
**Publication 1438-A (Supplement)
for the 1041 *e-file* Program**

**U.S. Income Tax Return for Estates
and Trusts for Tax Year 2004**

Internal Revenue Service
Small Business / Self-Employed



Department of the Treasury
Internal Revenue Service

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1041 *e-file* Program

U.S. Income Tax Return for Estates and Trusts

for Tax Year 2004

**Internal Revenue Service
Small Business/Self-Employed**

The IRS Mission

Provide America's Taxpayers top quality service by helping them understand and meet their tax responsibilities, and by applying the tax law with integrity and fairness to all.

Introduction

Publication 1438-A (Supplement) (Tax Year 2004)

This publication is a supplement to Publication 1438, and should be used in conjunction with that publication. It contains a list of the forms accepted electronically when filed through the 1041 e-file program, and an exhibit of each form. The exhibit of each form reflects a field number that corresponds with the field number in the Record Layouts found in Publication 1438. The exhibits are helpful in resolving error conditions identified in the Acknowledgement Error Record, and in locating specific fields on a particular form or schedule.

FORMS AND SCHEDULES ACCEPTED ELECTRONICALLY

1. **Form 1041** (U.S. Income Tax Return for Estates and Trusts)
2. **Schedule C (Form 1040)** (Profit or Loss From Business)
3. **Schedule C-EZ (Form 1040)** (Net Profit From Business)
4. **Schedule D (Form 1041)** (Capital Gains and Losses)
5. **Schedule E (Form 1040)** (Supplemental Income and Loss)
6. **Schedule F (Form 1040)** (Profit or Loss From Farming)
7. **Schedule H (Form 1040)** (Household Employment Taxes)
8. **Schedule J (Form 1041)** (Trust Allocation of an Accumulation Distribution)
9. **Schedule K-1 (Form 1041)** (Beneficiary's Share of Income, Deduction, Credits, etc.)
10. **Form 1116** (Foreign Tax Credit)
11. **Form 2210** (Underpayment of Estimated Tax by Individuals, Estates and Trusts)
12. **Form 2210F** (Underpayment of Estimated Tax by Farmers and Fishermen)
13. **Form 2439** (Notice to Shareholder of Undistributed Long-Term Capital Gains)
14. **Form 3468** (Investment Credit)
15. **Form 3800** (General Business Credit)
16. **Form 4136** (Credit for Federal Tax Paid on Fuels)
17. **Form 4255** (Recapture of Investment Credit)
18. **Form 4562** (Depreciation and Amortization)
19. **Form 4684** (Casualties and Theft)
20. **Form 4797** (Sale of Business Property)
21. **Form 4835** (Farm Rental Income and Expenses)

FORMS AND SCHEDULES ACCEPTED ELECTRONICALLY, CONTINUED

22. **Form 4952** (Investment Interest Expense Deduction)
23. **Form 4970** (Tax on Accumulation Distribution of Trusts)
24. **Form 4972** (Tax on Lump-Sum Distributions)
25. **Form 5884** (Work Opportunity Credit, and related Instructions)
26. **Form 6198** (At Risk Limitation)
27. **Form 6252** (Installment Sale Income)
28. **Form 6478** (Credit for Alcohol use as Fuel)
29. **Form 6765** (Credit for Increasing Research Activities)
30. **Form 8082** (Notice of Inconsistent Treatment or Administrative Adjustment Request)
31. **Form 8271** (Investor Reporting of Tax Shelter Registration Number)
32. **Form 8275** (Disclosure Statement)
33. **Form 8275-R** (Regulatory Disclosure Statement)
34. **Form 8582** (Passive Activity Loss Limitation)
35. **Form 8582** (Worksheets)
36. **Form 8582-CR** (Passive Activity Credit Limitations)
37. **Form 8586** (Low-Income Housing Credit)
38. **Form 8609** (Low-Income Housing Credit Allocation Certificate)
39. **Form 8609 Schedule A** (Annual Statement)
40. **Form 8801** (Credit for Prior Year Minimum Tax Individuals, Estates and Trusts)
41. **Form 8820** (Orphan Drug Credit)
42. **Form 8824** (Like Kind Exchanges)

FORMS AND SCHEDULES ACCEPTED ELECTRONICALLY, CONTINUED

43. **Form 8829** (Expenses for Business Use of Your Home)
44. **Form 8830** (Enhanced Oil Recovery Credit)
45. **Form 8886** (Reportable Transaction Disclosure Statement)

A Type of entity (see instr.): Decedent's estate Simple trust Complex trust Qualified disability trust ESBT (S portion only) Grantor type trust Bankruptcy estate—Ch. 7 Bankruptcy estate—Ch. 11 Pooled income fund

For calendar year 2004 or fiscal year beginning _____, 2004, and ending _____, 20

Name of estate or trust (if a grantor type trust, see page 12 of the instructions.)

Name and title of fiduciary

Number, street, and room or suite no. (If a P.O. box, see page 12 of the instructions.)

City or town, state, and ZIP code

C Employer identification number _____

D Date entity created _____

E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 13 of the instr.):

Described in section 4947(a)(1)

Not a private foundation

Described in section 4947(a)(2)

B Number of Schedules K-1 attached (see instructions) ▶ _____

F Check applicable boxes: Initial return Final return Amended return Change in fiduciary Change in fiduciary's name Change in trust's name Change in fiduciary's address

G Pooled mortgage account (see page 13 of the instructions): Bought Sold Date: _____

Income	1	Interest income	1	
	2a	Total ordinary dividends	2a	
	b	Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust	3	
	3	Business income or (loss) (attach Schedule C or C-EZ (Form 1040))	4	
	4	Capital gain or (loss) (attach Schedule D (Form 1041))	5	
	5	Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040))	6	
	6	Farm income or (loss) (attach Schedule F (Form 1040))	7	
	7	Ordinary gain or (loss) (attach Form 4797)	8	
	8	Other income. List type and amount	9	
9	Total income. Combine lines 1, 2a, and 3 through 8			
Deductions	10	Interest. Check if Form 4952 is attached <input type="checkbox"/>	10	
	11	Taxes	11	
	12	Fiduciary fees	12	
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	
	15a	Other deductions not subject to the 2% floor (attach schedule)	15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor.	15b	
	16	Total. Add lines 10 through 15b	16	
	17	Adjusted total income or (loss). Subtract line 16 from line 9. Enter here and on Schedule B, line 1	17	
	18	Income distribution deduction (from Schedule B, line 15) (attach Schedules K-1 (Form 1041))	18	
	19	Estate tax deduction (including certain generation-skipping taxes) (attach computation)	19	
20	Exemption	20		
21	Total deductions. Add lines 18 through 20	21		
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 18 of the instructions	22	
	23	Total tax (from Schedule G, line 7)	23	
	24	Payments: a 2004 estimated tax payments and amount applied from 2003 return	24a	
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	
	d	Tax paid with extension of time to file: <input type="checkbox"/> Form 2758 <input type="checkbox"/> Form 8736 <input type="checkbox"/> Form 8800	24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check <input type="checkbox"/>	24e	
		Other payments: f Form 2439 ; g Form 4136 ; Total	24h	
	25	Total payments. Add lines 24c through 24e, and 24h	25	
26	Estimated tax penalty (see page 19 of the instructions)	26		
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27		
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28		
29	Amount of line 28 to be: a Credited to 2005 estimated tax ; b Refunded	29		

