form 1040, line 46	8	140	
9	Enter the total of the amounts from Form 1040, lines 47 through 52	9	143	
10	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II	10	145	
11	Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include this amount in the total on Form 1040, line 54, and check box a on that line	11	150	

Part II Mortgage Interest Credit Carryforward to 2006. (Complete **only** if line 11 is less than line 7.)

12	Add lines 3 and 4.	12	160	
13	Enter the amount from line 7	13	170	
14	Enter the larger of line 11 or line 12	14	180	
15	Subtract line 14 from line 13	15	190	
16	2004 credit carryforward to 2006. Enter the smaller of line 6 or line 15	16	200	
17	Subtract line 16 from line 15	17	210	
18	2003 credit carryforward to 2006. Enter the smaller of line 5 or line 17	18	220	
19	2005 credit carryforward to 2006. Subtract line 11 from line 3. If zero or less, enter -0-	19	230	

Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service (99)

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

2005
Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

Part I 2005 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation see Special Allowance for Rental Real Estate Activities on page 3 of the instructions.)					
1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	010			
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(020)			
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(030)			
d 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)			
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(045)			
c 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			
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(060)			
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(065)			
d 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 of the instructions 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			
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.					
8 Subtract line 7 from line 6	8	115			
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 8	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 of the instructions.

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 2005. Add lines 10, 14, and 15. See pages 10 and 11 of the instructions to find out how to report the losses on your tax return	16	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 pages 7 and 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 of the instructions.)

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	+1610
1620		1630	1640	1650	1670
1680		1690	1700	1710	1730
1740		1750	1760	1770	1790
1800		1810	1820	1830	1850
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	+1940
1950		1960	1970	1990
2000		2010	2020	2040
2050		2060	2070	2090
2100		2110	2120	2140
Total ▶		2150	1.00	2155

Worksheet 6—Allowed Losses (See pages 9 and 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 "STMnn"	+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 2005 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-A attached ▶ 020@025 "STM"		
2	Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) +070 (ii) +080 (iii) +090 (iv) +100	@105 "STM nn"	
3	Current year credit from attached Form(s) 8609-A (see instructions)	3	110
4	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), box 13, codes A and B b Partner Schedule K-1 (Form 1065), box 15, codes A and B; or Schedule K-1 (Form 1065-B), box 8 c Beneficiary Schedule K-1 (Form 1041), box 13, code C - 115 EIN of pass-through entity	@125 "STM nn"	
		4	120
5	Add lines 3 and 4. See instructions to find out if you complete lines 6 through 17 or file Form 3800	5	130
6	Current year credit or passive activity credit (see instructions)	6	140

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 • 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	150
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14. • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56.		8	160
9	Add lines 7 and 8		9	170
10a	Foreign tax credit	10a	180	
b	Credits from Form 1040, lines 48 through 54	10b	195	
c	Possessions tax credit (Form 5735, line 17 or 27)	10c	260	
d	Nonconventional source fuel credit (Form 8907, line 23)	10d	270	
e	Other specified credits (see instructions)	10e	280	
f	Add lines 10a through 10e	10f	290	
11	Net income tax. Subtract line 10f from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	300	
12	Net regular tax. Subtract line 10f from line 7. If zero or less, enter -0-	12	320	
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	330	
14	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	14	335	
15	Enter the greater of line 13 or line 14	15	340	
16	Subtract line 15 from line 11. If zero or less, enter -0-.	16	350	
17	Credit allowed for the current year. Enter the smaller of line 6 or line 16 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 16 is smaller than line 6, see instructions	17	360	

Asset Acquisition Statement Under Section 1060

OMB No. 1545-1021

Attachment
 Sequence No. **61**

▶ **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

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 Original Statement of Assets Transferred

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** **270**
 Yes 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** **290**
 Yes 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** **310**
 Yes 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.

Cat. No. 63768Z

Form **8594** (Rev. 12-2005)

Part III Supplemental Statement—Complete only if amending an original statement or previously filed supplemental statement because of an increase or decrease in consideration. See instructions.

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**

Draft as of
06/24/2005

Nondeductible IRAs

2005

Attachment Sequence No. **48**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.
▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

Your social security number

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 2005,
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2005 (other than a rollover, conversion, recharacterization, or return of certain contributions) **and** you made nondeductible contributions to a traditional IRA in 2005 or an earlier year, **or**
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2005 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2005, including those made for 2005 from January 1, 2006, through April 17, 2006 (see page 5 of the instructions)	1	100									
2	Enter your total basis in traditional IRAs (see page 6 of the instructions)	2	105									
3	Add lines 1 and 2	3	162									
<table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">In 2005, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</td> <td style="width: 10%;">No</td> <td style="width: 10%;">▶</td> <td style="width: 40%;">Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</td> </tr> <tr> <td></td> <td>Yes</td> <td>▶</td> <td>Go to line 4.</td> </tr> </table>					In 2005, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?	No	▶	Enter the amount from line 3 on line 14. Do not complete the rest of Part I.		Yes	▶	Go to line 4.
In 2005, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?	No	▶	Enter the amount from line 3 on line 14. Do not complete the rest of Part I.									
	Yes	▶	Go to line 4.									
4	Enter those contributions included on line 1 that were made from January 1, 2006, through April 17, 2006	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, 2005, plus any outstanding rollovers. Subtract any repayment of qualified Hurricane Katrina distributions. If the result is zero or less, enter -0- (see page 6 of the instructions)	6	170									
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2005. Do not include rollovers (other than repayments of qualified Hurricane Katrina distributions), 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 2005. Do not include amounts converted that you later recharacterized (see page 8 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 2005 and earlier years	14	260									
15a	Subtract line 12 from line 7	15a	261									
b	Amount on line 15a attributable to qualified Hurricane Katrina distributions (see page 7 of the instructions). Also enter this amount on Form 8915, line 13	15b	263									
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15c	265									

Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution (see page 7 of the instructions).

Part II 2005 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2005 (excluding any portion you recharacterized).

Caution: *If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2005, you cannot convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2005. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).*

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2005 or 2006 (see page 8 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 8 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 2005. For this purpose, a distribution does not include a rollover (other than repayments of qualified Hurricane Katrina distributions), recharacterization, or return of certain contributions—see page 8 of the instructions.

19	Enter your total nonqualified distributions from Roth IRAs in 2005 including any qualified first-time homebuyer distributions (see page 8 of the instructions)	19	351
20	Qualified first-time homebuyer expenses (see page 8 of the instructions). Do not enter more than \$10,000	20	354
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	358
22	Enter your basis in Roth IRA contributions (see page 9 of the instructions)	22	361
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 9 of the instructions)	23	363
24	Enter your basis in Roth IRA conversions (see page 9 of the instructions)	24	368
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	372
b	Amount on line 25a attributable to qualified Hurricane Katrina distributions (see page 9 of the instructions). Also enter this amount on Form 8915, line 14	25b	374
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25c	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

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. ()	

Annual Statement for Low-Income Housing Credit

OMB No. 1545-XXXX

► **File with owner's federal income tax return.**

Attachment
 Sequence No. **36**

Name(s) shown on return

Identifying number

010

Part I Compliance Information

	Yes	No
A Building identification number (BIN) ► 020		
B This Form 8609-A is for (check the box) ► a newly constructed or existing building <input type="checkbox"/> 030 section 42(e) rehabilitation expenditures <input type="checkbox"/> 040		
C Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing credit agency for the building in A ? If "No," see the instructions and stop here—do not go to Part II.	050	060
D Did the building in A qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of the tax year for which this form is being filed? If "No," see the instructions and stop here—do not go to Part II.	070	080
E Was there a decrease in the qualified basis of the building in A for the tax year for which this form is being filed? If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here—do not go to Part II.	090	100

Part II Computation of Credit

110

1 Eligible basis of building	1	200	
2 Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions)	2	210	
3 Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	220	
4 Part-year adjustment for disposition or acquisition during the tax year	4	230	
5 Credit percentage	5	240	
6 Multiply line 3 or line 4 by the percentage on line 5	6	250	
7 Additions to qualified basis, if any	7	260	
8 Part-year adjustment for disposition or acquisition during the tax year	8	270	
9 Credit percentage. Enter one-third of the percentage on line 5	9	280	
10 Multiply line 7 or line 8 by the percentage on line 9	10	290	
11 Section 42(f)(3)(B) modification	11	300	
12 Add lines 10 and 11	12	310	
13 Credit for building before line 14 reduction. Subtract line 12 from line 6	13	320	
14 Disallowed credit due to federal grants (see instructions).	14	330	
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	340	
16 Taxpayer's proportionate share of credit for the year (see instructions)	16	350	
17 Adjustments for deferred first-year credit (see instructions)	17	360	
18 Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586.	18	370	

Recapture of Low-Income Housing Credit

▶ **Attach to your return.**

Note: Complete a separate Form 8611 for each building to which recapture applies.

OMB No. 1545-1035

Attachment
 Sequence No. **90**

A Name(s) shown on return	B Identifying number 003
C Address of building (as shown on Form 8609) 020 030 040 050	D Building identification number (BIN) 060
E Date placed in service (from Form 8609) 070	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: Skip lines 1–7 and go to line 8 if recapture is passed through from a flow-through entity (partnership, S corporation, estate, or trust).

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 (see instructions if prior recapture on building). Multiply line 5 by line 6. Section 42(j)(5) partnerships, go to line 16. All other flow-through entities (except electing large partnerships), enter the result here and enter each recipient's share in the appropriate box 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 (see Note above)	8	190	
9 Enter the unused portion of the accelerated amount from line 7 (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 42 (J) (5) "	11	220	
12 Total amount subject to recapture. Add lines 10 and 11	12	230	
13 Unused credits attributable to this building reduced by the accelerated portion included on line 9 (see instructions)	13	240	
14 Recapture tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter the result here and on the appropriate line of your tax return (see instructions). If more than one Form 8611 is filed, add the line 14 amounts from all forms and enter the total on the appropriate line of your return. Electing large partnerships, see instructions	14	250	
15 Carryforward of the low-income housing credit attributable to this building. Subtract line 12 from line 13. If zero or less, enter -0- (see instructions)	15	260	

Only Section 42(j)(5) partnerships need to complete lines 16 and 17.

16 Enter interest on the line 7 recapture amount (see instructions)	16	270	
17 Total recapture. Add lines 7 and 16 (see instructions)	17	280	

Tax for Children Under Age 14
With Investment Income of More Than \$1,600
 ▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.
 ▶ See separate instructions.

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 must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

A Parent's name (first, initial, and last). Caution: See instructions before completing. 040	045	B Parent's social security number 050
---	-----	---

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 \$1,600. 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 43; Form 1040A, line 27; or Form 1040NR, line 40	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 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, enter -0-	6	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	7	128 "ESTIMATED" 130	
8 Add lines 5, 6, and 7 (see instructions).	8	140	
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, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ <input type="checkbox"/> 143	9	160	
10 Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 41; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814 . If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here ▶ <input type="checkbox"/> 163	10	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	11	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, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ <input type="checkbox"/> 233	15	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, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ <input type="checkbox"/> 270	17	280	
18 Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 41	18	290	

Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

OMB No. 1545-1002

Attachment
 Sequence No. **69**

▶ See separate instructions.

Name of shareholder <div style="text-align: center;">010</div>	Identifying number (see page 2 of instructions) <div style="text-align: center;">020</div>
Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.) <div style="text-align: center;">030</div>	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 <div style="display: flex; justify-content: space-between; font-size: small;"> 040 050 060 065 090 100 110 120 130 140 </div>	
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 type="checkbox"/> Estate	
Name of passive foreign investment company (PFIC) or qualified electing fund (QEF) <div style="text-align: center;">150</div>	Employer identification number (if any) <div style="text-align: center;">200</div>
Address (Enter number, street, city or town, and country.) <div style="text-align: center;">160</div> <div style="display: flex; justify-content: space-between; font-size: small;"> 170 180 190 195 </div>	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 of Part IV.* **@255 "STM nn"**
- 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 or a PFIC to which section 1297(e) applies, 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"	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) 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>	3e		390	
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 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 From and Dispositions of Stock of a Section 1291 Fund (See page 6 of instructions.)
 Complete a **separate** Part IV for each excess distribution (see instructions). @605 "STM nn"

10a	Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions	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 fund with respect to the applicable stock 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% (1.25)	10d	530
e	Subtract line 10d from line 10a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. 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. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return	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.)	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. @1210 "STM nn"

	(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

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 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. ▶	15	+270	
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	290	
18	Certain business expenses of reservists, performing artists, and fee-basis government officials	18	300	
19	Health savings account deduction	19	310	
20	Moving expenses	20	320	
21	One-half of self-employment tax	21	330	
22	Self-employed SEP, SIMPLE, and qualified plans	22	340	
23	Self-employed health insurance deduction	23	350	
24	Penalty on early withdrawal of savings	24	360	
25	IRA deduction	25	370	
26	Student loan interest deduction	26	380	
27	Tuition and fees deduction	27	390	
28	Add lines 17 through 27	28	420	
29	Subtract line 28 from line 16. This is your adjusted gross income ▶	29	430	

Part III Allocation of Tax to the Virgin Islands

30	Enter amount from Form 1040, line 63	30	440	
31	Enter the total of the amounts from Form 1040, lines 58, 59, 62, 66a, and 68. Include any uncollected social security and Medicare or tier 1 RRTA tax, tax on golden parachute payments, or excise tax on insider stock compensation reported on line 63. Also include any amount from Form 5329, Parts III, IV, V, VI, VII, or VIII reported on line 60	31	450	
32	Subtract line 31 from line 30	32	460	
33	Enter amount from Form 1040, line 38	33	470	
34	Divide line 29 above by line 33. Enter the result as a decimal (rounded to at least 3 places). Do not enter more than 1.000.	34	×	480
35	Multiply line 32 by line 34. This is your tax allocated to the Virgin Islands	35	490	

Part IV Payments of Income Tax to the Virgin Islands

36	Income tax withheld by the Virgin Islands	36	500	
37	2005 estimated tax payments and amount applied from 2004 return	37	510	
38	Amount paid with Form 4868 (extension request)	38	520	
39	Add lines 36 through 38. These are your total payments ▶	39	530	
40	Enter the smaller of line 35 or line 39. Also, include this amount in the total on Form 1040, line 71. On the dotted line next to line 71, enter "Form 8689" and show this amount	40	540	
41	Overpayment to the Virgin Islands. If line 39 is more than line 35, subtract line 35 from line 39	41	550	
42	Amount of line 41 you want refunded to you ▶	42	560	
43	Amount of line 41 you want applied to your 2006 estimated tax ▶	43	570	
44	Amount you owe to the Virgin Islands. Subtract line 39 from line 35. Enter the amount that you are paying here and on Form 1040, line 71. Next to line 71, enter "Form 8689" and the amount paid ▶	44	580	

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.

<p>Name</p>	<p>A Identifying number 080</p>
<p>Fill In Your Address Only If You Are Filing This Form Separately and Not With Your Tax Return</p> <p>Number, street, and apt., room, or suite no. If a P.O. box, see page 3 of the instructions.</p>	<p>B Check applicable box to show type of taxpayer:</p> <p>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</p>
<p>City or town, state, and ZIP code</p>	

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.

<p>Name of entity</p> <p>140</p>	<p>Employer identification number</p> <p>@145 "STM nn" or blank</p>	<p>150</p>
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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).)
<p>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 .</p>	170	260	350	
<p>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</p>	@185 "STM nn"	@275 "STM nn"	@365 "STM nn"	
<p>3 Adjusted taxable income for look-back purposes. Combine lines 1 and 2</p>	187	277	360	
<p>4 Income tax liability on line 3 amount using tax rates in effect for the prior years (see page 3 of the instructions)</p>	190	280	370	
<p>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</p>	200	290	380	
<p>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.</p>	210	300	390	
<p>7 Interest due on increase, if any, shown on line 6 (see page 3 of the instructions)</p>	220	310	400	
<p>8 Interest to be refunded on decrease, if any, shown on line 6 (see page 3 of the instructions)</p>	230	320	410	
<p>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)</p>	@235 STM nn	@325 STM nn	@415 STM nn	430
<p>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</p>	240	330	420	
	@245 STM nn	@335 STM nn	@425 STM nn	440
				450
				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	617 620	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

Firm's name (or yours if self-employed), address, and ZIP code _____ Preparer's SSN or PTIN _____

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.