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of fiduciary or officer representing fiduciary _____ Date _____ EIN of fiduciary if a financial institution _____

May the IRS discuss this return with the preparer shown below (see instr.)? Yes No

Paid Preparer's Use Only

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

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

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income (see page 20)	1		
2	Tax-exempt income allocable to charitable contributions (see page 20 of the instructions)	2		
3	Subtract line 2 from line 1	3		
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4		
5	Add lines 3 and 4	5		
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see page 20 of the instructions)	6		
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7		

Schedule B Income Distribution Deduction

1	Adjusted total income (see page 20 of the instructions)	1		
2	Adjusted tax-exempt interest	2		
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 20 of the instructions)	3		
4	Enter amount from Schedule A, line 4 (reduced by any allocable section 1202 exclusion)	4		
5	Capital gains for the tax year included on Schedule A, line 1 (see page 21 of the instructions)	5		
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6		
7	Distributable net income (DNI). Combine lines 1 through 6. If zero or less, enter -0-	7		
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8		
9	Income required to be distributed currently	9		
10	Other amounts paid, credited, or otherwise required to be distributed	10		
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 21 of the instructions	11		
12	Enter the amount of tax-exempt income included on line 11	12		
13	Tentative income distribution deduction. Subtract line 12 from line 11	13		
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14		
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15		

Schedule G Tax Computation (see page 21 of the instructions)

1 Tax:	a Tax on taxable income (see page 21 of the instructions)	1a			1d	
	b Tax on lump-sum distributions (attach Form 4972)	1b				
	c Alternative minimum tax (from Schedule I, line 56)	1c				
	d Total. Add lines 1a through 1c					
2a	Foreign tax credit (attach Form 1116)	2a			3	
	b Other nonbusiness credits (attach schedule)	2b				
	c General business credit. Enter here and check which forms are attached: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Forms (specify) ▶	2c				
		2d				
3	Total credits. Add lines 2a through 2d					
4	Subtract line 3 from line 1d. If zero or less, enter -0-					
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611.					
6	Household employment taxes. Attach Schedule H (Form 1040)					
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23					

Other Information

	Yes	No
1 Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ \$		
2 Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		
3 At any time during calendar year 2004, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		
See page 23 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶		
4 During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 24 of the instructions		
5 Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 24 for required attachment		
6 If this is an estate or a complex trust making the section 663(b) election, check here (see page 24) . . . ▶ <input type="checkbox"/>		
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 24). . . ▶ <input type="checkbox"/>		
8 If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here ▶ <input type="checkbox"/>		
9 Are any present or future trust beneficiaries skip persons? See page 24 of the instructions . . .		

Schedule I Alternative Minimum Tax (see pages 24 through 30 of the instructions)

Part I—Estate's or Trust's Share of Alternative Minimum Taxable Income

1	Adjusted total income or (loss) (from page 1, line 17)	1		
2	Interest	2		
3	Taxes	3		
4	Miscellaneous itemized deductions (from page 1, line 15b)	4		
5	Refund of taxes	5	()
6	Depletion (difference between regular tax and AMT)	6		
7	Net operating loss deduction. Enter as a positive amount	7		
8	Interest from specified private activity bonds exempt from the regular tax	8		
9	Qualified small business stock (see page 25 of the instructions)	9		
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	10		
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	11		
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12		
13	Disposition of property (difference between AMT and regular tax gain or loss)	13		
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	14		
15	Passive activities (difference between AMT and regular tax income or loss)	15		
16	Loss limitations (difference between AMT and regular tax income or loss)	16		
17	Circulation costs (difference between regular tax and AMT)	17		
18	Long-term contracts (difference between AMT and regular tax income)	18		
19	Mining costs (difference between regular tax and AMT)	19		
20	Research and experimental costs (difference between regular tax and AMT)	20		
21	Income from certain installment sales before January 1, 1987	21	()
22	Intangible drilling costs preference	22		
23	Other adjustments, including income-based related adjustments	23		
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	24	()
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25		
Note: Complete Part II below before going to line 26.				
26	Income distribution deduction from Part II, line 44	26		
27	Estate tax deduction (from page 1, line 19)	27		
28	Add lines 26 and 27	28		
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29		

If line 29 is:

- \$22,500 or less, stop here and enter -0- on Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
- Over \$22,500, but less than \$165,000, go to line 45.
- \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

Part II—Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see page 28 of the instructions)	30		
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31		
32	Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-	32		
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Schedule A, line 4)	33		
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 28 of the instructions)	34		
35	Capital gains computed on a minimum tax basis included on line 25	35	()
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	36		
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	37		
38	Income required to be distributed currently (from Schedule B, line 9)	38		
39	Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 10)	39		
40	Total distributions. Add lines 38 and 39	40		
41	Tax-exempt income included on line 40 (other than amounts included on line 8)	41		
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	42		
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-	43		
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26	44		

Part III—Alternative Minimum Tax

45	Exemption amount			45	\$22,500	00
46	Enter the amount from line 29.	46				
47	Phase-out of exemption amount	47	\$75,000	00		
48	Subtract line 47 from line 46. If zero or less, enter -0-.	48				
49	Multiply line 48 by 25% (.25)					
50	Subtract line 49 from line 45. If zero or less, enter -0-.					
51	Subtract line 50 from line 46					
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is— <ul style="list-style-type: none"> • \$175,000 or less, multiply line 51 by 26% (.26). • Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result 					
53	Alternative minimum foreign tax credit (see page 29 of the instructions).					
54	Tentative minimum tax. Subtract line 53 from line 52					
55	Enter the tax from Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)					
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Schedule G, line 1c					

Part IV—Line 52 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part V of Schedule D (Form 1041), see page 29 of the instructions before completing this part.

57	Enter the amount from line 51.					
58	Enter the amount from Schedule D (Form 1041), line 22, or line 13 of the Schedule D Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58				
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary)	59				
60	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 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)	60				
61	Enter the smaller of line 57 or line 60					
62	Subtract line 61 from line 57					
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract \$3,500 from the result ▶					
64	Enter the smaller of line 51 or \$1,950	64				
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet, whichever applies (as figured for the regular tax)	65				
66	Subtract line 65 from line 64. If zero or less, enter -0-	66				
67	Enter the smaller of line 57 or line 58	67				
68	Enter the smaller of line 66 or line 67	68				
69	Multiply line 68 by 5% (.05) ▶					
70	Subtract line 68 from line 67	70				
71	Multiply line 70 by 15% (.15) ▶					
72	If line 59 is zero or blank, skip lines 72 and 73 and go to line 74. Otherwise, go to line 72.					
72	Subtract line 67 from line 61	72				
73	Multiply line 72 by 25% (.25) ▶					
74	Add lines 63, 69, 71, and 73					
75	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract \$3,500 from the result					
76	Enter the smaller of line 74 or line 75 here and on line 52					

**SCHEDULE C
(Form 1040)**

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

OMB No. 1545-0074

2004

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service

► **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 _____ Social security number (SSN) _____

A Principal business or profession, including product or service (see page C-2 of the instructions) _____ **B** Enter code from pages C-7, 8, & 9

C Business name. If no separate business name, leave blank. _____ **D** Employer ID number (EIN), if any

E Business address (including suite or room no.) _____
City, town or post office, state, and ZIP code _____

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) _____

G Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses Yes No

H If you started or acquired this business during 2004, check here

Part I Income

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

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

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3)	9		20 Rent or lease (see page C-5):	20a	
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20b	
11 Contract labor (see page C-4)	11		b Other business property	21	
12 Depletion	12		21 Repairs and maintenance	22	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		22 Supplies (not included in Part III)	23	
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	24	
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:	24a	
16 Interest:			a Travel		
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		
b Other	16b		c Enter nondeductible amount included on line 24b (see page C-5)		
17 Legal and professional services	17		d Subtract line 24c from line 24b	24d	
18 Office expense	18		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28		26 Wages (less employment credits)	26	
29 Tentative profit (loss). Subtract line 28 from line 7	29		27 Other expenses (from line 48 on page 2)	27	
30 Expenses for business use of your home. Attach Form 8829	30				
31 Net profit or (loss). Subtract line 30 from line 29.	31				
• 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.					
• 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).					
• 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 .					32b <input type="checkbox"/> Some investment is not at risk.

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

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

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

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) ▶/...../.....

44 Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:

a Business b Commuting c Other

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

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

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

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

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

48 **Total other expenses.** Enter here and on page 1, line 27 48

**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

2004

Attachment
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

Part I General Information

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

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

And You:

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

A Principal business or profession, including product or service

B Enter code from pages C-7, 8, & 9

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

D Employer ID number (EIN), if any

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

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

Part II Figure Your Net Profit

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

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

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ▶/...../.....
- 5** Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:
- a** Business **b** Commuting **c** Other
- 6** Do you (or your spouse) have another vehicle available for personal use? **Yes** **No**
- 7** Was your vehicle available for personal use during off-duty hours? **Yes** **No**
- 8a** Do you have evidence to support your deduction? **Yes** **No**
- b** If "Yes," is the evidence written? **Yes** **No**

**SCHEDULE D
(Form 1041)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ **Attach to Form 1041, Form 5227, or Form 990-T. See the separate instructions for Form 1041 (also for Form 5227 or Form 990-T, if applicable).**

OMB No. 1545-0092

2004

Name of estate or trust

Employer identification number

Note: Form 5227 filers need to complete **only** Parts I and II.

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

(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 32)	(f) Gain or (Loss) for the entire year (col. (d) less col. (e))
1					
2	Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824				2
3	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts				3
4	Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2003 Capital Loss Carryover Worksheet				4 ()
5	Net short-term gain or (loss). Combine lines 1 through 4 in column (f). Enter here and on line 13, column (3) below ▶				5

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

(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 32)	(f) Gain or (Loss) for the entire year (col. (d) less col. (e))
6					
7	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824				7
8	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts				8
9	Capital gain distributions				9
10	Gain from Form 4797, Part I				10
11	Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2003 Capital Loss Carryover Worksheet				11 ()
12	Net long-term gain or (loss). Combine lines 6 through 11 in column (f). Enter here and on line 14a, column (3) below ▶				12

Part III Summary of Parts I and II

Caution: Read the instructions **before** completing this part.

	(1) Beneficiaries' (see page 33)	(2) Estate's or trust's	(3) Total
13 Net short-term gain or (loss)	13		
14 Net long-term gain or (loss):			
a Total for year	14a		
b Unrecaptured section 1250 gain (see line 18 of the worksheet on page 34).	14b		
c 28% rate gain or (loss)	14c		
15 Total net gain or (loss). Combine lines 13 and 14a ▶	15		

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4. If lines 14a and 15, column (2), are net gains, go to Part V, and **do not** complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4, the **smaller** of:
a The loss on line 15, column (3) **or**
b \$3,000

16	()
-----------	---	--	---

*If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22, is a loss, complete the **Capital Loss Carryover Worksheet** on page 36 of the instructions to determine your capital loss carryover.*

Part V Tax Computation Using Maximum Capital Gains Rates (Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), **and** Form 1041, line 22 is more than zero.)

Note: *If line 14b, column (2) or line 14c, column (2) is more than zero, complete the worksheet on page 37 of the instructions and skip Part V. Otherwise, go to line 17.*

17 Enter taxable income from Form 1041, line 22	17			
18 Enter the smaller of line 14a or 15 in column (2) but not less than zero	18			
19 Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2)	19			
20 Add lines 18 and 19	20			
21 If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21			
22 Subtract line 21 from line 20. If zero or less, enter -0-	22			
23 Subtract line 22 from line 17. If zero or less, enter -0-	23			
24 Enter the smaller of the amount on line 17 or \$1,950	24			
25 Is the amount on line 23 equal to or more than the amount on line 24? <input type="checkbox"/> Yes. Skip lines 25 through 27; go to line 28 and check the "No" box. <input type="checkbox"/> No. Enter the amount from line 23	25			
26 Subtract line 25 from line 24	26			
27 Multiply line 26 by 5% (.05)	27			
28 Are the amounts on lines 22 and 26 the same? <input type="checkbox"/> Yes. Skip lines 28 through 31; go to line 32. <input type="checkbox"/> No. Enter the smaller of line 17 or line 22	28			
29 Enter the amount from line 26 (If line 26 is blank, enter -0-).	29			
30 Subtract line 29 from line 28	30			
31 Multiply line 30 by 15% (.15)	31			
32 Figure the tax on the amount on line 23. Use the 2004 Tax Rate Schedule on page 21 of the instructions	32			
33 Add lines 27, 31, and 32	33			
34 Figure the tax on the amount on line 17. Use the 2004 Tax Rate Schedule on page 21 of the instructions	34			
35 Tax on all taxable income. Enter the smaller of line 33 or line 34 here and on line 1a of Schedule G, Form 1041	35			

**SCHEDULE E
(Form 1040)**

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

OMB No. 1545-0074

2004

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number

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

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

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

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

Your social security number

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

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check 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

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows A, B, C, D.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Includes rows for Totals and summary lines 30, 31, 32.