Name(s) shown on return

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2004 Form 6251. Estates and trusts, see instructions	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 \$191,000 and you were married filing separately for 2004, see instructions	4	050	
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2004; \$40,250 if single or head of household for 2004; or \$29,000 if married filing separately for 2004. Estates and trusts, enter \$22,500	5	060	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2004; \$112,500 if single or head of household for 2004; or \$75,000 if married filing separately for 2004. Estates and trusts, enter \$75,000	6	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 2004 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 46 here. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result. 	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 2004 Form 6251, line 34, or 2004 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 2006

16	Enter the amount from your 2004 Form 6251, line 35, or 2004 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	2004 minimum tax credit carryforward. Enter the amount from your 2004 Form 8801, line 26	19	200	
20	Enter the total of your 2004 unallowed nonconventional source fuel credit and 2004 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 2005 regular income tax liability minus allowable credits (see instructions)	22	230	
23	Enter the amount from your 2005 Form 6251, line 33, or 2005 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 2005 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d	25	260	
26	Minimum tax credit carryforward to 2006. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	270	

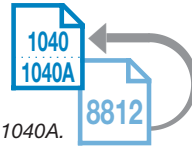
Part III Tax Computation Using Maximum Capital Gains Rates

Caution: If you did not complete the 2004 Qualified Dividends and Capital Gain Tax Worksheet, the 2004 Schedule D Tax Worksheet, or Part V of the 2004 Schedule D (Form 1041), see the instructions before completing this part.

27	Enter the amount from Form 8801, line 10			27	300
28	Enter the amount from line 6 of your 2004 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2004 Schedule D Tax Worksheet, or the amount from line 22 of the 2004 Schedule D (Form 1041), whichever applies.*	28	310		
If you figured your 2004 tax using the 2004 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.					
29	Enter the amount from line 19 of your 2004 Schedule D (Form 1040), or line 14b, column (2), of the 2004 Schedule D (Form 1041)	29	320		
30	Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2004 Schedule D Tax Worksheet	30	330		
31	Enter the smaller of line 27 or line 30	31		31	350
32	Subtract line 31 from line 27	32		32	360
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result ▶	33		33	370
34	Enter: • \$58,100 if married filing jointly or qualifying widow(er) for 2004, • \$29,050 if single or married filing separately for 2004, • \$38,900 if head of household for 2004, or • \$1,950 for an estate or trust	34	380		
35	Enter the amount from line 7 of your 2004 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2004 Schedule D Tax Worksheet, or the amount from line 23 of the 2004 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2004 Schedule D (Form 1041), enter -0-	35	385		430
36	Subtract line 35 from line 34. If zero or less, enter -0-	36	387		
37	Enter the smaller of line 27 or line 28	37	390		
38	Enter the smaller of line 36 or line 37	38	400		
39	Multiply line 38 by 5% (.05) ▶	39		39	430
40	Subtract line 38 from line 37	40	440		
41	Multiply line 40 by 15% (.15) ▶	41		41	524
If line 29 is zero or blank, skip lines 42 and 43 and go to line 44. Otherwise, go to line 42.					
42	Subtract line 37 from line 31	42	527		
43	Multiply line 42 by 25% (.25) ▶	43		43	545
44	Add lines 33, 39, 41, and 43	44		44	550
45	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	45		45	600
46	Enter the smaller of line 44 or line 45 here and on line 11	46		46	610

* The 2004 Qualified Dividends and Capital Gain Tax Worksheet is on page 34 of the 2004 Instructions for Form 1040. The 2004 Schedule D Tax Worksheet is on page D-9 of the 2004 Instructions for Schedule D (Form 1040) (page 37 of the 2004 Instructions for Form 1041).

Additional Child Tax Credit



Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 42 of the Form 1040 instructions or page 39 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1	008
2	Enter the amount from Form 1040, line 52, or Form 1040A, line 33	2	012
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	016
4a	Earned income (see instructions on back). If your main home was in the Hurricane Katrina disaster area on August 25, 2005, and you are electing to use your 2004 earned income, check here <input type="checkbox"/>	4a	021
b	Nontaxable combat pay (see instructions on back)	4b	023
5	Is the amount on line 4a more than \$11,000? 025 <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. 035 <input type="checkbox"/> Yes. Subtract \$11,000 from the amount on line 4a. Enter the result	5	038
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children?	6	045
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	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back	7	075
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63. } 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 66a and 67. } 1040A filers: Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back).	10	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 Next, enter the smaller of line 3 or line 12 on line 13.	12	115

Part III Additional Child Tax Credit

13	This is your additional child tax credit	13	140
----	--	----	-----



Enter this amount on Form 1040, line 68, or Form 1040A, line 42.

**Parents' Election To Report
Child's Interest and Dividends**

▶ See instructions.

▶ Attach to parents' Form 1040 or Form 1040NR.

Name(s) shown on your return

Your social security number

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you may not take** on page 2.

A Child's name (first, initial, and last) 015 **B** Child's social security number
010 020

c If more than one Form 8814 is attached, check here ▶ **030**

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

~~*040 "TAX-EXEMPT INTEREST" "STM nn" +050 *060 "STM nn" +070 +090~~
***080 "ACCRUED INTEREST" "ABP ADJUSTMENT" "OID ADJUSTMENT" "STM nn"**

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	
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 \$1,600 or less, skip lines 5 and 6 and go to line 7. If the total is \$8,000 or more, do not file this form. Your child must file his or her own return to report the income	4	170	
5 Base amount	5	1,600	00
6 Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below	6	200	

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

7 Amount not taxed	7	800	00
8 Subtract line 7 from line 4. If the result is zero or less, enter -0-	8	210	
9 Tax. Is the amount on line 8 less than \$800? 212 <input type="checkbox"/> No. Enter \$80 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 44, or Form 1040NR, line 41. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 41.

**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.**

Department of the Treasury
Internal Revenue Service (99)

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 2005 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 2005 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 2005	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 \$76,200 or more if single or head of household, or \$121,850 or more if married filing jointly or qualifying widow(er), stop . You cannot take the exclusion.	9	240	
10	Enter: \$61,200 if single or head of household; \$91,850 if married filing jointly or qualifying widow(er)	10	250 "61200" or "91850"	
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 2005 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 2005 that were issued after 1989.
2. You paid qualified higher education expenses in 2005 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: \$76,200 if single or head of household; \$121,850 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 2005.
- 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.

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 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 44	}		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	
b	Credits from Form 1040, lines 48 through 54	8b	105	
c	Possessions tax credit (Form 5735, line 17 or 27)	8c	170	
d	Nonconventional source fuel credit (Form 8907, line 23)	8d	180	
e	Other specified credits (see instructions)	8e	190	
f	Add lines 8a through 8e	8f	200	
9	Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	210	
10	Net regular tax. Subtract line 8f 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
	• 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	245	
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	250	
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	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 (month, day, year). See instructions for 45-day written notice requirement **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 . . . **080** **100**
 Yes No

Part II Related Party Exchange Information

8 Name of related party 110	Relationship to you 115	Related party's identifying number 120
Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)		
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? **180** **185**
 Yes No

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? **190** **195**
 Yes No

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is not the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 unless one of the exceptions on line 11 applies.

11 If one of the exceptions below applies to the disposition, check the applicable box:

200a The disposition was after the death of either of the related parties.

210b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

215c 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). **@217 "STM nn"**

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

Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up	12	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		
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15	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		

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used **only** by officers or employees of the executive branch of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.) ▶		380		
27	Description of divested property ▶ *390 "STM nn"				
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		

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 eligible access expenditures (see instructions)	@0.25 "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:	<table border="1"> <tr> <td>If you are a—</td> <td>Then enter the total of the current year disabled access credits from—</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), Box 13, Code F, G, or L</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), Box 15, Code F, G, or L</td> </tr> </table>	If you are a—	Then enter the total of the current year disabled access credits from—	a Shareholder	Schedule K-1 (Form 1120S), Box 13, Code F, G, or L	b Partner	Schedule K-1 (Form 1065), Box 15, Code F, G, or L	7	060	
If you are a—	Then enter the total of the current year disabled access credits from—										
a Shareholder	Schedule K-1 (Form 1120S), Box 13, Code F, G, or L										
b Partner	Schedule K-1 (Form 1065), Box 15, Code F, G, or L										
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:				
	• Individuals. Enter the amount from Form 1040, line 44	}	9	080	
	• 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:				
	• Individuals. Enter the amount from Form 6251, line 35	}	10	090	
	• 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				
	b Credits from Form 1040, lines 48 through 54	12a	110		
	c Possessions tax credit (Form 5735, line 17 or 27)	12b	125		
	d Nonconventional source fuel credit (Form 8907, line 23)	12c	190		
	e Other specified credits (see instructions)	12d	200		
	f Add lines 12a through 12e.	12e	210		
		12f	220		
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18		13	230	
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14	250		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	260		
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 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 18 is smaller than line 8, see instructions		19	290	

Recapture of Federal Mortgage Subsidy

OMB No. 1545-0074

▶ Attach to Form 1040. ▶ See separate instructions.

Attachment
 Sequence No. **64**

Name(s) _____ Social security number (as shown on page 1 of your tax return) _____

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.

030 a Mortgage loan from the proceeds of a tax-exempt bond

040 b 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.**

▶ **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 daycare, or for storage of inventory or product samples (see instructions)		030
2	Total area of home		040
3	Divide line 1 by line 2. Enter the result as a percentage		050 %
<p>• For daycare facilities not used exclusively for business, also complete lines 4-6.</p> <p>• All others, skip lines 4-6 and enter the amount from line 3 on line 7.</p>			
4	Multiply days used for daycare during year by hours used per day	060 h r.	
5	Total hours available for use during the year (365 days × 24 hours) (see instructions)	065 8,760 h r.	
6	Divide line 4 by line 5. Enter the result as a decimal amount	070	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3.		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.		090
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	100	110
10	Deductible mortgage interest (see instructions)	120	130
11	Real estate taxes (see instructions)	140	150
12	Add lines 9, 10, and 11	160	170
13	Multiply line 12, column (b) by line 7		180
14	Add line 12, column (a) and line 13		190
15	Subtract line 14 from line 8. If zero or less, enter -0-		200
16	Excess mortgage interest (see instructions)	210	220
17	Insurance	230	240
18	Repairs and maintenance	250	260
19	Utilities	270	280
20	Other expenses (see instructions)	290	300
21	Add lines 16 through 20	310	320
22	Multiply line 21, column (b) by line 7		330
23	Carryover of operating expenses from 2004 Form 8829, line 41		340
24	Add line 21 in column (a), line 22, and line 23		350
25	Allowable operating expenses. Enter the smaller of line 15 or line 24		360
26	Limit on excess casualty losses and depreciation. Subtract line 25 from line 15		370
27	Excess casualty losses (see instructions)	380	
28	Depreciation of your home from Part III below	390	
29	Carryover of excess casualty losses and depreciation from 2004 Form 8829, line 42	400	
30	Add lines 27 through 29		410
31	Allowable excess casualty losses and depreciation. Enter the smaller of line 26 or line 30		420
32	Add lines 14, 25, and 31		430
33	Casualty loss portion, if any, from lines 14 and 31. Carry amount to Form 4684 , Section B		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		450

@465 "STM nn"

Part III Depreciation of Your Home

35	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)		460
36	Value of land included on line 35		470
37	Basis of building. Subtract line 36 from line 35		480
38	Business basis of building. Multiply line 37 by line 7		490
39	Depreciation percentage (see instructions)		500 %
40	Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above		510

@515 "STM nn"

Part IV Carryover of Unallowed Expenses to 2006

41	Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-		520
42	Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-		530

Enhanced Oil Recovery 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	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), Box 13, code F, G, or U	3	040
	b Partner	Schedule K-1 (Form 1065), Box 15, code F, G, or U		
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 44	}	5	060	
	• 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				
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	Credits from Form 1040, lines 48 through 54	8b	105		
c	Possessions tax credit (Form 5735, line 17 or 27)	8c	170		
d	Nonconventional source fuel credit (Form 8907, line 23)	8d	180		
e	Other specified credits (see instructions)	8e	190		
f	Add lines 8a through 8e	8f	200		
9	Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	210		
10	Net regular tax. Subtract line 8f 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 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	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 2005, there is no reduction of the credit.

Definitions

Qualified enhanced oil recovery costs means:

- Any amount paid or incurred during the tax year for tangible property—
 - That is an integral part of a qualified enhanced oil recovery project and

b. For which depreciation (or amortization) is allowable.

2. Any intangible drilling and development costs—

a. That are paid or incurred in connection with a qualified enhanced oil recovery project and

b. For which the taxpayer may make an election under section 263(c). For an integrated oil company, this includes intangible drilling costs required to be amortized under section 291(b).

3. Any qualified tertiary injectant expenses (as defined in section 193(b)) paid or incurred in connection with a qualified enhanced oil recovery project for

**Treaty-Based Return Position Disclosure
 Under Section 6114 or 7701(b)**

▶ **Attach to your tax return.**

Attach a separate Form 8833 for each treaty-based return position taken. Failure to disclose a treaty-based return position may result in a penalty of \$1,000 (\$10,000 in the case of a C corporation) (see section 6712).