Part III Income or Loss From Estates and Trusts

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

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

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

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

Part V Summary

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

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

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

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2004

Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

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

B Enter code from Part IV

D Employer ID number (EIN), if any

C Accounting method: (1) Cash (2) Accrual

E Did you "materially participate" in the operation of this business during 2004? If "No," see page F-2 for limit on passive losses. Yes No

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

1	Sales of livestock and other items you bought for resale	1			
2	Cost or other basis of livestock and other items reported on line 1	2			
3	Subtract line 2 from line 1	3			
4	Sales of livestock, produce, grains, and other products you raised	4			
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a		5b Taxable amount	5b
6a	Agricultural program payments (see page F-2)	6a		6b Taxable amount	6b
7	Commodity Credit Corporation (CCC) loans (see page F-3):				
a	CCC loans reported under election	7a			
b	CCC loans forfeited	7b		7c Taxable amount	7c
8	Crop insurance proceeds and certain disaster payments (see page F-3):				
a	Amount received in 2004	8a		8b Taxable amount	8b
c	If election to defer to 2005 is attached, check here <input type="checkbox"/>	8d		8d Amount deferred from 2003	8d
9	Custom hire (machine work) income	9			
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)	10			
11	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51	11			

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

35	Total expenses. Add lines 12 through 34f	35	
36	Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1. If a loss, you must go on to line 37 (estates, trusts, and partnerships, see page F-6)	36	
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.	37a	<input type="checkbox"/> All investment is at risk.
		37b	<input type="checkbox"/> Some investment is not at risk.

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

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

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

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

Part IV Principal Agricultural Activity Codes



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

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

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

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

Crop Production

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

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

Animal Production

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

Forestry and Logging

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

**SCHEDULE H
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Household Employment Taxes

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

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

▶ **See separate instructions.**

OMB No. 1545-0074

2004

Attachment
Sequence No. **44**

Name of employer

Social security number

Employer identification number

A Did you pay **any one** household employee cash wages of \$1,400 or more in 2004? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-3 before you answer this question.)

- Yes.** Skip lines B and C and go to line 1.
- No.** Go to line B.

B Did you withhold Federal income tax during 2004 for any household employee?

- Yes.** Skip line C and go to line 5.
- No.** Go to line C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2003 or 2004 to **all** household employees? (**Do not** count cash wages paid in 2003 or 2004 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Do not file this schedule.
- Yes.** Skip lines 1-9 and go to line 10 on the back. (Calendar year taxpayers having no household employees in 2004 **do not** have to complete this form for 2004.)

Part I Social Security, Medicare, and Income Taxes

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

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2003 or 2004 to household employees? (**Do not** count cash wages paid in 2003 or 2004 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Enter the amount from line 8 above on Form 1040, line 61. If you are not required to file Form 1040, see the line 9 instructions on page H-4.
- Yes.** Go to line 10 on the back.

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 2004 by April 15, 2005? Fiscal year filers, see page H-4		
12	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?		

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

Section A

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

Section B

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

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

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

Part III Total Household Employment Taxes

26	Enter the amount from line 8	26	
27	Add line 17 (or line 25) and line 26	27	
28	Are you required to file Form 1040? <input type="checkbox"/> Yes. Stop. Enter the amount from line 27 above on Form 1040, line 61. Do not complete Part IV below. <input type="checkbox"/> No. You may have to complete Part IV. See page H-4 for details.		

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

Address (number and street) or P.O. box if mail is not delivered to street address	Apt., room, or suite no.
City, town or post office, state, and ZIP code	

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

Employer's signature _____ Date _____

**SCHEDULE J
(Form 1041)**

Accumulation Distribution for Certain Complex Trusts

OMB No. 1545-0092

▶ Attach to Form 1041.

▶ See the Instructions for Form 1041.

2004

Department of the Treasury
Internal Revenue Service

Name of trust

Employer identification number

Part I Accumulation Distribution in 2004

Note: See the Form 4970 instructions for certain income that minors may exclude and special rules for multiple trusts.

1	Other amounts paid, credited, or otherwise required to be distributed for 2004 (from Schedule B of Form 1041, line 10)	1	
2	Distributable net income for 2004 (from Schedule B of Form 1041, line 7)	2	
3	Income required to be distributed currently for 2004 (from Schedule B of Form 1041, line 9)	3	
4	Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Accumulation distribution for 2004. Subtract line 4 from line 1	5	

Part II Ordinary Income Accumulation Distribution (Enter the applicable throwback years below.)

Note: If the distribution is thrown back to more than five years (starting with the earliest applicable tax year beginning after 1968), attach additional schedules. (If the trust was a simple trust, see Regulations section 1.665(e)-1A(b).)

	Throwback year ending	Throwback year ending	Throwback year ending	Throwback year ending	Throwback year ending
	-----	-----	-----	-----	-----
6	Distributable net income (see page 38 of the instructions)	6			
7	Distributions (see page 38 of the instructions)	7			
8	Subtract line 7 from line 6	8			
9	Enter amount from page 2, line 25 or line 31, as applicable	9			
10	Undistributed net income Subtract line 9 from line 8	10			
11	Enter amount of prior accumulation distributions thrown back to any of these years	11			
12	Subtract line 11 from line 10	12			
13	Allocate the amount on line 5 to the earliest applicable year first. Do not allocate an amount greater than line 12 for the same year (see page 38 of the instructions)	13			
14	Divide line 13 by line 10 and multiply result by amount on line 9	14			
15	Add lines 13 and 14	15			
16	Tax-exempt interest included on line 13 (see page 38 of the instructions)	16			
17	Subtract line 16 from line 15	17			

Part III Taxes Imposed on Undistributed Net Income (Enter the applicable throwback years below.) (See page 38 of the instructions.)

Note: If more than five throwback years are involved, attach additional schedules. If the trust received an accumulation distribution from another trust, see Regulations section 1.665(d)-1A.

		Throwback year ending	Throwback year ending	Throwback year ending	Throwback year ending	Throwback year ending
If the trust elected the alternative tax on capital gains (repealed for tax years beginning after 1978), skip lines 18 through 25 and complete lines 26 through 31.						
18 Regular tax	18					
19 Trust's share of net short-term gain	19					
20 Trust's share of net long-term gain.	20					
21 Add lines 19 and 20.	21					
22 Taxable income	22					
23 Enter percent. Divide line 21 by line 22, but do not enter more than 100%	23	%	%	%	%	%
24 Multiply line 18 by the percentage on line 23.	24					
25 Tax on undistributed net income. Subtract line 24 from line 18. Enter here and on page 1, line 9	25					
Do not complete lines 26 through 31 unless the trust elected the alternative tax on long-term capital gain.						
26 Tax on income other than long-term capital gain	26					
27 Trust's share of net short-term gain	27					
28 Trust's share of taxable income less section 1202 deduction.	28					
29 Enter percent. Divide line 27 by line 28, but do not enter more than 100%	29	%	%	%	%	%
30 Multiply line 26 by the percentage on line 29.	30					
31 Tax on undistributed net income. Subtract line 30 from line 26. Enter here and on page 1, line 9	31					

Part IV Allocation to Beneficiary

Note: Be sure to complete Form 4970, Tax on Accumulation Distribution of Trusts.

Beneficiary's name	Identifying number		
Beneficiary's address (number and street including apartment number or P.O. box)	(a) This beneficiary's share of line 13	(b) This beneficiary's share of line 14	(c) This beneficiary's share of line 16
City, state, and ZIP code			
32 Throwback year	32		
33 Throwback year	33		
34 Throwback year	34		
35 Throwback year	35		
36 Throwback year	36		
37 Total. Add lines 32 through 36. Enter here and on the appropriate lines of Form 4970.	37		

SCHEDULE K-1 (Form 1041)

Beneficiary's Share of Income, Deductions, Credits, etc.