Name 020	U.S. taxpayer identifying number 010
Address in country of residence 030 040 050 060 070 080 090	Address in the United States 100 110 120 130 140

Check one or both of the following boxes as applicable:

- 150
- The taxpayer is disclosing a treaty-based return position as required by section 6114 ▶
- 160
- The taxpayer is a dual-resident taxpayer and is disclosing a treaty-based return position as required by Regulations section 301.7701(b)-7 ▶
- 170
- Check this box if the taxpayer is a U.S. citizen or resident or is incorporated in the United States ▶

1 Enter the specific treaty position relied on: a Treaty country 180 b Article(s) 190 2 List the Internal Revenue Code provision(s) overruled or modified by the treaty-based return position *200 "STM nn"	3 Name, identifying number (if available to the taxpayer), and address in the United States of the payor of the income (if fixed or determinable annual or periodical). See instructions. 210 220 230 240 250 260 270
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4 List the provision(s) of the limitation on benefits article (if any) in the treaty that the taxpayer relies on to prevent application of that article ▶ *280 "STM nn"

5 Explain the treaty-based return position taken. Include a brief summary of the facts on which it is based. Also, list the nature and amount (or a reasonable estimate) of gross receipts, each separate gross payment, each separate gross income item, or other item (as applicable) for which the treaty benefit is claimed

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Qualified Electric Vehicle Credit

Department of the Treasury
Internal Revenue Service

▶ **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)	/ 015 /	/ 065 /	/ 115 /
2 Cost of vehicle	020	070	120
3 Section 179 expense deduction (see instructions)	030	080	130
4 Subtract line 3 from line 2	040	090	140
5 For a vehicle placed in service before 2006, multiply line 4 by 10% (.10). For a vehicle placed in service in 2006, multiply line 4 by 2.5% (.025) (see instructions).	050	100	150
6 Maximum credit per vehicle. For a vehicle placed in service before 2006, enter \$4,000. For a vehicle placed in service in 2006, enter \$1,000 (see instructions).	055	105	155
7 Enter the smaller of line 5 or line 6	060	110	160
8 Add columns (a) through (c) on line 7			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), box 13, code F, G, or U Partner Schedule K-1 (Form 1065), box 15, code F, G, or U			180
10 Add lines 8 and 9			190
11 Passive activity credits included on line 10 (see instructions)			200
12 Subtract line 11 from line 10			210
13 Passive activity credits allowed for 2005 (see instructions)			220
14 Tentative qualified electric vehicle credit. Add lines 12 and 13. ▶			230

Part II Allowable Credit

15 Regular tax before credits. • Individuals. Enter the amount from Form 1040, line 44. • Corporations. Enter the amount from Form 1120, Schedule J, line 3. • Other filers. Enter the regular tax before credits from your return.			240
16 Credits that reduce regular tax before the qualified electric vehicle credit:			
a Foreign tax credit	16a	250	
b Credits from Form 1040, lines 48 through 54	16b	265	
c Possessions tax credit (Form 5735, line 17 or 27)	16c	330	
d Nonconventional source fuel credit (Form 8907, line 23)	16d	340	
e Add lines 16a through 16d	16e	350	
17 Net regular tax. Subtract line 16e from line 15. If zero or less, do not file this form; you cannot claim this credit			360
18 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.			370
19 Subtract line 18 from line 17. If zero or less, do not file this form; you cannot claim this credit			380
20 Qualified electric vehicle credit. Enter the smaller of line 14 or 19 here and on Form 1040, line 55; 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 ▶			390

**Renewable Electricity, Refined Coal,
and Indian Coal Production Credit**

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Section A. Electricity produced at qualified facilities placed in service prior to October 23, 2004

Part I Current Year Credit		015 "FY"	@035 "STM nn"										
1	Kilowatt-hours produced and sold (see instructions)	020 × 0.019	1 030										
2	Phaseout adjustment (see instructions) @055 "STM nn" \$	040 × 045	2 050										
3	Credit before reduction. Subtract line 2 from line 1		3 130										
Reduction for government grants, subsidized financing, and other credits:													
4	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		4 140										
5	Total of additions to the capital account for the project for this and all prior tax years		5 150										
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places		6 160										
7	Multiply line 3 by line 6		7 170										
8	Subtract line 7 from line 3		8 180										
9	Section A credits from pass-through entities:	<table border="1"> <thead> <tr> <th>If you are a—</th> <th>Then enter the credit(s) from—</th> </tr> </thead> <tbody> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 13, code F, G, or U</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 15, code F, G, or U</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), box 13, code H</td> </tr> <tr> <td>d Patron</td> <td>Written statement from cooperative</td> </tr> </tbody> </table>	If you are a—	Then enter the credit(s) from—	a Shareholder	Schedule K-1 (Form 1120S), box 13, code F, G, or U	b Partner	Schedule K-1 (Form 1065), box 15, code F, G, or U	c Beneficiary	Schedule K-1 (Form 1041), box 13, code H	d Patron	Written statement from cooperative	9 190
If you are a—	Then enter the credit(s) from—												
a Shareholder	Schedule K-1 (Form 1120S), box 13, code F, G, or U												
b Partner	Schedule K-1 (Form 1065), box 15, code F, G, or U												
c Beneficiary	Schedule K-1 (Form 1041), box 13, code H												
d Patron	Written statement from cooperative												
10	Current year credit. Add lines 8 and 9		10 200										

Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)

11	Regular tax before credits (see instructions)		11 210
12	Alternative minimum tax (see instructions)		12 220
13	Add lines 11 and 12		13 230
14a	Foreign tax credit		
	b Credits from Form 1040, lines 48 through 54	14a 240	
	c Possessions tax credit (Form 5735, line 17 or 27)	14b 255	
	d Nonconventional source fuel credit (Form 8907, line 23)	14c 320	
	e Other specified credits (see instructions)	14d 330	
	f Add lines 14a through 14e	14e 340	
14f			14f 350
15	Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20		15 360
16	Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-	16 380	
17	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	17 390	
18	Tentative minimum tax (see instructions)	18 395	
19	Enter the greater of line 17 or line 18		19 400
20	Subtract line 19 from line 15. If zero or less, enter -0-		20 410
21	Credit allowed for the current year. Enter the smaller of line 10 or line 20. Report the total of this amount and the amount from Section B, line 41, on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions		21 420

Section B. Electricity and refined coal produced at qualified facilities placed in service after October 22, 2004 and Indian coal produced at facilities placed in service after August 8, 2005

Part I Current Year Credit			
Electricity produced at qualified facilities using wind, closed-loop biomass not modified for co-fire purposes, geothermal, and solar			
1	Kilowatt-hours produced and sold (see instructions)	520 × 0.019	1 530
Electricity produced at qualified facilities using open-loop biomass, small irrigation power, landfill gas, trash combustion, and hydropower			
2	Kilowatt-hours produced and sold after December 31, 2004 (see instructions)	560 × .0095	2 570
3	Add lines 1 and 2		3 580
4	Phaseout adjustment (see instructions)	\$ 590 600 ×	4 610
5	Subtract line 4 from line 3		5 620

Refined coal produced at a qualified refined coal production facility														
6	Tons produced and sold (see instructions)	900 × \$5.481	6	910										
7	Phaseout adjustment (see instructions)	\$ 920 × 930	7	940										
8	Subtract line 7 from line 6		8	950										
Indian Coal produced at a qualified Indian coal production facility														
9	Tons produced and sold (see instructions)	954 × \$1.50	9	957										
10	Credit before reduction. Add lines 5, 8, and 9		10	960										
Reduction for government grants, subsidized financing, and other credits:														
11	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		11	1000										
12	Total of additions to the capital account for the project for this and all prior tax years		12	1010										
13	Divide line 11 by line 12. Show as a decimal carried to at least 4 places		13	1020										
14	Multiply line 12 by the lesser of 1/2 or line 13		14	1030										
15	Subtract line 14 from line 10		15	1040										
Electricity produced at qualified closed-loop biomass facilities modified to co-fire with coal, other biomass, or both														
16	Thermal content of closed-loop biomass used in the facilities		16	1100										
17	Thermal content of all fuels used in the facilities		17	1110										
18	Divide line 16 by line 17. Show as a decimal carried to at least two places		18	1120										
19	Kilowatt-hours produced and sold (see instructions)	1130 × 0.019	19	1140										
20	Multiply line 19 by line 18		20	1150										
21	Phaseout adjustment (see instructions)	\$ 1100 × 1170	21	1180										
22	Subtract line 21 from line 20		22	1190										
23	Section B credits from pass-through entities:	<table border="1"> <thead> <tr> <th>If you are a—</th> <th>Then enter the credit(s) from—</th> </tr> </thead> <tbody> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 13, code F, G, or U</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 15, code F, G, or U</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), box 13, code H</td> </tr> <tr> <td>d Patron</td> <td>Written statement from cooperative</td> </tr> </tbody> </table>	If you are a—	Then enter the credit(s) from—	a Shareholder	Schedule K-1 (Form 1120S), box 13, code F, G, or U	b Partner	Schedule K-1 (Form 1065), box 15, code F, G, or U	c Beneficiary	Schedule K-1 (Form 1041), box 13, code H	d Patron	Written statement from cooperative	23	1200
If you are a—	Then enter the credit(s) from—													
a Shareholder	Schedule K-1 (Form 1120S), box 13, code F, G, or U													
b Partner	Schedule K-1 (Form 1065), box 15, code F, G, or U													
c Beneficiary	Schedule K-1 (Form 1041), box 13, code H													
d Patron	Written statement from cooperative													
24	Add lines 15, 22, and 23		24	1210										
25	Renewable electricity, refined coal, and Indian coal production credit included on line 24 from passive activities (see instructions)		25	1220										
26	Subtract line 25 from line 24		26	1230										
27	Renewable electricity, refined coal, and Indian coal production credit allowed for 2005 from a passive activity (see instructions)		27	1240										
28	Carryforward of renewable electricity and refined coal production credit to 2005 (see instructions)		28	1243 1245										
29	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2006 (see instructions)		29	1250										
30	Current year credit. Add lines 26 through 29 (Caution. If you also have a credit from Form 6478, see instructions.)	1260	30	1255 1257										
Part II Allowable Credit														
31	Regular tax before credits (see instructions)		31	1300										
32	Alternative minimum tax (see instructions)		32	1310										
33	Add lines 31 and 32		33	1320										
34a	Foreign tax credit	34a 1330												
b	Credits from Form 1040, lines 48 through 54	34b 1340												
c	Possessions tax credit (Form 5735, line 17 or 27)	34c 1350												
d	Nonconventional source fuel credit (Form 8907, line 23)	34d 1360												
e	Other specified credits (see instructions)	34e 1370												
f	Add lines 34a through 34e		34f	1380										
35	Net income tax. Subtract line 34f from line 33. If zero, skip lines 36 through 39 and enter -0- on line 40		35	1390										
36	Net regular tax. Subtract line 34f from line 31. If zero or less, enter -0-		36	1400										
37	Enter 25% (.25) of the excess, if any, of line 36 over \$25,000 (see instructions)		37	1410										
38	Subtract line 37 from line 35. If zero or less, enter -0-		38	1420										
39	General business credit (see instructions)		39	1430										
40	Subtract line 39 from line 38. If zero or less, enter -0-		40	1440										
41	Credit allowed for the current year. Enter the smaller of line 30 or line 40. Report this amount and the amount from Section A, line 21 (if any) on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 41 is smaller than line 30, see instructions		41	1450										

Qualified Adoption Expenses

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return

Your social security number

Before you begin: See **Definitions** on page 1 of the instructions.

Part I Information About Your Eligible Child or Children—You must complete this part. See page 2 of the instructions for details, including what to do if you need more space.

1	(a) Child's name		(b) Child's year of birth	Check if child was—			(f) Child's identifying number
	First	Last		(c) born before 1988 and was disabled	(d) a child with special needs	(e) a foreign child	
Child 1	010	030	040	049	060	070	080
Child 2	090	100	110	120	129	140	150

Caution: If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e), that begin on page 2, before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

Part II Adoption Credit

Before you begin: If you are filing Form 1040 and claiming the mortgage interest credit (for holders of qualified mortgage credit certificates issued by state or local governmental units or agencies), complete **Form 8396, Mortgage Interest Credit**.

	Child 1	Child 2	
2 Maximum credit per child	2 170 \$10,630 00	200 \$10,630 00	
3 Did you file Form 8839 for a prior year for the same child?			
171 201 <input type="checkbox"/> No. Enter -0-.			}
173 203 <input type="checkbox"/> Yes. See page 4 of the instructions for the amount to enter.	3 174	204	
4 Subtract line 3 from line 2	4 177	207	
5 Qualified adoption expenses (see page 4 of the instructions)	5 180	210	
Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2005.			
6 Enter the smaller of line 4 or line 5	6 190	220	
7 Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12			7 230
8 Modified adjusted gross income (see page 4 of the instructions)	8	240	
9 Is line 8 more than \$159,450?			
255 <input type="checkbox"/> No. Skip lines 9 and 10, and enter -0- on line 11.			}
257 <input type="checkbox"/> Yes. Subtract \$159,450 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 (line 23 of your Credit Carryforward Worksheet on page 4 of the 2004 Form 8839 instructions)			13 284
14 Add lines 12 and 13			14 289
15 Enter the amount from Form 1040, line 46, or Form 1040A, line 28	15	291	
16 1040 filers: Enter the total of the amounts from Form 1040, lines 47 through 52, plus any mortgage interest credit from Form 8396, line 11.	16	293	
1040A filers: Enter the total of the amounts from Form 1040A, lines 29 through 33.			
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 53, or Form 1040A, line 34. If line 17 is smaller than line 14, you may have a credit carryforward (see page 4 of the instructions)			18 297

Part III Employer-Provided Adoption Benefits

		Child 1		Child 2			
19	Maximum exclusion per child	19	310 \$10,630 00	330 \$10,630 00			
311	331 Did you receive employer-provided adoption benefits for a prior year for the same child?						
313	333 <input type="checkbox"/> No. Enter -0-.		314	334			
	<input type="checkbox"/> Yes. See page 4 of the instructions for the amount to enter. } 21 Subtract line 20 from line 19	20					
		21	317	337			
			323 "PYAB"	343 "PYAB"			
22	Employer-provided adoption benefits you received in 2005. This amount should be shown in box 12 of your 2005 Form(s) W-2 with code T	22	326	346			
			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 2005, 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	Modified adjusted gross income (from the worksheet on page 6 of the instructions)	26	390				
27	Is line 26 more than \$159,450?						
393	<input type="checkbox"/> No. Skip lines 27 and 28, and enter -0- on line 29.						
395	<input type="checkbox"/> Yes. Subtract \$159,450 from line 26	27	400				
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?						
442	<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."						
445	<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 applies.



- The total adoption expenses you paid in 2005 were not fully reimbursed by your employer and the adoption became final in 2005 or earlier.
- You adopted a child with special needs and the adoption became final in 2005.

B-153

Empowerment Zone and Renewal Community Employment Credit

2005

Attachment
Sequence No. **99**

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 2005 only (see instructions)			
a Qualified empowerment zone wages \$ <u>015</u> X 20% (.20)	1a	020	
b Qualified renewal community wages \$ <u>025</u> 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			
If you are a—	Then enter the total of the current year credits from—		
a Shareholder	Schedule K-1 (Form 1120S), box 13, code F, G, or M		
b Partner	Schedule K-1 (Form 1065), box 15, code F, G, or M		
c Beneficiary	Schedule K-1 (Form 1041), box 13, code K		
d Patron	Written statement from cooperative		
credits from pass-through entities:	3	040	
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 2005 (see instructions)	7	080	
8 Carryforward of empowerment zone and renewal community employment credit to 2005	8	090	
9 Carryback of empowerment zone and renewal community employment credit from 2006 (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 44	}		
• 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	}		
• 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	150	
14a Foreign tax credit	14a	160	
b Credits from Form 1040, lines 48 through 54	14b	175	
c Possessions tax credit (Form 5735, line 17 or 27)	14c	240	
d Nonconventional source fuel credit (Form 8907, line 23)	14d	250	
e Other specified credits (see instructions)	14e	260	
f Add lines 14a through 14e	14f	270	
15 Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 22 and enter -0- on line 23	15	280	
16 Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-	16	310	
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	20	330	
21 Subtract line 20 from line 15. If zero or less, enter -0-	21	340	
22 General business credit (see instructions)	22	350	
23 Subtract line 22 from line 21	23	360	
24 Credit allowed for the current year. Enter the smaller of line 10 or line 23 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 23 is smaller than line 10, see instructions	24	370	

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

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	
	If you are a—			Then enter the total of the current year credit(s) from—
	a Shareholder			Schedule K-1 (Form 1120S), box 13, code F, G, or U
	b Partner			Schedule K-1 (Form 1065), box 15, code F, G, or U
c Beneficiary	Schedule K-1 (Form 1041), box 13, code L			
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:	7	080
•	Individuals. Enter the amount from Form 1040, line 44		
•	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		
8	Alternative minimum tax:	8	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		
9	Add lines 7 and 8	9	100
10a	Foreign tax credit	10a	110
	b Credits from Form 1040, lines 48 through 54	10b	125
	c Possessions tax credit (Form 5735, line 17 or 27)	10c	190
	d Nonconventional source fuel credit (Form 8907, line 23)	10d	200
	e Other specified credits (see instructions)	10e	210
	f Add lines 10a through 10e	10f	220
11	Net income tax. Subtract line 10f from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	230
12	Net regular tax. Subtract line 10f 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):	14	265
	• 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		
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 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 16 is smaller than line 6, see instructions	17	290

Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

Department of the Treasury
Internal Revenue Service

▶ **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 \$90,000, 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:	5	070			
	<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) box 13, code F, G, or P</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065) box 15, code F, G, or P</td> </tr> </table>			If you are a—	Then enter the Form 8846 credits from—	a Shareholder
If you are a—	Then enter the Form 8846 credits from—					
a Shareholder	Schedule K-1 (Form 1120S) box 13, code F, G, or P					
b Partner	Schedule K-1 (Form 1065) box 15, code F, G, or P					
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:	7	090
•	Individuals. Enter the amount from Form 1040, line 44		
•	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	8	100
8	Alternative minimum tax:		
•	Individuals. Enter the amount from Form 6251, line 35		
•	Corporations. Enter the amount from Form 4626, line 14	9	110
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		
9	Add lines 7 and 8		
10a	Foreign tax credit	10a	120
	b Credits from Form 1040, lines 48 through 54	10b	135
	c Possessions tax credit (Form 5735, line 17 or 27)	10c	200
	d Nonconventional source fuel credit (Form 8907, line 23)	10d	210
	e Other specified credits (see instructions)	10e	220
	f Add lines 10a through 10e	10f	230
11	Net income tax. Subtract line 10f from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	240
12	Net regular tax. Subtract line 10f 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):	14	275
	• 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	15	280
15	Enter the greater of line 13 or line 14		
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 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 16 is smaller than line 6, see instructions	17	300

Credit for Contributions to Selected Community Development Corporations

Department of the Treasury
Internal Revenue Service (99)

► **Attach to your tax return.**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	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: <table border="1" style="margin-left: 20px;"> <tr> <td style="width: 150px;">If you are a—</td> <td>Then enter the total of the current year CDC credit(s) from—</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 13, code U }</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 15, code U }</td> </tr> </table>	If you are a—	Then enter the total of the current year CDC credit(s) from—	a Shareholder	Schedule K-1 (Form 1120S), box 13, code U }	b Partner	Schedule K-1 (Form 1065), box 15, code U }	3	040
If you are a—	Then enter the total of the current year CDC credit(s) from—								
a Shareholder	Schedule K-1 (Form 1120S), box 13, code U }								
b Partner	Schedule K-1 (Form 1065), box 15, code U }								
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: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44 • 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	060
6	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 	6	070
7	Add lines 5 and 6	7	080
8a	Foreign tax credit	8a	090
b	Credits from Form 1040, lines 48 through 54	8b	105
c	Possessions tax credit (Form 5735, line 17 or 27)	8c	170
d	Nonconventional source fuel credit (Form 8907, line 23)	8d	180
e	Other specified credits (see instructions)	8e	190
f	Add lines 8a through 8e	8f	200
9	Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	210
10	Net regular tax. Subtract line 8f 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): <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 	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 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	270

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 16149K

Form **8847** (2005)

Archer MSAs and Long-Term Care Insurance Contracts

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Attachment
Sequence No. **39**

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 Advantage MSA, skip Section A and complete Section B.

Part I General Information. See page 2 of the instructions.

		@017 "STM nn"	Yes	No
1a	Did you or your employer make contributions to your Archer MSA for 2005?		019	020
1b	If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?		030	040
c If line 1a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family				
2a	If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2005?		070	080
2b	If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)?		090	100
c If line 2a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input 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).

3	Total employer contributions to your Archer MSA(s) for 2005	3		160
4	Archer MSA contributions you made for 2005, including those made from January 1, 2006, through April 17, 2006, that were for 2005. Do not include rollovers (see page 4 of the instructions)		170	
5	Limitation from the worksheet on page 3 of the instructions		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.)		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 36. On the dotted line next to line 36, enter "MSA" and the amount		200	

Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 4 of the instructions).

Part III Archer MSA Distributions

8a	Total distributions you and your spouse received in 2005 from all Archer MSAs (see page 4 of the instructions)		210	
8b	Distributions included on line 8a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 8a that were withdrawn by the due date of your return (see page 4 of the instructions)		220	
8c	Subtract line 8b from line 8a		230	
9	Unreimbursed qualified medical expenses (see page 4 of the instructions)		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		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 type="checkbox"/>			
11b	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 63. On the dotted line next to line 63, enter "MSA" and the amount		270	

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2005 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 5 of the instructions).

12	Total distributions you received in 2005 from all Medicare Advantage MSAs (see page 5 of the instructions)		272	
13	Unreimbursed qualified medical expenses (see page 5 of the instructions)		274	
14	Taxable Medicare Advantage MSA distributions. Subtract line 13 from line 12. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount		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"/>			
15b	Additional 50% tax (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 63. On the dotted line next to line 63, enter "Med MSA" and the amount		279	

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

Cat. No. 24091H

Form **8853** (2005)

Name of policyholder (as shown on Form 1040)	288	Social security number of policyholder ▶	289
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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 2004, 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 2004 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 \$230 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		
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Initial and Annual Expatriation Information Statement

OMB No. 1545-1567

▶ See separate instructions. ▶ Please print or type.
 ▶ Section references on this form are to the Internal Revenue Code.

Attachment
 Sequence No. **112**

Name	Date of birth (mo., day, yr.) 030	Tax Year 040
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Initial or Annual Information Statement. Check the box that applies.

- 010 Initial Information Statement. Complete Parts I and II and Schedules A and B. Skip Part III (see instructions).
- 020 Annual Information Statement. Complete Parts I and III and Schedules A and B. Skip Part II (see instructions).

Part I General Information. All filers must complete Part I. See instructions.

- 1 Identifying number (see instructions) ▶ **050**
- 2 Mailing address and telephone number where you can be reached **after** expatriation **060**
 **070 080 090 100 110 120**
- 3 Address of principal foreign residence (if different from 2) **130**
 **140 150 160 170 180**
- 4 Country of tax residence (if different from 3) **190**
- 5 Date of notification of expatriating act, termination of residency, or claim of treaty benefits. Check the box that applies and enter the appropriate date.
- 200 a Citizen. Date notification given to Department of State **210** (see instructions).
- 220 b Long-term resident. Date notification given to Homeland Security **230** (see instructions).
- 240 c Long-term resident with dual residency in a treaty country. Date commencing to be treated, for tax purposes, as a resident of the treaty country **240**.

Part II Initial Expatriation or Termination Information Statement

6 Enter your U.S. income tax liability (after foreign tax credits) for the 5 tax years ending before the date of expatriation.

1st Year Before Expatriation	2nd Year Before Expatriation	3rd Year Before Expatriation	4th Year Before Expatriation	5th Year Before Expatriation
\$ 260	\$ 270	\$ 280	\$ 290	\$ 300

7 Enter your net worth on the date of your expatriation for tax purposes \$ **310**

- 8 Did you become at birth a U.S. citizen and a citizen of another country, and do you continue to be a citizen of that other country? **320** **330**
 Yes No
- 9 Do you have substantial contacts with the United States? (see instructions) **340** **350**
 Yes No
- 10 Are you a minor described in section 877(c)(3)? (see instructions) **360** **370**
 Yes No
- 11 Do you certify under penalty of perjury that you have complied with all of your tax obligations for the 5 preceding tax years? (see instructions) **380** **390**
 Yes No

Part III Annual Information Reporting under Section 6039G

Do not complete this part if:

- Your average annual net income tax liability for years 1-5 (line 6) was \$124,000 or less and your net worth on line 7 was under \$2,000,000, and you checked **"Yes"** to line 11, or
- You checked **"Yes"** to line 8 and **"No"** to line 9, and you checked **"Yes"** to line 11, or
- You checked **"Yes"** to line 10, and you checked **"Yes"** to line 11.

12 List all countries (other than the United States) of which you are a citizen.

- a** Name of country **410 440 470**
- b** How you became a citizen **420 450 480**
- c** Date you became a citizen **430 460 490**

13 Number of days you were physically present in the United States during the current year. If you were present in the United States more than 60 days, skip line 14 **500**

- 14** Were you physically present in the United States for more than 30 days but not more than 60 days during the tax year? **510** **Yes** **520** **No**
- a** Were you performing services for an unrelated employer? **530** **Yes** **540** **No**
- b** If you checked **"Yes"** to line 14a, are you a citizen or resident, fully liable for income tax, in the country in which you were born, your spouse was born, or either of your parents were born? . **550** **Yes** **560** **No**

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 filer) is based on all information of which preparer has any knowledge.

Sign Here

Your signature	Date
Preparer's signature	Date

Schedule A Balance Sheet

- If this is an initial information statement, list in U.S. dollars the fair market value (column (a)) and the U.S. adjusted basis (column (b)) of your assets and liabilities as of the date of your expatriation for tax purposes.
- If this is an annual information statement, list in U.S. dollars the fair market value (column (a)) and the U.S. adjusted basis (column (b)) of your assets and liabilities as of the end of the tax year for which you are filing this form.
- If you are a former U.S. long-term resident (LTR), it may benefit you to complete column (d). Only former LTRs should do so.

For more details, see the separate instructions. ***580 "STM nn"** ***590 "STM nn"**

Assets	(a) Fair Market Value (FMV)	(b) U.S. adjusted basis	(c) Gain or (Loss). Subtract column (b) from column (a)	(d) FMV on beginning date of U.S. residency (optional, for LTRs only)
1 Cash, including bank deposits	600	1230	1420	1610
2 Marketable stock and securities issued by U.S. companies	610	1240	1430	1620
3 Marketable stock and securities issued by foreign companies	620	1250	1440	1630
4 Nonmarketable stock and securities issued by U.S. companies	630	1260	1450	1640
5 Nonmarketable stock and securities issued by foreign companies	640	1270	1460	1650
a Separately state stock issued by foreign companies that would be controlled foreign corporations if you were still a U.S. citizen or permanent resident (see instructions)	*650 "STM nn"	+660	+670	+680
b Provide the name, address and EIN, if any, of any such company *+690 "STM nn"				
6 Pensions from services performed in the United States	780	1280	1470	1660
7 Pensions from services performed outside the United States	790	1290	1480	1670
8 Partnership interests (see instructions) +860	800	1300	1490	1680
9 Assets held by trusts you own under sections 671-679 (see instructions) +930	870	1310	1500	1690
10 Beneficial interests in nongrantor trusts (see instructions) *950 "STM nn" +960 *	940			
11 Intangibles used in the United States	1010	1320	1510	1710
12 Intangibles used outside the United States	1020	1330	120	1710
13 Loans to U.S. persons	1030	1340	1530	1720
14 Loans to foreign persons	1040	1350	1540	1730
15 Real property located in the United States	1050	1360	1550	1740
16 Real property located outside the United States	1060	1370	1560	1750
17 Business property located in the United States	1070	1380	1570	1760
18 Business property located outside the United States	1080	1390	1580	1770
19 Other assets (see instructions) *1100 "STM nn" +1110 +1120 +1130 +1140	1090	1400	1590	1780
20 Total assets. Add lines 1 through 5 and lines 6 through 19. Do not include amounts on line 5a in this total	1150	1420	1600	1790
Liabilities				
21 Installment obligations	1160			
22 Mortgages, etc.	1170			
23 Other liabilities (see instructions) *1190 "STM nn"	1180			
	+1200			
24 Total liabilities. Add lines 21 through 23	1210			
25 Net worth. Subtract line 24 from line 20, column (a)	1220			

Schedule B Income Statement

- If this is an initial information statement, provide income information for that portion of the year that ends on the date of your expatriation for tax purposes.
- If this is an annual information statement, provide income information for the tax year for which you are filing the form.

1	U.S. source gross income not effectively connected with the conduct of a U.S. trade or business.					
a	Interest	1a	1810			
b	Dividends	1b	1820			
c	Royalties	1c	1830			
d	Pension distributions	1d	1840			
e	Other *1860 "STM nn" +1870	1e	1850			
f	Total , add lines a through e	1f			1880	
2	Gross income that is effectively connected with the conduct of a U.S. trade or business	2			1890	
3	Income from the performance of services in the United States	3			1900	
4	Gains from the sale or exchange of:					
a	Property (other than stock or debt obligations) located in the United States	4a	1910			
b	Stock issued by a U.S. domestic corporation	4b	1920			
c	Debt obligations of U.S. persons or of the United States, a state or political subdivision thereof, or the District of Columbia	4c	1930			
d	Total , add lines a through c	4d			1940	
5	Income or gain derived from certain foreign corporations to the extent of your share of earnings and profits earned or accumulated before the date of expatriation (see instructions)	5			1950	
6	Gains on certain exchanges of property that would ordinarily not be recognized (see instructions)	6			1960	
7	Income received or accrued by certain foreign corporations (see instructions)	7			1970	
8	Add lines 1f, 2, 3, 4d, 5, 6, and 7	8			1980	
9	Gross income from all other sources	9			1990	
10	Total , add lines 8 and 9	10			2000	

District of Columbia First-Time Homebuyer Credit

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040.

2005
Attachment
Sequence No. **106**

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 2004.

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 (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 2004

7 Enter the amount from line 12 of your 2004 Form 8859	7	170	
--	---	-----	--

Part IV Tax Liability Limit

8 Enter the amount from Form 1040, line 46	8	180	
9 Enter the total of the amounts from Form 1040, lines 47 through 53, 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 54, and check box b on that line	11	230	
12 Credit carryforward to 2006. 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** (2005)

Qualified Zone Academy Bond Credit
 ► Attach to your tax return.

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	190	200	210	220
	160	260	270	280	290
	170 180	330	340	350	360
	230				
	240 250				
	300				
	310 320				
2a	Qualified zone academy bond credit from Schedule K-1 (Form 1120S), box 13, code U				*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. Holders of bonds, see the instructions for how and when to report the credit amount as interest income				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 44 • 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	4	400
5	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	5	410
6	Add line 4 and line 5	6	420
7a	Foreign tax credit	7a	430
b	Credits from Form 1040, lines 48 through 54	7b	445
c	Possessions tax credit (Form 5735, line 17 or 27)	7c	520
d	Nonconventional source fuel credit (Form 8907, line 23)	7d	530
e	Other specified credits (see instructions)	7e	540
f	General business credit (see instructions)	7f	550
g	Credit for prior year minimum tax	7g	560
h	Add lines 7a through 7g	7h	570
8	Net income tax. Subtract line 7h 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 55; 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

Welfare-to-Work 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

<p>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, 2006, and are certified as long-term family assistance recipients. Members of a controlled group, see instructions.</p>													
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	2	060										
<p style="text-align: center;">@065 "STM nn" @067 "STM nn"</p>													
3	Welfare-to-work credits from pass-through entities:	3	070										
	<table border="0"> <tr> <td style="border-bottom: 1px solid black;">If you are a—</td> <td style="border-bottom: 1px solid black;">Then enter the total of the credits from—</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 13, code F, G, or K</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 15, code F, G, or K</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), box 13, code G.</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 credits from—	a Shareholder	Schedule K-1 (Form 1120S), box 13, code F, G, or K	b Partner	Schedule K-1 (Form 1065), box 15, code F, G, or K	c Beneficiary	Schedule K-1 (Form 1041), box 13, code G.	d Patron	Written statement from cooperative		
If you are a—	Then enter the total of the credits from—												
a Shareholder	Schedule K-1 (Form 1120S), box 13, code F, G, or K												
b Partner	Schedule K-1 (Form 1065), box 15, code F, G, or K												
c Beneficiary	Schedule K-1 (Form 1041), box 13, code G.												
d Patron	Written statement from cooperative												
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:		
	<ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44 • 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:		
	<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 	6	100
7	Add lines 5 and 6	7	110
8a	Foreign tax credit	8a	120
b	Credits from Form 1040, lines 48 through 54.	8b	135
c	Possessions tax credit (Form 5735, line 17 or 27)	8c	200
d	Nonconventional source fuel credit (Form 8907, line 23)	8d	210
e	Other specified credits (see instructions)	8e	220
f	Add lines 8a through 8e.	8f	230
9	Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	240
10	Net regular tax. Subtract line 8f 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):		
	<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 	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 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	300

Information To Claim Earned Income Credit After Disallowance

OMB No. 1545-0074

Attachment
Sequence No. **43A**

▶ **Attach to your tax return.** ▶ **See instructions on back.**

Your social security number

- Before you begin:** ✓ See your tax return instructions or **Pub. 596**, Earned Income Credit (EIC), 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.
- ✓ If you have a qualifying child, complete **Schedule EIC** before you fill in this form.
- ✓ **Do not** file this form if 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

010 "2005"

- 1 Enter the year for which you are filing this form (for example, 2005) ▶
- 2 If the **only** reason your EIC was reduced or disallowed in the earlier year was because you incorrectly reported your earned income or investment income, check "Yes." Otherwise, check "No" ▶ **Yes** **No**
- Caution.** If you checked "Yes," **stop. Do not** fill in the rest of this form. But you must attach it to your tax return to take the EIC. If you checked "No," continue.
- 3 Could you (or your spouse if filing jointly) be claimed as a qualifying child of another person for the year shown on line 1? ▶ **Yes** **No**
- Caution.** If you checked "Yes," **stop.** You cannot take the EIC. If you checked "No," continue.