OMB No. 1545-0092

Department of the Treasury Internal Revenue Service

for the calendar year 2004, or fiscal year beginning , 2004, ending , 20

2004

Complete a separate Schedule K-1 for each beneficiary.

Name of trust or decedent's estate

Amended K-1 Final K-1

Beneficiary's identifying number

Estate's or trust's EIN

Beneficiary's name, address, and ZIP code

Fiduciary's name, address, and ZIP code

Table with columns: (a) Allocable share item, (b) Amount, (c) Calendar year 2004 Form 1040 filers enter the amounts in column (b) on: Rows include Interest, Dividends, Capital Gain, Annuities, etc.

Foreign Tax Credit
(Individual, Estate, or Trust)

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

Name

Identifying number as shown on page 1 of your tax return

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

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

k Resident of (name of country) ▶

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

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

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
1 Enter the name of the foreign country or U.S. possession ▶				
1 Gross income from sources within country shown above and of the type checked above (see page 7 of the instructions):				
				1
Deductions and losses (Caution: See pages 9, 11, and 12 of the instructions):				
2 Expenses definitely related to the income on line 1 (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)				
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet on page 12 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 ▶				7

Part II Foreign Taxes Paid or Accrued (see page 12 of the instructions)

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

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

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		
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10.	11		
12	Reduction in foreign taxes (see page 13 of the instructions).	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit			13
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 14 of the instructions)	14		
15	Adjustments to line 14 (see page 14 of the instructions)	15		
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		
17	Individuals: Enter the amount from Form 1040, line 40. If you are a nonresident alien, enter the amount from Form 1040NR, line 37. Estates and trusts: Enter your taxable income without the deduction for your exemption. <i>Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 15 of the instructions.</i>	17		
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"			18
19	Individuals: Enter the amount from Form 1040, line 43, less any amounts on Form 1040, lines 46 through 49. If you are a nonresident alien, enter the amount from Form 1040NR, line 40, less any amounts on Form 1040NR, lines 43 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 <i>Caution: If you are completing line 19 for separate category g (lump-sum distributions), see page 16 of the instructions.</i>			19
20	Multiply line 19 by line 18 (maximum amount of credit)			20
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 16 of the instructions) ▶			21

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

22	Credit for taxes on passive income	22		
23	Credit for taxes on high withholding tax interest	23		
24	Credit for taxes on financial services income	24		
25	Credit for taxes on shipping income	25		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26		
27	Credit for taxes on lump-sum distributions	27		
28	Credit for taxes on certain income re-sourced by treaty	28		
29	Credit for taxes on general limitation income	29		
30	Add lines 22 through 29			30
31	Enter the smaller of line 19 or line 30			31
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 14			32
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Form 1040, line 50; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶			33

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

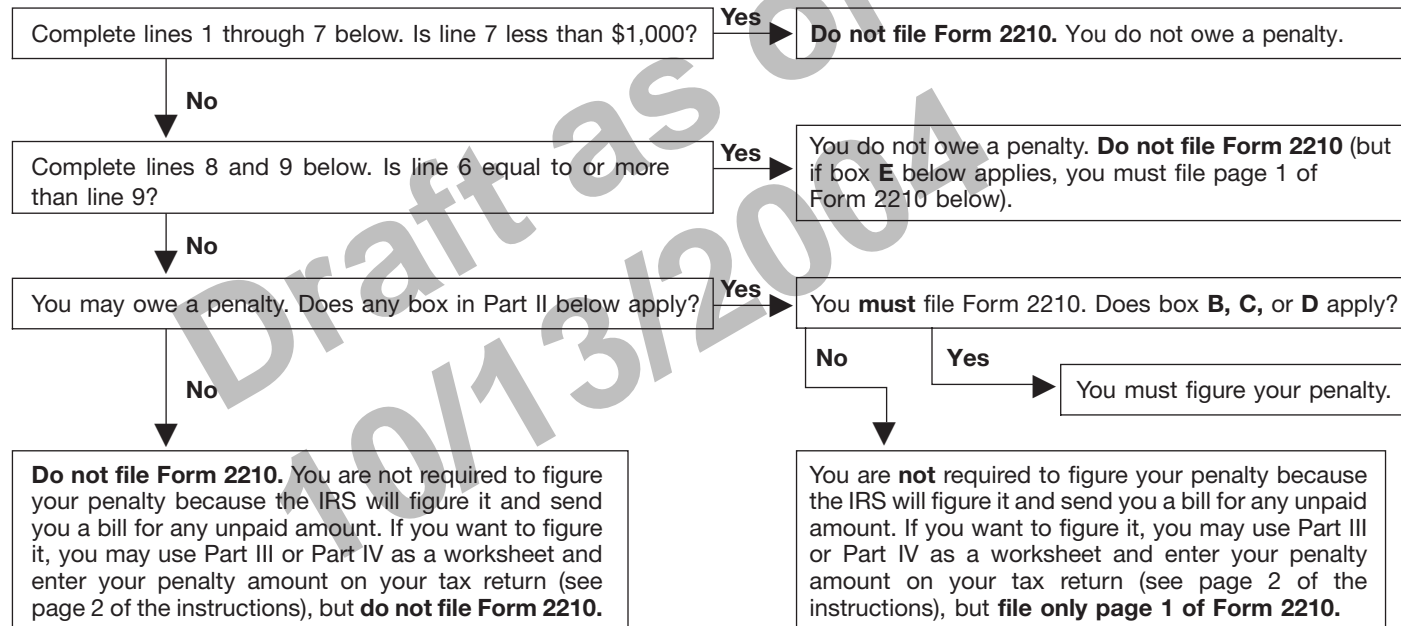
▶ See separate instructions.

▶ 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 2004 tax after credits from Form 1040, line 56 (or comparable line of your return)		
2	Other taxes, including self-employment tax (see page 2 of the instructions)		
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	()
4	Current year tax. Combine lines 1, 2, and 3		
5	Multiply line 4 by 90% (.90)	5	
6	Withholding taxes. Do not include estimated tax payments. See page 2 of the instructions		
7	Subtract line 6 from line 4. If less than \$1,000, you do not owe a penalty; do not file Form 2210		
8	Maximum required annual payment based on prior year's tax (see page 2 of the instructions)		
9	Required annual payment. Enter the smaller of line 5 or line 8		

Next: Is line 9 more than line 6?

- No.** You **do not** owe a penalty. **Do not file Form 2210** unless box **E** below applies.
- 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.**

- 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.
- 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.
- 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.
- 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.
- E** You filed or are filing a joint return for either 2003 or 2004, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B, C,** or **D** applies).