Part II Filers Without a Qualifying Child

042

- 4 Enter the **number of days** during the year shown on line 1 that you lived in the United States ▶
- Caution.** If you entered less than **183 (184** if the year on line 1 is 2004), **stop.** You cannot take the EIC. See the instructions.
- 5 If married filing a joint return, enter the **number of days** during the year shown on line 1 that your spouse lived in the United States ▶
- Caution.** If you entered less than **183 (184** if the year on line 1 is 2004), **stop.** You cannot take the EIC. See the instructions.

Part III Filers With a Qualifying Child or Children

Note. **Child 1** and **Child 2** are the same children you listed as Child 1 and Child 2 on **Schedule EIC** for the year shown on line 1 above.

- 6 Enter the **number of days** each child lived with you in the United States during the year shown on line 1 above:
- a **Child 1** ▶ **062** b **Child 2** ▶ **072**
- Caution.** If you entered less than **183** for either child (**184** if the year on line 1 is 2004), you cannot take the EIC based on that child, unless the special rule for a child who was born or died during the year shown on line 1 applies. See the instructions.
- 7 If your child was born or died during the year shown on line 1, enter the month and day the child was born and/or died. Otherwise, skip this line.
- a **Child 1** ▶ (1) Month and day of birth (MM/DD) ▶ / **082** (2) Month and day of death (MM/DD) ▶ / **084**
- b **Child 2** ▶ (1) Month and day of birth (MM/DD) ▶ / **092** (2) Month and day of death (MM/DD) ▶ / **094**
- 8 Enter the address where you and the child lived together during the year shown on line 1. If you lived with the child at more than one address during the year, attach a list of the addresses where you lived:
- a **Child 1** ▶ Number and street **133**
 City or town, state, and ZIP code **137 141 144 145 147**
- b **Child 2** ▶ **If same as shown for child 1, check this box** **150** Otherwise, enter below:
 Number and street **246**
 City or town, state, and ZIP code **250 255 260 265 270**
- 9 Did any other person (except your spouse, if filing jointly, and your dependents under age 19) live with child 1 or child 2 for more than half the year shown on line 1? ▶ **Yes** **No**
- If "Yes," enter that person's name and relationship to the child below. If more than one other person lived with the child for more than half the year, attach a list of each person's name and relationship to the child:
- a **Other person living with child 1:** Name **310 330 350**
 Relationship to child 1 **320 340 360**
- b **Other person living with child 2:** If same as shown for child 1, check this box: **370** Otherwise, enter below:
 Name **380 400 420**
 Relationship to child 2 **390 410 430**

Caution. The IRS may ask you to provide additional information to verify your eligibility to claim the EIC.

Education Credits (Hope and Lifetime Learning Credits)

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

2005

Attachment
 Sequence No. **50**

Name(s) shown on return

Your social security number

Caution: You **cannot** take both an education credit and the tuition and fees deduction (Form 1040, line 34, or Form 1040A, line 19) for the **same student** in the same year.

Part I Hope Credit. Caution: You **cannot** take the Hope credit for more than **2** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,000 for each student.	(d) Enter the smaller of the amount in column (c) or \$1,000	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)	
	*010 "STM nn"						
	+020 +030	+035	*+040	+050	+060	+070	
	080						
	090 100	105	110	120	130	140	
	150						
	160 170	175	180	190	200	210	
2	Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III . . . ▶					2	240

Part II Lifetime Learning Credit

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)		
	*250 "STM nn"	+260	+270		
	290	300	310		
	330	340	350		
		+275	+280		
		315	320		
		355	360		
4	Add the amounts on line 3, column (c), and enter the total			4	450
5	Enter the smaller of line 4 or \$10,000			5	460
6	Tentative lifetime learning credit. Multiply line 5 by 20% (.20) and go to Part III . . . ▶			6	470

Part III Allowable Education Credits

7	Tentative education credits. Add lines 2 and 6			7	480
8	Enter: \$107,000 if married filing jointly; \$53,000 if single, head of household, or qualifying widow(er)	8	490		
9	Enter the amount from Form 1040, line 38*, or Form 1040A, line 22	9	500		
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credits	10	510		
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11	515		
12	If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)	12	×	.520	
13	Multiply line 7 by line 12 ▶	13	529		
14	Enter the amount from Form 1040, line 46, or Form 1040A, line 28	14	540		
15	Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30	15	550		
16	Subtract line 15 from line 14. If zero or less, stop ; you cannot take any education credits ▶	16	560		
17	Education credits. Enter the smaller of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31 ▶	17	590		

* If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

Department of the Treasury
Internal Revenue Service

► **Attach to your tax return.**

Name(s) shown on return

Identifying number

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

Part I Current Year Credit

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* on page 2. @008 "STM nn"

Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1 Biodiesel (other than agri-biodiesel)	020	\$.50	030
2 Agri-biodiesel	040	\$1.00	050
3 Renewable diesel sold or used after December 31, 2005	052	\$1.00	054
4 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	060	\$.50	070
5 Agri-biodiesel included in a biodiesel mixture	080	\$1.00	090
6 Renewable diesel included in a renewable diesel mixture sold or used after December 31, 2005	092	\$1.00	094
7 Qualified agri-biodiesel production (gallons sold) (cooperatives, see instructions for election)	096	\$.10	098
8 Add lines 1 through 7. Include this amount in your income for 2005 (see instructions)			100
9 Biodiesel and renewable diesel fuels credit(s) from a partnership, S corporation, estate, trust, or cooperative (see instructions)			110
10 Current year credit. Add lines 8 and 9. (S corporations, partnerships, estates, and trusts, see instructions.)			120

Part II Allowable Credit (See *Who must file Form 3800* to find out if you complete the lines below or file Form 3800.)

11 Regular tax before credits:			
• Individuals. Enter the amount from Form 1040, line 44			200
• 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			210
• 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			220
14a Foreign tax credit	14a	230	
b Credits from Form 1040, lines 48 through 54	14b	240	
c Possessions tax credit (Form 5735, line 17 or 27)	14c	250	
d Nonconventional source fuel credit (Form 8907, line 23)	14d	260	
e Other specified credits (see instructions)	14e	270	
f Add lines 14a through 14e	14f		280
15 Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 18 and enter -0- on line 20	15		290
16 Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-	16	300	
17 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	17	310	
18 Tentative minimum tax (see instructions)	18	320	
19 Enter the greater of line 17 or line 18	19		330
20 Subtract line 19 from line 15. If zero or less, enter -0-	20		340
21 Credit allowed for the current year. Enter the smaller of line 10 or line 20 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions	21		350

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 25778F

Form **8864** (2005)

Return of U.S. Persons With Respect to Certain Foreign Partnerships

2005

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**, 2005, 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 **080** 2 **090** 3 **100** 4 **110**
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 *+250 +260 +270	+280	+290	+300	+310
320	330 340 350 360	370	380	390	400
410	420 430 440 450	460	470	480	490

F1 Name and address of foreign partnership
590
600 **605**
610 **615**
620 **625** **630** **635** **640**
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:
 780 Form 1042 **790** Form 8804 **800** Form 1065 or 1065-B
Service Center where Form 1065 or 1065-B is filed:

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** **930**

5 Were any special allocations made by the foreign partnership? **940** **950** Yes No
6 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions). **@965 "STM nn"** **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)? **@995 STMnn** **980** **990** Yes 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** **1010** Yes No
If "Yes," do not complete Schedules L, M-1, and M-2. **@1029 "STM nn"**

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 Owns a direct interest **1045** 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 statement) @2275 "STM nn"				4	2270	
	5 Net farm profit (loss) (attach Schedule F (Form 1040))				5	2280	
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)				6	2290	
7 Other income (loss) (attach statement) @2305 "STM nn"				7	2300		
8 Total income (loss). Combine lines 3 through 7				8	2310		
Deductions <small>(see instructions for limitations)</small>	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 "STM nn"				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 statement) @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 business 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) Subtract (e) from (d)
1 *2480 STCGL	+2490	+2500	+2510	+2520	+2530
2540	2550	2560	2570	2580	2590
2600	2610	2620	2630	2640	2650
2660	2670	2680	2690	2700	2710
2 Short-term capital gain from installment sales from Form 6252, line 26 or 37					2 2720
3 Short-term capital gain (loss) from like-kind exchanges from Form 8824					3 2730
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
5 Net short-term capital gain or (loss). Combine lines 1 through 4 in column (f). Enter here and on Form 8865, Schedule K, line 8 or 11					5 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) Subtract (e) from (d)
6 *2760 LTCGL	+2770	+2780	+2790	+2800	+2810
2830	2840	2850	2860	2870	2880
2900	2910	2920	2930	2940	2950
2970	2980	2990	3000	3010	3020
7 Long-term capital gain from installment sales from Form 6252, line 26 or 37					7 3040
8 Long-term capital gain (loss) from like-kind exchanges from Form 8824					8 3060
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
10 Capital gain distributions					10 3100
11 Net long-term capital gain or (loss). Combine lines 6 through 10 in column (f). Enter here and on Form 8865, Schedule K, line 9a or 11					11 3130

Schedule K Partners' Distributive Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 2, line 22)	1	3150
	2 Net rental real estate income (loss) (attach Form 8825)	2	3160
	3a Other gross rental income (loss)	3a	3170
	b Expenses from other rental activities (attach statement)	3b	3180
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	3190
	4 Guaranteed payments	4	3196
	5 Interest income	5	3200
	6 Dividends: a Ordinary dividends	6a	3210
	b Qualified dividends	6b	3216
	7 Royalties	7	3220
	8 Net short-term capital gain (loss)	8	3230
9a Net long-term capital gain (loss)	9a	3240	
b Collectibles (28%) gain (loss)	9b	3250	
c Unrecaptured section 1250 gain (attach statement)	9c	3260	
10 Net section 1231 gain (loss) (attach Form 4797)	10	3270	
11 Other income (loss) (see instructions) Type ▶ @3285 "STM nn" 3282	11	3280	
Deductions	12 Section 179 deduction (attach Form 4562)	12	3290
	13a Contributions @3305 STMnn	13a	3300
	b Investment interest expense	13b	3320
	c Section 59(e)(2) expenditures: (1) Type ▶ *3330 "STM nn" (2) Amount ▶ 13c(2) +3340 @3345 STMnn	13c(2)	+3340 @3345 STMnn
d Other deductions (see instructions) Type ▶ @3355 STMnn 3352	13d	3350	
Self-Employment	14a Net earnings (loss) from self-employment	14a	3360
	b Gross farming or fishing income	14b	3370
	c Gross nonfarm income	14c	3380
Credits & Credit Recapture	15a Low-income housing credit (section 42(j)(5)) @3395 STMnn	15a	3390
	b Low-income housing credit (other) @3405 "STM nn"	15b	3400
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468) @3415 "STM nn"	15c	3410
	d Other rental real estate credits (see instructions) Type ▶ *3430 "STM nn"	15d	+3440
	e Other rental credits (see instructions) Type ▶ *3460 "STM nn"	15e	+3470
	f Other credits and credit recapture (see instructions) Type ▶ *3490 "STM nn" @3505 STMnn	15f	+3500
Foreign Transactions	16a Name of country or U.S. possession ▶ @3525 STMnn 3520	16a	
	b Gross income from all sources	16b	3530
	c Gross income sourced at partner level @3545 STMnn	16c	3540
	Foreign gross income sourced at partnership level		
	d Passive ▶ 3550 e Listed categories (attach statement) ▶ 3560 f General limitation ▶ Deductions allocated and apportioned at partner level @3565 STMnn	16f	3570
	g Interest expense ▶ 3580 h Other ▶	16h	3590
	Deductions allocated and apportioned at partnership level to foreign source income		
	i Passive ▶ 3600 j Listed categories (attach statement) ▶ 3615 STMnn k General limitation ▶	16k	3620
	l Total foreign taxes (check one): <input checked="" type="checkbox"/> Paid <input type="checkbox"/> Accrued 3610	16l	3650
	m Reduction in taxes available for credit (attach statement) @3665 STMnn	16m	3660
n Other foreign tax information (attach statement) @3667 STMnn			
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	3670
	b Adjusted gain or loss @3685 STMnn	17b	3680
	c Depletion (other than oil and gas)	17c	3690
	d Oil, gas, and geothermal properties—gross income @3705 STMnn	17d	3700
	e Oil, gas, and geothermal properties—deductions @3715 STMnn	17e	3710
	f Other AMT items (attach statement) @3725 STMnn	17f	3720
Other Information	18a Tax-exempt interest income	18	3730
	b Other tax-exempt income	18b	3740
	c Nondeductible expenses	18c	3746
	19a Distributions of cash and marketable securities @3755 STMnn	19	3750
	b Distributions of other property @3765 STMnn	19b	3760
	20a Investment income	20a	3770
	b Investment expenses @3785 STMnn	20b	3780
c Other items and amounts (attach statement)			
			@3789 STMnn

Schedule L **Balance Sheets per Books.** (Not required if Item 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	3670
3 Inventories		3880		3890
4 U.S. government obligations		3900		3910
5 Tax-exempt securities		3920		3930
6 Other current assets (<i>attach statement</i>)		3940		3950
7 Mortgage and real estate loans		3960		3970
8 Other investments (<i>attach statement</i>) @3995 "STM nn"		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 (<i>attach statement</i>) @4215 "STM nn"		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 (<i>attach statement</i>) @4295 "STM nn"		4280		4290
18 All nonrecourse loans		4300		4310
19 Mortgages, notes, bonds payable in 1 year or more		4320		4330
20 Other liabilities (<i>attach statement</i>) @4355 "STM nn"		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 statement</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 Item 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 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books this year (itemize): @4515 STMnn	4510	a Tax-exempt interest \$	4590
3 Guaranteed payments (other than health insurance)	4520	4580 @4585 STMnn	4600
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		7 Deductions included on Schedule K, lines 1 through 13d, and 16l not charged against book income this year (itemize):	
a Depreciation \$ 4530		a Depreciation \$	
b Travel and entertainment \$ 4540 @4545 STMnn	4550	4610 @4615 STMnn	4620
5 Add lines 1 through 4	4570		4630
		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 Item 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): . . . . .		. . . . .
. @4685 STMnn	4690	. . . . . @4725 STMnn	4730
5 Add lines 1 through 4	4700	8 Add lines 6 and 7	4740
		9 Balance at end of year. Subtract line 8 from line 5	4750

@4755 STMnn @4757 STMnn Form **8865** (2005)

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)

2005

Final K-1 Amended K-1 OMB No. 1545-1668

For calendar year 2005, or tax
year beginning 010, 2005
ending 020, 20

Department of the Treasury
Internal Revenue Service

**Partner's Share of Income, Deductions,
Credits, etc.** ▶ See back of form and separate instructions.

**Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items**

Part I Information About the Partnership

A Partnership's employer identification number
100

B Partnership's name, address, city, state, and ZIP code
110 120 130 140 150 160 170 180 190

Part II Information About the Partner

C Partner's identifying number
300

D Partner's name, address, city, state, and ZIP code
310 320 330 340 350 360 370 380 390

E Partner's share of profit, loss, capital, and deductions:

	Beginning		Ending	
Profit	500	%	510	%
Loss	520	%	530	%
Capital	540	%	550	%
Deductions	560	%	570	%

F Partner's capital account analysis:

Beginning capital account	\$	600
Capital contributed during the year	\$	610
Current year increase (decrease)	\$	620
Withdrawals & distributions	\$	(630)
Ending capital account	\$	640

650 Tax basis GAAP Section 704(b) book
680 Other (explain) @685 "STM nn"

For IRS Use Only

1	Ordinary business income (loss) 799 * 800 @805 "STM nn"	15	Credits & credit recapture 1500 1510
2	Net rental real estate income (loss) 809 * 810 @815 "STM nn"		1520 1530
3	Other net rental income (loss) 849 * 820 @825 "STM nn"		1540 1550 @1575 "STM nn"
4	Guaranteed payments 829 * 830 @835 "STM nn"		1560 1570 @1577 "STM nn"
5	Interest income 839 * 840 @845 "STM nn"	16	Foreign transactions 1690 1700
6a	Ordinary dividends 849 * 850 @855 "STM nn"		1720 1730
6b	Qualified dividends 859 * 860 @865 "STM nn"		1740 1750
7	Royalties 869 * 870 @875 "STM nn"		1760 1770
8	Net short-term capital gain (loss) 879 * 880 @885 "STM nn"		1780 1790
9a	Net long-term capital gain (loss) 889 * 890 @895 "STM nn"		1800 1810 @1835 "STM nn"
9b	Collectibles (28%) gain (loss) 899 * 900 @905 "STM nn"		1820 1830 @1837 "STM nn"
9c	Unrecaptured section 1250 gain 909 * 910 @915 "STM nn"	17	Alternative minimum tax (AMT) items 1900 1910
10	Net section 1231 gain (loss) 919 * 920 @925 "STM nn"		1920 1930
11	Other income (loss) 1110 1100 @1195 "STM nn" 1120 1130 @1197 "STM nn" 1140 1150		1940 1950 @1975 "STM nn" 1960 1970 @1977 "STM nn"
12	Section 179 deduction 1219 * 1220 1225 "STM nn"		2100 2110 2120 2130 2140 2150 @2155 "STM nn"
13	Other deductions 1300 1310 1320 1330 1340 1350 1360 1370 @1395 "STM nn" 1380 1390 @1397 "STM nn"	18 19	Tax-exempt income and nondeductible expenses 2200 2210 2220 2230 @2235 "STM nn" 2300 2310 2320 2330 2340 2350
14	Self-employment earnings (loss) 1430 1440 1450 1460 1470 1480 @1485 "STM nn"	20	Other information 2360 2370 2380 2390 @2415 "STM nn" 2400 2410 @2417 "STM nn"

attached statement for additional information.

SCHEDULE O
(Form 8865)

Transfer of Property to a Foreign Partnership
(under section 6038B)

OMB No. 1545-1668

2005

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 8865. See Instructions for Form 8865.**

Name of transferor

Filer's identifying number
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				050 055
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) 2005

@1815 STMnn



**SCHEDULE P
(Form 8865)**

**Acquisitions, Dispositions, and Changes of Interests
in a Foreign Partnership**

OMB No. 1545-1668

2005

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: 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. 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	@145 "STM nn" or blank	Employer identification number 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.	
Pass-through entities: Skip lines 1, 3, 4, and 5.				
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)	220	310	400	
8 Interest to be refunded on decrease, if any, shown on line 6 (see instructions)	@235 STMnn	@325 STMnn	@415 STMnn	
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)	230	320	410	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	@245 STMnn	@335 STMnn	@425 STMnn	
	240	330	420	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

Department of the Treasury
Internal Revenue Service

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

2005
Attachment
Sequence No. **126**

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** Yes **055** No
- b If "No," check the applicable box to indicate how you met the foreign economic process requirements:
 - 060 (1) You met the 50% foreign direct cost test (see instructions).
 - 065 (2) You met the alternative 85% foreign direct cost test (see instructions).
- 5 See 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**
 - 080 (a) Aggregate on Form 8873 (b) Aggregate on tabular schedule (c) Tabular schedule of transactions
 - 110 (2) Group of transactions (see instructions for an important change made to reflect the American Jobs Creation Act of 2004) **@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** in the instructions.

	(a) Foreign Trade Income	(b) Foreign Sale and Leasing Income
6 Sale, exchange, or other disposition of qualifying foreign trade property	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		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	140	150
9 Services related and subsidiary to the sale, exchange, or other disposition of qualifying foreign trade property	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		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	180	190
12 Engineering or architectural services for construction projects outside the United States	200	
13 Managerial services provided to unrelated persons (see instructions)	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)		220
15 Foreign trading gross receipts. Add lines 6 through 13 in column (a)	230	
16 Add lines 7 through 14 in column (b)		240
17 Cost of goods sold:		
a Inventory at beginning of year	250	260
b Purchases	270	280
c Cost of labor	290	300
d Additional section 263A costs (attach schedule) @325 STMnn	310	320
e Other costs (attach schedule) @345 STMnn	330	340
f Total. Add lines 17a through 17e	350	360
g Inventory at end of year	370	380
h Subtract line 17g from line 17f	390	400
18 In column (a), subtract line 17h from line 15. In column (b), subtract line 17h from line 16.	410	420
19 Other expenses and deductions (see instructions) (attach schedule)	430	440 @445 "STM nn"
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	450	
21 Foreign sale and leasing income. In column (b), subtract line 19 from line 18		460

B-181

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	
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	Subtract line 48 from line 51	52	820	
53a	Enter the amount from line 52 that is attributable to 100% transactions (see instructions)	53a	830	
	b Multiply the amount from line 52 that is attributable to 80% transactions (see instructions) by 80% (0.80) and enter the result here	53b	840	
	c Multiply the amount from line 52 that is attributable to 60% transactions (see instructions) by 60% (0.60) and enter the result here	53c	850	
54	Extraterritorial income exclusion (net of disallowed deductions). Add lines 53a through 53c. Enter the result here and include it on the "other deductions" line of your tax return (see instructions)	54	860	

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

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	+070	+080	+090	%	+100
	110 120 130 140 150	160	170	180	%	190
	200 210 220 230 240	250	260	270	%	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—				
	a Shareholder	Schedule K-1 (Form 1120S), box 13, code O		@330 STM nn	2	350
	b Partner	Schedule K-1 (Form 1065), box 15, code O		EIN of pass-through entity +340		
3	Current year credit. Add the amounts on line 1, column (f), and line 2. S corporations and partnerships, see instructions				3	360

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 44	}				
	• 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				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 lines 4 and 5				6	420
7a	Foreign tax credit	7a	430			
b	Credits from Form 1040, lines 48 through 54	7b	445			
c	Possessions tax credit (Form 5735, line 17 or 27)	7c	520			
d	Nonconventional source fuel credit (Form 8907, line 23)	7d	530			
e	Other specified credits (see instructions)	7e	540			
f	Add lines 7a through 7e	7f	550			
8	Net income tax. Subtract line 7f from line 6. If zero, skip lines 9 through 12 and enter -0- on line 13.	8			8	560
9	Net regular tax. Subtract line 7f 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	}				
	• Corporations. Enter the amount from Form 4626, line 12				11	590
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54					
12	Enter the greater of line 10 or line 11	12			12	600
13	Subtract line 12 from line 8. If zero or less, enter -0-	13			13	610
14	Credit allowed for the current year. Enter the smaller of line 3 or line 13 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 3 is greater than line 13, see instructions	14			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 38, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1988, **(b)** is claimed as a dependent on someone else's 2005 tax return, or **(c)** was a **student** (see instructions).

	(a) You		(b) Your spouse																																																																		
1 Traditional and Roth IRA contributions for 2005. Do not include rollover contributions	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 2005 (see instructions)	2	030		040																																																																	
3 Add lines 1 and 2	3	050		060																																																																	
4 Certain distributions received after 2002 and before the due date (including extensions) of your 2005 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception	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 38*, or Form 1040A, line 22	8	140																																																																			
9 Enter the applicable decimal amount shown below:																																																																					
<table border="1" style="width:100%; border-collapse: collapse;"> <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
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9	150	X . 150																																																																			
10 Multiply line 7 by line 9			10	160																																																																	
11 Enter the amount from Form 1040, line 46, or Form 1040A, line 28	11	170																																																																			
12 Enter the total of your credits from Form 1040, lines 47 through 50, 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		190																																																																	
14 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 51, or Form 1040A, line 32	14	200		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 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), box 13, code F, G, or U		*055 "STM nn" EIN of pass-through entity		
b	Partner	Schedule K-1 (Form 1065), box 15, code F, G, or U			5	+060
c	Beneficiary	Schedule K-1 (Form 1041), box 13, code N				
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 44	}			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 Credits from Form 1040, lines 48 through 54		11b	195		
	c Possessions tax credit (Form 5735, line 17 or 27)		11c	270		
	d Nonconventional source fuel credit (Form 8907, line 23)		11d	280		
	e Other specified credits (see instructions)		11e	290		
	f Add lines 11a through 11e				11f	300
12	Net income tax. Subtract line 11f from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17				12	310
13	Net regular tax. Subtract line 11f 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	}	15	340		
	• 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				16	350
17	Subtract line 16 from line 12. If zero or less, enter -0-				17	360
18	Credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions				18	370

Health Coverage Tax Credit

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040 or Form 1040NR.**

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

Recipient's social security number

020

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



Do not complete this form if you can be claimed as a dependent on someone else's 2005 tax return.

Part I Complete This Part To See if You Are Eligible To Take This Credit

1 Check the boxes below for each month in 2005 that **all** of the following statements were **true** on the **first day** of that month.

- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
- You were covered by a qualified health insurance plan for which you paid the premiums (including months for which you paid premiums to "U.S. Treasury—HCTC").
- You were **not** entitled to Medicare Part A or enrolled in Medicare Part B.
- You were **not** enrolled in Medicaid or State Children's Health Insurance Program (SCHIP).
- You were **not** enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE).
- You were **not** imprisoned under Federal, state, or local authority.
- You were **not** covered by, or eligible for coverage under, any employer-sponsored health insurance plan (including any employer-sponsored health insurance plan of your spouse) (see instructions that begin on page 3).

035 <input type="checkbox"/> January	045 <input type="checkbox"/> February	055 <input type="checkbox"/> March	065 <input type="checkbox"/> April	075 <input type="checkbox"/> May	085 <input type="checkbox"/> June
095 <input type="checkbox"/> July	105 <input type="checkbox"/> August	115 <input type="checkbox"/> September	125 <input type="checkbox"/> October	135 <input type="checkbox"/> November	145 <input type="checkbox"/> December

Part II Health Coverage Tax Credit

2 Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 3). Include qualified health insurance premiums paid to "U.S. Treasury—HCTC" and advance payments from Form 1099-H, box 1

2 **190**

Note. You **must** attach invoices and proof of payment for any amounts included on line 2 for which you did not receive an advance payment (see instructions on page 3).

3 Enter the total amount of any (a) Archer MSA and health savings account distributions used to pay amounts included on line 2 and (b) National Emergency Grants you received for health insurance in 2005

3 **200**

4 Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit

4 **210**

5 Multiply line 4 by 65% (.65) and enter the result

5 **230**

6 Advance payments, if any, from Form 1099-H, box 1

6 **240**

7 **Health coverage tax credit.** Subtract line 6 from line 5. If zero or less, enter -0-. Also include on Form 1040, line 70, or Form 1040NR, line 64, and **B-187** on that line

7 **250**

Reportable Transaction Disclosure Statement

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

Attachment
 Sequence No. **137**

Name(s) shown on return _____ Identifying number _____

Number, street, and room or suite no. _____

City or town, state, and ZIP code _____

A Enter the form number of the tax return that this form is attached to ▶ 013
 Enter the year of the tax return with which this form is filed ▶ 015

B Check the box(es) that apply (see instructions).
 018 Initial year filer
 020 Protective disclosure

1a Name of reportable transaction *030 "STM nn"

1b Initial year participated in transaction +038 **1c** Tax shelter registration number (11 digits or 9 digits)
+040 050

2 Identify the type of reportable transaction. Check all the box(es) that apply (see instructions).
a 100 Listed transaction **d** 130 Loss
b 110 Confidential **e** 140 Significant book-tax difference
c 120 Contractual protection **f** 150 Brief asset holding period

3 If the transaction is a "listed transaction" or substantially similar to a listed transaction, identify the listed transaction (see instructions) ▶ 200 205

4 Enter the number of transactions reported on this form ▶ 220

5 If you invested in the transaction through another entity, such as a partnership, an S corporation, or a foreign corporation, provide the information below for the entity.

a Name ▶ *230 "STM nn"
b Type of entity ▶ +233
c Form number of tax return filed ▶ *+237 "STM nn"
d Employer identification number (EIN) ▶ +240 245

6 Enter below, the name and address of each person to whom you paid a fee with regard to the transaction if that person promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. (Attach additional sheet, if necessary.)

a Name *300 "STM nn"
 Number, street, and room or suite no. +310
 City or town, state, and ZIP code *+320 "STM nn" +330 +340

b Name 350
 Number, street, and room or suite no. 360
 City or town, state, and ZIP code 370 380 390

7 Facts. Describe the facts of the transaction that relate to the expected tax benefits, including your participation in the transaction. For listed transactions identified in item 2a, also provide the complete name, address, and nature of involvement of all parties to the transaction (see instructions).

700 710 715 720 725 730 735 740

Draft as of 10/12/2005

8 Expected tax benefits. Describe the expected tax benefits, including deductions, exclusions from gross income, nonrecognition of gain, tax credits, adjustments (or the absence of adjustments) to the basis of property, etc. (see instructions for more details).

750 760 765 770 775 780 785 790

9 Estimated tax benefits. Provide a separate estimate of the amount of each of the expected tax benefits described above for each affected tax year (including prior and future years).

800 810 820 830 840 850 860 870

Health Savings Accounts (HSAs)

2005

Attachment
Sequence No. **138**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Name(s) shown on Form 1040

Social security number of HSA beneficiary. If both spouses have HSAs, see page 2 of the instructions ▶

: 010 :

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse (see page 2 of the instructions).

	015	025	
	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family	
1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2005 (see page 2 of the instructions) ▶			
2 HSA contributions you made for 2005 (or those made on your behalf), including those made from January 1, 2006, through April 17, 2006, that were for 2005. Do not include employer contributions or rollovers (see page 2 of the instructions)	2	035	
3 If you were under age 55 at the end of 2005, and on the first day of every month during 2005, you were an eligible individual with the same annual deductible and coverage, enter the smaller of: <ul style="list-style-type: none"> • Your annual deductible (see page 2 of the instructions), or • \$2,650 (\$5,250 for family coverage). All others, enter the limit from the worksheet on page 3 of the instructions	3	045	
4 Enter the amount you and your employer contributed to your Archer MSAs for 2005 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2005, also include any amount contributed to your spouse's Archer MSAs	4	055	
5 Subtract line 4 from line 3. If zero or less, enter -0-	5	065	
6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2005, see the instructions on page 3 for the amount to enter.	6	075	
7 If you were age 55 or older at the end of 2005, married, and you or your spouse had family coverage under an HDHP at any time during 2005, enter your additional contribution amount (see page 4 of the instructions)	7	085	
8 Add lines 6 and 7	8	095	
9 Employer contributions made to your HSAs for 2005	9	105	
10 Subtract line 9 from line 8. If zero or less, enter -0-	10	115	
11 HSA deduction. Enter the smaller of line 2 or line 10 here and on Form 1040, line 25 Caution: If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions).	11	125	

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

12a Total distributions you received in 2005 from all HSAs (see page 4 of the instructions)	12a	135	
b Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were withdrawn by the due date of your return (see page 4 of the instructions)	12b	145	
c Subtract line 12b from line 12a	12c	155	
13 Unreimbursed qualified medical expenses (see page 4 of the instructions)	13	165	
14 Taxable HSA distributions. Subtract line 13 from line 12c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "HSA" and the amount	14	175	
15a If any of the distributions included on line 14 meet any of the Exceptions to the Additional 10% Tax (see page 5 of the instructions), check here ▶ <input type="checkbox"/>			
b Additional 10% tax (see page 5 of the instructions). Enter 10% (.10) of the distributions included on line 14 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 63. On the dotted line next to line 63, enter "HSA" and the amount	15b	195	

**U.S. Information Return for Beneficiaries of
 Certain Canadian Registered Retirement Plans**

▶ **Attach to Form 1040.**

▶ **See instructions on back of form.**

Name shown on Form 1040

Identifying number (see instructions)

1 Name of plan custodian <p style="text-align: center;">020</p>	2 Account number of plan <p style="text-align: center;">030</p>
3 Address of plan custodian <p style="text-align: center;">035 040 050 060 070 080 090 100</p>	4 Type of plan (check one box): 110 <input type="checkbox"/> Registered Retirement Savings Plan (RRSP) 120 <input type="checkbox"/> Registered Retirement Income Fund (RRIF)

5 Check the applicable box for your status in the plan (see *Definitions* in the instructions):

- 130** Beneficiary
140 Annuitant (Complete only lines 7a, 7b, and 8.)