Part III Short Method

You may use the short method if:

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

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

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

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

10	Enter the amount from line 9, Form 2210			10		
11	Enter the amount, if any, from line 6, Form 2210	11				
12	Enter the total amount, if any, of estimated tax payments you made	12				
13	Add lines 11 and 12			13		
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		
15	Multiply line 14 by .0XXXX			15		
16	<ul style="list-style-type: none"> ● If the amount on line 14 was paid on or after 4/15/05, enter -0-. ● If the amount on line 14 was paid before 4/15/05, make the following computation to find the amount to enter on line 16. 					
	Amount on line 14 × Number of days paid before 4/15/05 × .000XX 			16		
17	Penalty. Subtract line 16 from line 15. Enter the result here and on Form 1040, line 75; Form 1040A, line 48; Form 1040NR, line 73; Form 1040NR-EZ, line 26; or Form 1041, line 26, but do not file Form 2210 unless you checked a box in Part II on page 1 ▶			17		

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) 4/15/04	(b) 6/15/04	(c) 9/15/04	(d) 1/15/05
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			
19	Estimated tax paid and tax withheld (see page 2 of the instructions). For column (a) only, also enter the amount from line 19 on line 23. If line 19 is equal to or more than line 18 for all payment periods, stop here; you do not owe a penalty. Do not file Form 2210 unless you checked a box in Part II. <i>Complete lines 20 through 26 of one column before going to the next column.</i>	19			
20	Enter the amount, if any, from line 26 in previous column	20			
21	Add lines 19 and 20	21			
22	Add the amounts on lines 24 and 25 in previous column	22			
23	Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19	23			
24	If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	24			
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			
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			

Section B—Figure the Penalty (Complete lines 27 through 34 of one column before going to the next column.)

Rate Period 1	April 16, 2004—June 30, 2004		4/15/04	6/15/04			
	27	Number of days from the date shown above line 27 to the date the amount on line 25 was paid or 6/30/04, whichever is earlier	Days:	Days:			
28	Underpayment on line 25 (see page 3 of the instructions) × $\frac{\text{Number of days on line 27}}{366} \times .05$ ▶	28	\$	\$			
Rate Period 2	July 1, 2004—September 30, 2004		6/30/04	6/30/04	9/15/04		
	29	Number of days from the date shown above line 29 to the date the amount on line 25 was paid or 9/30/04, whichever is earlier	Days:	Days:	Days:		
30	Underpayment on line 25 (see page 4 of the instructions) × $\frac{\text{Number of days on line 29}}{366} \times .04$ ▶	30	\$	\$	\$		
Rate Period 3	October 1, 2004—December 31, 2004		9/30/04	9/30/04	9/30/04		
	31	Number of days from the date shown above line 31 to the date the amount on line 25 was paid or 12/31/04, whichever is earlier	Days:	Days:	Days:		
32	Underpayment on line 25 (see page 4 of the instructions) × $\frac{\text{Number of days on line 31}}{366} \times .05$ ▶	32	\$	\$	\$		
Rate Period 4	January 1, 2005—April 15, 2005		12/31/04	12/31/04	12/31/04	1/15/05	
	33	Number of days from the date shown above line 33 to the date the amount on line 25 was paid or 4/15/05, whichever is earlier	Days:	Days:	Days:	Days:	
34	Underpayment on line 25 (see page 4 of the instructions) × $\frac{\text{Number of days on line 33}}{365} \times .0X$ ▶	34	\$	\$	\$	\$	
35	Penalty. Add all amounts on lines 28, 30, 32, and 34 in all columns. Enter the total here and on Form 1040, line 75; Form 1040A, line 48; Form 1040NR, line 73; Form 1040NR-EZ, line 26; or Form 1041, line 26, but do not file Form 2210 unless you checked a box in Part II ▶					35	\$

Schedule AI—Annualized Income Installment Method (See pages 4 and 5 of the instructions.)

Estates and trusts, **do not** use the period ending dates shown to the right. Instead, use the following: 2/29/04, 4/30/04, 7/31/04, and 11/30/04.

	(a) 1/1/04–3/31/04	(b) 1/1/04–5/31/04	(c) 1/1/04–8/31/04	(d) 1/1/04–12/31/04
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Part I Annualized Income Installments

1 Enter your adjusted gross income for each period (see instructions). (Estates and trusts, enter your taxable income without your exemption for each period.)				
2 Annualization amounts. (Estates and trusts, see instructions.)	4	2.4	1.5	1
3 Annualized income. Multiply line 1 by line 2				
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.)				
5 Annualization amounts	4	2.4	1.5	1
6 Multiply line 4 by line 5 (see instructions if line 3 is more than \$71,350)				
7 In each column, enter the full amount of your standard deduction from Form 1040, line 39, 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 36, or Form 1040NR-EZ, line 11.)				
8 Enter the larger of line 6 or line 7				
9 Subtract line 8 from line 3				
10 In each column, multiply \$3,100 by the total number of exemptions claimed (see instructions if line 3 is more than \$107,025). (Estates and trusts and Form 1040NR or 1040NR-EZ filers, enter the exemption amount shown on your tax return.)				
11 Subtract line 10 from line 9				
12 Figure your tax on the amount on line 11 (see instructions)				
13 Self-employment tax from line 34 below (complete Part II)				
14 Enter other taxes for each payment period (see instructions)				
15 Total tax. Add lines 12, 13, and 14				
16 For each period, enter the same type of credits as allowed on Form 2210, lines 1 and 3 (see instructions)				
17 Subtract line 16 from line 15. If zero or less, enter -0-				
18 Applicable percentage	22.5%	45%	67.5%	90%
19 Multiply line 17 by line 18				
Complete lines 20–25 of one column before going to the next column.				
20 Add the amounts in all previous columns of line 25				
21 Subtract line 20 from line 19. If zero or less, enter -0-				
22 Enter 25% (.25) of line 9 on page 1 of Form 2210 in each column				
23 Subtract line 25 of the previous column from line 24 of that column				
24 Add lines 22 and 23				
25 Enter the smaller of line 21 or line 24 here and on Form 2210, line 18				

Part II Annualized Self-Employment Tax (Form 1040 filers only)

26 Net earnings from self-employment for the period (see instructions)				
27 Prorated social security tax limit	\$21,975	\$36,625	\$58,600	\$87,900
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				
29 Subtract line 28 from line 27. If zero or less, enter -0-				
30 Annualization amounts	0.496	0.2976	0.186	0.124
31 Multiply line 30 by the smaller of line 26 or line 29				
32 Annualization amounts	0.116	0.0696	0.0435	0.029
33 Multiply line 26 by line 32				
34 Add lines 31 and 33. Enter here and on line 13 above				

**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

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**):
 - 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**.
 - b Your required annual payment (line 15 below) is based on your 2003 tax and you filed or are filing a joint return for either 2003 or 2004 but not for both years.