6a Have you previously made an election under Article XVIII(7) of the U.S.–Canada income tax treaty to defer U.S. income tax on the undistributed earnings of the plan? ▶ **150** Yes **160** No

b If “Yes,” enter the first year the election came into effect 170 and go to line 7a. If “No,” go to line 6c.

c If you have not previously made the election described on line 6a above, you can make an irrevocable election for this year and subsequent years by checking this box ▶ **180**

7a Distributions received from the plan during the year. Enter here and include on Form 1040, line 16a	7a	190	
b Taxable distributions received from the plan during the year. Enter here and include on Form 1040, line 16b	7b	200	
8 Plan balance at the end of the year. If you checked the “Annuitant” box on line 5, the “Yes” box on line 6a, or the box on line 6c, stop here. Do not complete the rest of the form	8	210	
9 Contributions to the plan during the year	9	220	
10 Undistributed earnings of the plan during the year:			
a Interest income. Enter here and include on Form 1040, line 8a	10a	230	
b Total ordinary dividends. Enter here and include on Form 1040, line 9a	10b	240	
c Qualified dividends. Enter here and include on Form 1040, line 9b	10c	250	
d Capital gains. See the instructions for Form 1040, line 13, for how to report	10d	260	
e Other income. Enter here and include on Form 1040, line 21. List type and amount ▶ *270 "STM nn"	10e	+280	

For Paperwork Reduction Act Notice, see page 2.

Low Sulfur Diesel Fuel Production 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	Low sulfur diesel fuel produced (in gallons)	1	020
2	Multiply line 1 by \$.05	2	030
3	Qualified capital costs limitation (see instructions)	3	040
4	Total low sulfur diesel fuel production credits allowed for all prior tax years	4	050
5	Subtract line 4 from line 3	5	060
6	Enter the smaller of line 5 or line 2	6	070
7	Low sulfur diesel fuel production credits from pass-through entities: If you are a— Then enter the credit(s) from—		
	a Shareholder Schedule K-1 (Form 1120S), box 13, code F, G, or U	7	080
	b Partner Schedule K-1 (Form 1065), box 15, code F, G, or U		
	c Patron Written statement from cooperative		
8	Current year credit. Add lines 6 and 7	8	090

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:		
	• Individuals. Enter the amount from Form 1040, line 44	9	200
	• 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		
10	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 35	10	210
	• 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	220
12a	Foreign tax credit	12a	230
	b Credits from Form 1040, lines 48 through 54	12b	240
	c Possessions tax credit (Form 5735, line 17 or 27)	12c	250
	d Credit for fuel from a nonconventional source	12d	260
	e Qualified electric vehicle credit (Form 8834, line 20)	12e	270
	f Add lines 12a through 12e	12f	280
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13	290
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14	300
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	310
16	Tentative minimum tax (see instructions):		
	• Individuals. Enter the amount from Form 6251, line 33	16	320
	• 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	330
18	Subtract line 17 from line 13. If zero or less, enter -0-	18	340
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 18 is smaller than line 8, see instructions	19	350

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the tax year. However, the total credits allowed for all tax years cannot be more than the

refiner's qualified capital costs limitation on line 3. This credit is part of the general business credit.

Definitions

Low Sulfur Diesel Fuel

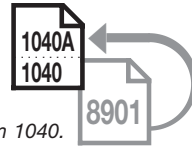
This is diesel fuel with a sulfur content of 15 parts per million or less.

Small Business Refiner

A small business refiner generally is a refiner of crude oil that has an average daily domestic refinery throughput of 200,000 barrels or less.

production for all facilities that did not exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of section 613A(d)(3)) on April 1, 2003. However, a refiner is not a small business refiner for a tax year if more than 1,500 individuals are engaged in the refinery operations of the business on any day during the tax year.

**Information on Qualifying Children
Who Are Not Dependents
(For Child Tax Credit)**



Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040A or Form 1040.

Name(s) shown on return

Your social security number



- Do not use this form for any child who is claimed as your dependent on Form 1040A or Form 1040, line 6c.
- It will take us longer to process your return and issue your refund if you do not complete all columns for each qualifying child.
- Be sure the child's name and social security number (SSN) agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your child tax credit. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information

	(a) First name	Last name	(b) Child's social security number	(c) Child's relationship to you (son, daughter, etc.)
Child 1			+030	
	*010 "STM nn"	+020	+040	+050
Child 2			080	
	060	070	090	100
Child 3			130	
	110	120	140	150
Child 4			180	
	160	170	190	200

General Instructions

Purpose of Form

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

Who Must File

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

- You, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2005 return.
- Your qualifying child is married and files a joint return for 2005 (unless that joint return is filed only as a claim for a refund and no tax liability would exist for either spouse if they had filed separate returns).

Specific Instructions

Column (b)

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

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

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

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

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

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

Domestic Production Activities Deduction

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

Name(s) as shown on return	Identifying number											
1 Domestic production gross receipts	1	010										
2 Allocable cost of goods sold	2	020										
3 Directly allocable deductions, expenses, or losses	3	030										
4 Indirectly allocable deductions, expenses, or losses	4	040										
5 Add lines 2 through 4	5	050										
6 Subtract line 5 from line 1	6	060										
7 Qualified production activities income from pass-through entities: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 20%;">If you are a—</th> <th style="width: 80%;">Then enter the total qualified production activities income from—</th> </tr> </thead> <tbody> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 12, code Q</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 13, code U</td> </tr> <tr> <td></td> <td>Schedule K-1 (Form 1065-B), box 9, code S2</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), box 14, code C</td> </tr> </tbody> </table>	If you are a—	Then enter the total qualified production activities income from—	a Shareholder	Schedule K-1 (Form 1120S), box 12, code Q	b Partner	Schedule K-1 (Form 1065), box 13, code U		Schedule K-1 (Form 1065-B), box 9, code S2	c Beneficiary	Schedule K-1 (Form 1041), box 14, code C	7	070
If you are a—	Then enter the total qualified production activities income from—											
a Shareholder	Schedule K-1 (Form 1120S), box 12, code Q											
b Partner	Schedule K-1 (Form 1065), box 13, code U											
	Schedule K-1 (Form 1065-B), box 9, code S2											
c Beneficiary	Schedule K-1 (Form 1041), box 14, code C											
8 Qualified production activities income. Add lines 6 and 7. If zero or less, enter -0- here, skip lines 9 through 15, and enter -0- on line 16	8	100										
9 Income limitation (see instructions): <ul style="list-style-type: none"> • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) 	9	210										
10 Enter the smaller of line 8 or line 9. If zero or less, enter -0- here, skip lines 11 through 15, and enter -0- on line 16	10	230										
11 Enter 3% of line 10	11	240										
12 Form W-2 wages (see instructions)	12	310										
13 Form W-2 wages from pass-through entities: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 20%;">If you are a—</th> <th style="width: 80%;">Then enter the total Form W-2 wages from—</th> </tr> </thead> <tbody> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 12, code R</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 13, code V</td> </tr> <tr> <td></td> <td>Schedule K-1 (Form 1065-B), box 9, code S3</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), box 14, code D</td> </tr> </tbody> </table>	If you are a—	Then enter the total Form W-2 wages from—	a Shareholder	Schedule K-1 (Form 1120S), box 12, code R	b Partner	Schedule K-1 (Form 1065), box 13, code V		Schedule K-1 (Form 1065-B), box 9, code S3	c Beneficiary	Schedule K-1 (Form 1041), box 14, code D	13	320
If you are a—	Then enter the total Form W-2 wages from—											
a Shareholder	Schedule K-1 (Form 1120S), box 12, code R											
b Partner	Schedule K-1 (Form 1065), box 13, code V											
	Schedule K-1 (Form 1065-B), box 9, code S3											
c Beneficiary	Schedule K-1 (Form 1041), box 14, code D											
14 Add lines 12 and 13	14	370										
15 Form W-2 wage limitation. Enter 50% of line 14	15	380										
16 Enter the smaller of line 11 or line 15	16	390										
17 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	17	510										
18 Expanded affiliated group allocation (see instructions)	18	520										
19 Domestic production activities deduction. Combine lines 16 through 18 and enter the result here and on Form 1040, line 35; Form 1120, line 25; Form 1120-A, line 21; or the applicable line of your return	19	530										



Form 8914 Exemption Amount for Taxpayers Housing

Not Available as of December 29, 2005

**Qualified Hurricane Katrina Retirement
 Plan Distributions and Repayments**
 Attach to Form 1040, Form 1040A, or Form 1040NR.

Name. If married, file a separate form for each spouse required to file Form 8915. See instructions. Your social security number

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.
025

City, town or post office, state, and ZIP code
030 035 040

Part I Total Distributions From All Retirement Plans (Including IRAs) (See instructions.)

Complete lines 1 through 4 of one column before going to the next column

	(a) Total distributions for 2005	(b) Qualified distributions received after August 24, 2005 (see instructions)	(c) Allocation of column (b) (see instructions)
1 Distributions from retirement plans	060	070	080
2 Distributions from traditional, SEP, and SIMPLE IRAs	090	100	110
3 Distributions from Roth IRAs	120	130	140
4 Totals. Combine lines 1 through 3 in columns (a) and (b). Complete column (c) only if line 4, column (b), is more than \$100,000	150	160	100,000 00
5 If you completed column (c), enter the excess of the amount on line 4, column (a), over \$100,000. Otherwise, enter the excess of the amount on line 4, column (a), over the amount on line 4, column (b). Report these distributions under the normal rules in accordance with the instructions for your tax return or, if applicable, on line 21 of this form			170

Part II Qualified Hurricane Katrina Distributions From Retirement Plans (other than IRAs)

6 Enter the total amount of your qualified Hurricane Katrina distributions from retirement plans received after August 24, 2005. If you completed Part I, column (c), do not enter more than the amount from line 1, column (c). See instructions	6	180	
7 Enter the applicable cost of distributions, if any. See instructions	7	190	
8 Subtract line 7 from line 6	8	200	
9 If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 8. You must check this box if you check the box on line 17. Otherwise, divide line 8 by 3.0	9	236	
10 Enter the total amount of any repayments you made before filing your 2005 tax return. But do not include repayments made later than the due date (including extensions) for that return. See instructions	10	245	
11 Amount subject to tax in 2005. Subtract line 10 from line 9. If zero or less, enter -0-. Include this amount in the total on Form 1040, line 16b; Form 1040A, line 12b; or Form 1040NR, line 17b	11	260	

Before you begin: Complete Form 8606, Nondeductible IRAs, if required.

Part III Qualified Hurricane Katrina Distributions From Traditional, SEP, SIMPLE, and Roth IRAs

12	Did you receive a qualified Hurricane Katrina distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on Form 8606? 270 <input type="checkbox"/> Yes. Go to line 13. 280 <input type="checkbox"/> No. Skip lines 13 and 14, and go to line 15.		
13	Enter the amount, if any, from Form 8606, line 15b	13	290
14	Enter the amount, if any, from Form 8606, line 25b	14	300
15	Enter the total amount of your qualified Hurricane Katrina distributions from IRAs received after August 24, 2005, and not reported on Form 8606. If you completed Part I, column (c), do not enter more than the amount from line 2, column (c). See instructions	15	310
16	Add lines 13, 14, and 15 352	16	340
17	If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 16. You must check this box if you checked the box on line 9. Otherwise, divide line 16 by 3.0	17	356
18	Enter the total amount of any repayments you made before filing your 2005 tax return. But do not include any repayments made later than the due date (including extensions) for that return. See instructions	18	365
19	Amount subject to tax in 2005. Subtract line 18 from line 17. If zero or less, enter -0-. Include this amount in the total on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	19	380

Before you begin: Complete Form 8606, Nondeductible IRAs, if required.

Part IV Qualified Distributions for the Purchase or Construction of a Main Home in the Hurricane Katrina Disaster Area

Complete this section only if you received a qualified distribution after February 28, 2005, and before August 29, 2005, and you did not purchase or construct the home due to Hurricane Katrina.

20	Did you receive a qualified distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on Form 8606? 390 <input type="checkbox"/> Yes. Complete lines 21 through 25 only if you had qualified distributions not required to be reported on Form 8606. 400 <input type="checkbox"/> No. Go to line 21.		
21	Enter the total amount of qualified distributions you received after February 28, 2005, and before August 29, 2005, for the purchase or construction of a main home. Do not include any amounts reported on Form 8606. Also, do not include any distributions you reported on line 6 or line 15. See instructions	21	410
22	Enter the applicable cost of distributions, if any. See instructions	22	420
23	Subtract line 22 from line 21	23	430
24	Enter the total amount of any repayments you made after August 24, 2005, and before March 1, 2006. Do not include any repayments treated as qualified rollovers on Form 8606. See instructions	24	440
25	Taxable amount. Subtract line 24 from line 23	25	450

- If the distribution is from an IRA, include this amount in the total on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b.
- If the distribution is from a retirement plan (other than an IRA), include this amount in the total on Form 1040, line 16b; Form 1040A, line 12b; or Form 1040NR, line 17b.

Note: You may be subject to an additional 10% tax on the amount on line 25. See instructions.

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

Please Sign Here	Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.			
	Your signature _____		Date _____	
Paid Preparer's Use Only	Preparer's signature <input type="checkbox"/>	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 <input type="checkbox"/>	EIN <input type="checkbox"/>	Phone no. ()	



Forest Activities Schedule

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

OMB No. 1545-0007

Attachment
Sequence No. **117**

For tax year ended _____, 20_____.