Part II Figure Your Underpayment

2	Enter your 2004 tax after credits from Form 1040, line 56; Form 1040NR, line 51; or Form 1041, Schedule G, line 4				2		
3	Other taxes (see instructions)				3		
4	Add lines 2 and 3				4		
5	Earned income credit	5					
6	Additional child tax credit	6					
7	Credit for Federal tax paid on fuels	7					
8	Health coverage tax credit	8					
9	Add lines 5, 6, 7, and 8				9		
10	Current year tax. Subtract line 9 from line 4				10		
11	Multiply line 10 by 66%	11					
12	Withholding taxes. Do not include any estimated tax payments on this line (see instructions)				12		
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		
14	Enter the tax shown on your 2003 tax return. Caution: See instructions				14		
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		
16	Enter the estimated tax payments you made by January 17, 2005, and any Federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2004				16		
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		

Part III Figure the Penalty

18	Enter the date the amount on line 17 was paid or April 15, 2005, whichever is earlier	18	/	/	05
19	Number of days from January 15, 2005, to the date on line 18	19			
20	Penalty. Underpayment on line 17 × $\frac{\text{Number of days on line 19}}{365}$ × .0X ▶	20			

- Form 1040 filers, enter the amount from line 20 on Form 1040, line 75.
- Form 1040NR filers, enter the amount from line 20 on Form 1040NR, line 73.
- Form 1041 filers, enter the amount from line 20 on Form 1041, line 26.

VOID CORRECTED

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2004 Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains For calendar year 2004, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning , 2004, and ending , 20
Identification number of RIC or REIT	1a Total undistributed long-term capital gains	
Shareholder's identifying number	1b Unrecaptured section 1250 gain	
Shareholder's name, address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain
	2 Tax paid by the RIC or REIT on the box 1a gains	
	Copy A Attach to Form 1120-RIC or Form 1120-REIT For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.	

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Part I Current Year Credit

- 1** Rehabilitation credit (see instructions for requirements that must be met):
 - a** Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** *This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent* ▶
 - Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:
 - b** Pre-1936 buildings \$ × 10% (.10)
 - c** Certified historic structures \$ × 20% (.20)
 - (1)** Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)
 - (2)** Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) / /
 - d (1)** Enter the date on which the 24- or 60-month measuring period begins / / and ends / /
 - (2)** Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$
 - (3)** Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above \$
 - e** Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)
- 2** Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) \$ × 10% (.10)
- 3** Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions) \$ × 10% (.10)
- 4** Credit from cooperatives. Enter the unused investment credit from cooperatives
- 5** **Current year credit.** Add lines 1b through 4

1b		
1c		
1e		
2		
3		
4		
5		

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

- 6** Regular tax before credits:
 - Individuals. Enter the amount from Form 1040, line 43
 - Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return
 - Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return
- 7** Alternative minimum tax: Enter the alternative minimum tax (AMT) from the following line of the appropriate form or schedule
 - Individuals: Form 6251, line 35
 - Corporations: Form 4626, line 14
 - Estates and trusts: Form 1041, Schedule I, line 56
- 8** Add lines 6 and 7
- 9a** Foreign tax credit
- b** Credits from Form 1040, lines 46 through 49, and 51 through 53
- c** Possessions tax credit (Form 5735, line 17 or 27)
- d** Credit for fuel from a nonconventional source
- e** Qualified electric vehicle credit (Form 8834, line 20)
- f** Add lines 9a through 9e
- 10** Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15
- 11** Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0-
- 12** Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)
- 13** Tentative minimum tax (see instructions)
- 14** Enter the greater of line 12 or line 13
- 15** Subtract line 14 from line 10. If zero or less, enter -0-
- 16** **Credit allowed for the current year.** Enter the **smaller** of line 5 or line 15 here and on Form 1040, line 54; 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 15 is smaller than line 5, see instructions.

9a		
9b		
9c		
9d		
9e		
9f		
11		
12		
13		

6		
7		
8		
9f		
10		
11		
12		
13		
14		
15		
16		

Department of the Treasury
Internal Revenue Service (99)

▶ See instructions on pages 3 and 4.

2004
Attachment
Sequence No. **22**

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit

1a Current year investment credit (Form 3468)		1a	
b Current year work opportunity credit (Form 5884)		1b	
c Current year welfare-to-work credit (Form 8861)		1c	
d Current year credit for alcohol used as fuel (Form 6478)		1d	
e Current year credit for increasing research activities (Form 6765)		1e	
f Current year low-income housing credit (Form 8586)		1f	
g Current year enhanced oil recovery credit (Form 8830)		1g	
h Current year disabled access credit (Form 8826)		1h	
i Current year renewable electricity production credit (Form 8835, Section A only)		1i	
j Current year Indian employment credit (Form 8845)		1j	
k Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)		1k	
l Current year orphan drug credit (Form 8820)		1l	
m Current year new markets credit (Form 8874)		1m	
n Current year credit for small employer pension plan startup costs (Form 8881)		1n	
o Current year credit for employer-provided child care facilities and services (Form 8882)		1o	
p Current year biodiesel fuels credit (Form 8864)		1p	
q Current year low sulfur diesel fuel production credit (Form 8896)		1q	
r Current year credit for contributions to selected community development corporations (Form 8847)		1r	
s Current year trans-Alaska pipeline liability fund credit (see instructions)		1s	
t Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))		1t	
2 Current year credit. Add lines 1a through 1t		2	
3 Passive activity credits included on line 2 (see instructions)		3	
4 Subtract line 3 from line 2		4	
5 Passive activity credits allowed for 2004 (see instructions)		5	
6 Carryforward of general business credit to 2004. See instructions for the schedule to attach		6	
7 Carryback of general business credit from 2005 (see instructions)		7	
8 Current year credit. Add lines 4 through 7		8	

Part II Allowable Credit

9 Regular tax before credits (see instructions)		9	
10 Alternative minimum tax (see instructions)		10	
11 Add lines 9 and 10		11	
12a Foreign tax credit	12a		
b Credits from Form 1040, lines 47 through 53	12b		
c Possessions tax credit (Form 5735, line 17 or 27)	12c		
d Credit for fuel from a nonconventional source	12d		
e Qualified electric vehicle credit (Form 8834, line 20)	12e		
f Add lines 12a through 12e		12f	
13 Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18		13	
14 Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14		
15 Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15		
16 Tentative minimum tax (see instructions)	16		
17 Enter the greater of line 15 or line 16		17	
18 Subtract line 17 from line 13. If zero or less, enter -0-		18	
19 Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 54; 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		19	

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: ● You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720).
● Sales by gasoline wholesale distributors cannot be claimed on Form 4136. Instead, use Schedule 4 (Form 8849) or Schedule C, line 11 (Form 720) to make these claims.

1 Nontaxable Use of Gasoline and Gasohol

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use of gasoline	\$.184	}	\$	362
b	Use of gasoline on a farm for farming purposes	.184			
c	Other nontaxable use of gasoline	.184			
		.184			
d	10% gasohol	.132		\$	359
e	7.7% gasohol	.14396			375
f	5.7% gasohol	.15436			376

2 Nontaxable Use of Aviation Gasoline

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

3 Nontaxable Use of Undyed Diesel Fuel

Claimant has the name and address of the person(s) who sold the diesel fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here

Caution: Claims cannot be made on line 3 for diesel fuel used on a farm for farming purposes. Only registered ultimate vendors may make those claims (see line 6).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.244	}	\$	360
		.244			
b	Use in trains	.20			353
c	Use in certain intercity and local buses	.17			350

4 Nontaxable Use of Undyed Kerosene

Claimant has the name and address of the person(s) who sold the kerosene to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the kerosene did not contain visible evidence of dye.