Name(s) as shown on return

Identifying number

Part I Acquisitions

1	Name of block and title of account					
		020				
2	Location of property (by legal subdivisions or map surveys)					
		030				
3a	Name and address of seller or person from whom property was acquired		b Date acquired			
	040 050 060 070 080		090			
4	Amount paid: a In cash		100			
	b In interest-bearing notes		110			
	c In non-interest-bearing notes		120			
5a	Amount of other consideration		130			
b	Explain the nature of other consideration and how you determined the amount shown on line 5a. @135 "STM nn"					
6	Legal expenses		140			
7	Cruising, surveying, and other acquisition expenses		150			
8	Total cost or other basis of property. Add lines 4a through 7		160			
9	Allocation of total cost or other basis on books:	Unit	Number of units	Cost or other basis per unit	Total cost or other basis	
a	Forested land	Acre	170	180	190	
b	Other unimproved land	Acre	200	210	220	
c	Improved land (describe) ▶225.....	Acre	230	240	250	
d	Merchantable timber. Estimate the quantity of merchantable timber present on the acquisition date (see Regulations section 1.611-3(e)). Details of the timber estimate, made for purposes of the acquisition, should be available if your return is examined.	"STM nn"	+270	+280	+290	
			300	310	320	330
			340	350	360	370
			380	390	400	410
			420	430	440	450
			460	470	480	490
e	Premerchantable timber. Make an allocation here only if it is a factor in the total cost or value of the land.	"STM nn"	+510	+520	+530	
			540	550	560	570
			580	590	600	610
			620	630	640	650
f	Improvements (list separately)					
	*660 "STM nn" *+670 "STM nn"		+680	+690	+700	
	.....710.....		720	730	740	750
	.....760.....		770	780	790	800
	.....810.....		820	830	840	850
	.....860.....		870	880	890	900
	.....910.....		920	930	940	950
g	Mineral rights		960	970	980	990
h	Total cost or other basis (same amount as line 8). Add lines 9a through 9g .@1005."STM nn"				1000	

Part II Timber Depletion (see instructions)

1 Name of block and title of account ▶ 1030

If you express timber quantity in thousand board feet (MBF), log scale, name the log rule used. If another unit of measure is used, provide details ▶			
	*1040 "STM nn"	(a) Quantity	(b) Cost or other basis
	*1045 "STM nn"		
2	Estimated quantity of timber and cost or other basis returnable through depletion at end of the preceding tax year	1050	1060
3	Increase or decrease of quantity of timber required by way of correction	1070	
4a	Addition for growth (number of years covered ▶ 1080)	1090	
b	Transfers from premerchantable timber account	1100	1110
c	Transfers from deferred reforestation account	1120	1130
5	Timber acquired during tax year	1140	1150
6	Addition to capital during tax year		1160
7	Total at end of tax year, before depletion. Add lines 2 through 6	1170	1180
8	Unit rate returnable through depletion, or basis of sales or losses. Divide line 7, column (b), by line 7, column (a)		1190
9	Quantity of timber cut during tax year	1200	
10	Depletion for the current tax year. Multiply line 8 by line 9		1210
11	Quantity of standing timber sold or otherwise disposed of during tax year	1220	
12	Allowable as basis of sale. Multiply line 8 by line 11		1230
13	Quantity of standing timber lost by fire or other cause during tax year	1240	
14	Allowable basis of loss plus any excess amount where decrease in FMV (before and after the casualty) exceeds the standard depletion amount, but not the block basis (see instructions)		1250
15	Total reductions during tax year:	1260	
a	In column (a), add lines 9, 11, and 13		1270
b	In column (b), add lines 10, 12, and 14		
16	Net quantity and value at end of tax year. In column (a), subtract line 15a from line 7(a). In column (b), subtract line 15b from line 7(b)	1280	1290
17	Quantity of cut timber that was sold as logs or other rough products		1300
18	Section 631(a): @1315 "STM nn" @1325 "STM nn" @1335 "STM nn" @1345, @1355, @1365 "STM nn"		
a	Are you electing, or have you made an election in a prior tax year that is in effect, to report gains or losses from the cutting of timber under section 631(a)? (see instructions)	1310 <input type="checkbox"/> Yes	1370 <input type="checkbox"/> No
b	Are you revoking your section 631(a) election?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Effective date ▶ 1400	1380	1390

Part III Profit or Loss From Land and Timber Sales (see instructions)

1 Name of block and title of account

1430

2 Location of property (by legal subdivisions or map surveys)

1440

3a Purchaser's name and address 1450 1460 1470 1480 1490	b Date of sale 1500
--	-------------------------------

4 Amount received: a In cash b In interest-bearing notes @1535 "STM nn" c In non-interest-bearing notes.	1510
	1520
	1530

5a Amount of other consideration	1540
b Explain the nature of other consideration and how you determined the amount shown on line 5a: @1545 "STM nn"	

6 Total amount received for property. Add lines 4a, 4b, 4c, and 5a.	1550
--	------

7 Cost or other basis of property:	Unit	Number of units	Cost or other basis per unit	Total cost or other basis	
a Forested land	Acre	1560	1570	1580	
b Nonforested land	Acre	1590	1600	1610	
c Improved land (describe) ▶ 1620	Acre	1630	1640	1650	
d Merchantable timber. Estimate in detail the quantity of merchantable timber on the date of sale or exchange. Include the quantity of timber in each species of timber by diameter at breast height (DBH) classes. State the log rule used if the unit of measure is thousand board feet (MBF), log scale. If another unit of measure is used, provide details. ▶			+1680	+1690	
		+1700	1710	1720	1730
		1740	1750	1760	1770
		1780	1790	1800	1810
		1820	1830	1840	1850
		1860	1870	1880	1890
		1900	1910	1920	1930
		1940	1950	1960	1970
		1980	1990	2000	2010
		2020	2030	2040	2050
	*1665 "STM nn"				
	*+1670 "STM nn"				
	2110				
	2100	2120	2130	2140	
*2150 "STM nn" +2160		+2170	+2180	2190	
2210 2260		2220	2230	2240	
e Premerchantable timber.		2270	2280	2290	
2310		2320	2330	2340	
f Improvements (list separately)	+2370	+2380	+2390	2400	
*2350 "STM nn"	2410	2420	2430	2440	
*+2360 "STM nn"	2450	2460	2470	2480	
	2490	2500	2510	2520	
	2530	2540	2550	2560	
	2570	2580	2590	2595	
g Mineral rights	2600	2610	2620	2630	
h Total cost or other basis. Add lines 7a through 7g				2640	
i Direct sale expenses (cruising, marking, selling).				2650	

8 Profit or loss. Subtract the sum of lines 7h and 7i from line 6	2660
--	------



Part IV Reforestation and Timber Stand Activities (see instructions)

Account, block, tract, area, or stand ID for each Qualified Timber Property (QTP)	Kind of activity (burning, chopping, spraying, planting, seeding, thinning, pruning, fertilizing, etc.)	Number of acres treated	Total expenditures
1 *2690 "STM nn"	*+2700 "STM nn"	+2710	+2720
2730	2740	2750	2760
2770	2780	2790	2800
2810	2820	2830	2840
2850	2860	2870	2880
2890	2900	2910	2920
2930	2940	2950	2960
2 Total		2970	2980
3 Total reforestation expenses		2990	3000
4a Amount to be expensed under section 194(b). (See instructions for limitations)			3020
b Amount to be amortized under IRC 194(a), including remaining reforestation expenditures not expensed under section 194(b)			3040

Part V Land Ownership

Show all changes in land accounts. Attach as many additional sheets as needed, following the format of lines 1 through 6.

1 Name of block and title of account ▶	Acres	Total cost or other basis. Give amount of March 1, 1913 appreciation, if included	Average rate per acre
3050			
2 Balance at beginning of year	3060	3070	3080
3 Acquisitions during year.	3090	3100	3110
4 Sales during year	3120	3130	3140
5 Other changes	3150	3160	3170
6 Balance at end of year. Add lines 2 and 3, subtract line 4 and add or subtract line 5	3180	3190	3200

Additional Information.

@3205 "STM nn"

Allocation Record

This record is included with IRS *e-file* and Online returns for taxpayers that use the Married Filing Separate filing status in community property states. The following illustrate the fields by their form field (SEQ nnnn) numbers, just like the preceding forms and schedules. This exhibit is used in correcting reject conditions in acknowledgement files for this record.

Total Wages	<input type="text"/>	010
Husband Wages	<input type="text"/>	020
Wife Wages	<input type="text"/>	030
Total Interest Income	<input type="text"/>	040
Husband Interest Income	<input type="text"/>	050
Wife Interest Income	<input type="text"/>	060
Total Dividends	<input type="text"/>	070
Husbands Dividends	<input type="text"/>	080
Wife Dividends	<input type="text"/>	090
Total State Income Tax Refund	<input type="text"/>	100
Husband State Income Tax Refund	<input type="text"/>	110
Wife State Income Tax Refund	<input type="text"/>	120
Total Capital Gains	<input type="text"/>	130
Husband Capital Gains and Losses	<input type="text"/>	140
Wife Capital Gains and Losses	<input type="text"/>	150
Total Pension Income	<input type="text"/>	160
Husband Pension Income	<input type="text"/>	170
Wife Pension Income	<input type="text"/>	180

Total Rents / Royalties/ Partnership / Estates / Trusts	<input type="text"/>	190
Husband Rents / Royalties / Partnership / Estates / Trusts	<input type="text"/>	200
Wife Rents / Royalties / Partnership / Estate / Trust	<input type="text"/>	210
Total Other Income	<input type="text"/>	220
Husband Other Income	<input type="text"/>	230
Wife Other Income	<input type="text"/>	240
Total Income	<input type="text"/>	250
Husband Total Income	<input type="text"/>	260
Wife Total Income	<input type="text"/>	270
Total Payments	<input type="text"/>	280
Husband Payments	<input type="text"/>	290
Wife Payments	<input type="text"/>	300

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="text"/> 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"/> Y Y Y Y M M D D	
	090	
Taxpayer's Daytime Phone Number	<input type="text"/>	

Installment Agreement Request

OMB No. 1545-0074

▶ **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. If you are in bankruptcy or we have accepted your offer-in-compromise, see **Bankruptcy or offer-in-compromise** on page 2.

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	140 Ext.	155 Best time for us to call
5 Name of your bank or other financial institution: 160 Address 170 City, state, and ZIP code 180		6 Your employer's name: 210 Address 220 City, state, and ZIP code 230		

7 Enter the tax return for which you are making this request (for example, Form 1040) ▶ **260**

8 Enter the tax year for which you are making this request (for example, 2005) ▶ **270**

9 Enter the total amount you owe as shown on your tax return (or notice) ▶ **280**

10 Enter the amount of any payment you are making with your tax return (or notice). See instructions

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. ▶ **290**

12 Enter the date you want to make your payment each month. **Do not** enter a date later than the 28th ▶ **310**

13 If you want to make your payments by electronic funds withdrawal from your checking account, see the instructions and fill in lines 13a and 13b. This is the most convenient way to make your payments and it will ensure that they are made on time.

▶ **a** Routing number

▶ **b** Account number

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 380	Date 390	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 can have up to 60 months to pay. In certain circumstances, you can have longer to pay or your agreement can be approved for an amount that is less than the amount of tax you owe. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan

or credit card payment. If you have any questions about this request, call 1-800-829-1040.

If you do not wish to enter into an installment agreement on Form 9465, the IRS offers alternative payment options. Some of these options that you may qualify for are:

- 120 day extension to pay, and
- Payroll deduction installment agreement.

For information on these and other methods of payment, 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.

Notice Concerning Fiduciary Relationship

OMB No. 1545-0013

(Internal Revenue Code sections 6036 and 6903)

Part I Identification

Name of person for whom you are acting (as shown on the tax return) 010	020	Identifying number 030	Decedent's social security no. 040
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 130		140	
Address of fiduciary (number, street, and room or suite no.) 150			
City or town, state, and ZIP code 160 170 180			Telephone number (optional) () 225 230
190	200	210	220

Part II Authority

- 1 Authority for fiduciary relationship. Check applicable box:
- 240 a(1)** Will and codicils or court order appointing fiduciary **(2) Date of death** **250**
- 260 b(1)** Court order appointing fiduciary **(2) Date (see instructions)** **270**
- 280 c** Valid trust instrument and amendments
- 290 d** Other. Describe ▶ **300**

Part III Nature of Liability and Tax Notices

- 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**
- 5** If the fiduciary listed in Part I is the person to whom notices and other written communications should be sent for **all** items described on lines 2, 3, and 4, check here **351**
- 6** If the fiduciary listed in Part I is the person to whom notices and other written communications should be sent for **some** (but not all) of the items described on lines 2, 3, and 4, check here ▶ **352** and list the applicable Federal tax form number and the year(s) or period(s) applicable **353** **354** **355** **356** **357** **358** **359**

Part IV Revocation or Termination of Notice

Section A—Total Revocation or Termination

- 7** 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

- 8a** 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** **462**

Section C—Substitute Fiduciary

- 9** Check this box if a new fiduciary or fiduciaries have been or will be substituted for the revoking or terminating fiduciary 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. p.m.	Place of other proceedings 590

Part VI Signature

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

Application for Extension of Time To File U.S. Income Tax Return

2005

Department of the Treasury
Internal Revenue Service

For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment
▶ See instructions on page 3.

Please print or type.	Your first name and initial	Last name	020	Your social security number	
	010			030	
File by the due date for filing your return.	If a joint return, spouse's first name and initial	Last name	050	Spouse's social security number	
	040			060	
	Home address (number and street)				
	070	110			
City or town, province or state, and country (including postal or ZIP code)					
080	090	100	120	130	150

Please fill in the Return Label at the bottom of this page.

- 1 I request an extension of time until160..... to file my income tax return for the calendar year 2005, or other tax year ending170....., 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** |

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 ▶ **330** Date ▶

Signature of spouse ▶ **340** Date ▶

Signature of preparer other than taxpayer ▶ **350** **360** Date ▶ **355**

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.

Notice to Applicant To Be Completed by the IRS	(Do not detach)	
	<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 print or type)	Taxpayer's name (and agent's name, if applicable). If a joint return, also give spouse's name.	Taxpayer's social security number		
	370	380	470	
	Number and street (include suite, room, or apt. no.) or P.O. box number		Spouse's social security number	
	390	430	480	
	City or town, province or state, and country (including postal or ZIP code)	Agents: Always include taxpayer's name on Return Label.		
400	410	440	450	460

B-209

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

2005

What's New

- You can now use Form 4868 to obtain an automatic 6-month extension (generally 4 months if you are "out of the country"). You no longer need to file Form 2688 for an additional extension of time. See *General Instructions* on page 2.
- If you are "out of the country" and are a U.S. citizen or resident, you must check the box on line 8. See *When To File Form 4868* on page 2 and the instructions for line 8 on page 3.



It's Convenient, Safe, and Secure

IRS *e-file* is the IRS's electronic filing program. You can get an automatic extension of time to file your tax return by filing Form 4868 electronically. You will receive an electronic acknowledgment 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 can pay by electronic funds withdrawal using option 1 or you can pay by credit card using option 2. See 1 and 2 on this page for details.

1 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 your 2004 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 under *Where To File a Paper Form 4868* on page 4.

2 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 can 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 can also obtain the convenience fee by calling the providers' toll-free automated customer service numbers or visiting their websites. 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

Confirmation number. You will receive a confirmation number when you pay by credit card. Enter the confirmation number below and keep for your records.

Enter confirmation number here ►

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. If you are a fiscal year taxpayer, you must file a paper Form 4868.

▼ DETACH HERE ▼

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

2005

For calendar year 2005, or other tax year beginning _____, 2005, ending _____, 200 .

Caution: Incorrect or missing information may cause a delay in processing.

Part I Identification				Part II Individual Income Tax	
1 Your name(s) (see instructions)		010		4 Estimate of total tax liability for 2005 . \$ <u>120</u>	
030		Address (see instructions)		5 Total 2005 payments <u>130</u>	
032		040		6 Balance due. Subtract line 5 from line 4 (see instructions) <u>140</u>	
City, town, or post office		State	ZIP code	080	
034	036	050	060	070	
2 Your social security number		3 Spouse's social security number		7 Amount you are paying (see instructions) . . . ► <u>150</u>	
090		100		8 Check here if you are "out of the country" and a U.S. citizen or resident <u>160</u> <input type="checkbox"/>	

IRS
OS:CIO:I:ET:S:SP
C4-236 NCFB
5000 Ellin Road
Lanham, MD 20706

Official Business
Penalty for Private Use, \$300

Presorted Standard
Postage and Fees Paid
Internal Revenue Service
Permit No. G-48



Department of the Treasury
Internal Revenue Service

w w w . i r s . g o v

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