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

Caution: Claims cannot be made on line 4 for kerosene used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims (see line 7).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
	Nontaxable use	\$.244	}	\$	346
		.244			

5 Nontaxable Use of Aviation Fuel

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

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel UV Registration No. ►

Claimant sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ►

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use on a farm for farming purposes	\$.244	}	\$	360
b	Use by a state or local government	.244			

UV Registration No. ►

7 Sales by Registered Ultimate Vendors of Undyed Kerosene

UP Registration No. ►

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate (for lines 7a and 7b) from the buyer and has no reason to believe any information in the certificate is false, or has the Regulations section 48.6427-10(e)(4) statement, if required, for line 7c. See the instructions for additional information to be submitted.

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ►

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use on a farm for farming purposes	\$.244	}	\$	346
b	Use by a state or local government	.244			
c	Sales from a blocked pump	.244			

8 Nontaxable Use of Liquefied Petroleum Gas (LPG) in Certain Buses

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

9 Gasohol Blending

Claimant bought gasoline taxed at the full rate and blended it with alcohol to make gasohol. The gasohol was sold or used in claimant's trade or business. For **each batch** of gasohol, claimant has the required information relating to the purchase of the gasoline and alcohol used to make the gasohol and to support the amount claimed.

	(a) Rate	Gallons of		(d) Amount of credit (col. (a) × col. (b))	(e) CRN
		(b) Gasoline	(c) Alcohol		
a	10% gasohol	\$.03734		\$	356
b	7.7% gasohol	.02804			357
c	5.7% gasohol	.02031			363

10 Total income tax credit claimed. Add lines 1 through 9, column (d). Enter here and on Form 1040, line 69 (also check box b on line 69); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►	10	\$		
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Recapture of Investment Credit

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

Name(s) as shown on return	Identifying number
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Properties	Type of property—State whether rehabilitation, energy, reforestation, or transition property. (See the Instructions for Form 34 68 for the year the investment credit property was placed in service for definitions.) If rehabilitation property, also show type of building. If energy property, show type.
A	
B	
C	
D	

Original Investment Credit

Computation Steps: (see Specific Instructions)		Properties			
		A	B	C	D
1 Original rate of credit	1				
2 Cost or other basis	2				
3 Original credit. Multiply line 2 by the percentage on line 1.	3				
4 Date property was placed in service	4	/ /	/ /	/ /	/ /
5 Date property ceased to be qualified investment credit property	5	/ /	/ /	/ /	/ /
6 Number of full years between the date on line 4 and the date on line 5	6				

Recapture Tax

7 Recapture percentage (see instructions)	7				
8 Tentative recapture tax. Multiply line 3 by the percentage on line 7.	8				
9 Add all the amounts on line 8				9	
10 Enter the recapture tax from property for which there was an increase in nonqualified nonrecourse financing (attach separate computation)				10	
11 Add lines 9 and 10				11	
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	
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	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Form 4255 to figure the increase in tax for the recapture of investment credit claimed.

Who Must Refigure the Investment Credit

Generally, you must refigure the investment credit and may have to recapture all or part of it if any of the following apply.

- You disposed of investment credit property before the end of 5 full years after the property was placed in service (recapture period).

- You changed the use of the property before the end of the recapture period so that it no longer qualifies as investment credit property.
- The business use of the property decreased before the end of the recapture period so that it no longer qualifies (in whole or in part) as investment credit property.
- Any building to which section 47(d) applies will no longer be a qualified rehabilitated building when placed in service.
- Any property to which section 48(a)(5) applies will no longer qualify as investment credit property when placed in service.
- Before the end of the recapture period, your proportionate interest was reduced by more than one-third in a partnership, S corporation, estate, or trust that allocated

the cost or other basis of property to you for which you claimed a credit.

- You returned leased property (on which you claimed a credit) to the lessor before the end of the recapture period.
- A net increase in the amount of nonqualified nonrecourse financing occurred for any property to which section 49(a)(1) applied. For more details, see the instructions for line 10.

Exceptions to recapture. Recapture of the investment credit does not apply to the following.

- A transfer because of the death of the taxpayer.
- A transfer between spouses or incident to divorce under section 1041. However, a later disposition by the transferee is subject to recapture to the same extent as if the transferor had disposed of the property at the later date.

Depreciation and Amortization
(Including Information on Listed Property)

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

Name(s) shown on return	Business or activity to which this form relates	Identifying number
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Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000																											
2 Total cost of section 179 property placed in service (see page 3 of the instructions)	2																												
3 Threshold cost of section 179 property before reduction in limitation	3	\$410,000																											
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4																												
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions.	5																												
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:50%;">(a) Description of property</th> <th style="width:25%;">(b) Cost (business use only)</th> <th style="width:25%;">(c) Elected cost</th> </tr> <tr> <td>6</td> <td></td> <td></td> </tr> <tr> <td>7 Listed property. Enter the amount from line 29</td> <td style="text-align:center;">7</td> <td></td> </tr> <tr> <td>8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7</td> <td style="text-align:center;">8</td> <td></td> </tr> <tr> <td>9 Tentative deduction. Enter the smaller of line 5 or line 8.</td> <td style="text-align:center;">9</td> <td></td> </tr> <tr> <td>10 Carryover of disallowed deduction from line 13 of your 2003 Form 4562</td> <td style="text-align:center;">10</td> <td></td> </tr> <tr> <td>11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)</td> <td style="text-align:center;">11</td> <td></td> </tr> <tr> <td>12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11</td> <td style="text-align:center;">12</td> <td></td> </tr> <tr> <td>13 Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 ▶</td> <td style="text-align:center;">13</td> <td></td> </tr> </table>			(a) Description of property	(b) Cost (business use only)	(c) Elected cost	6			7 Listed property. Enter the amount from line 29	7		8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8		9 Tentative deduction. Enter the smaller of line 5 or line 8.	9		10 Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10		11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12		13 Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 ▶	13	
(a) Description of property	(b) Cost (business use only)	(c) Elected cost																											
6																													
7 Listed property. Enter the amount from line 29	7																												
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8																												
9 Tentative deduction. Enter the smaller of line 5 or line 8.	9																												
10 Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10																												
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11																												
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12																												
13 Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 ▶	13																												

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

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

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15 Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16 Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2004 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						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 7 of the instructions)

21 Listed property. Enter amount from line 28	21	
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	
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	

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

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

Section A—Depreciation and Other Information (Caution: See page 8 of the instructions for limits for passenger automobiles.)

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)							25	
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use (see page 8 of the instructions):								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.								29

Section B—Information on Use of Vehicles

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

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

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 10 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
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?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions.)		

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):					
43 Amortization of costs that began before your 2004 tax year.					43
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report.					44

Casualties and Thefts

- ▶ See separate instructions.
- ▶ Attach to your tax return.
- ▶ Use a separate Form 4684 for each casualty or theft.

Identifying number

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

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

- Property **A** _____
- Property **B** _____
- Property **C** _____
- Property **D** _____

	Properties			
	A	B	C	D
2 Cost or other basis of each property				
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions) Note: If line 2 is more than line 3, skip line 4.				
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year				
5 Fair market value before casualty or theft				
6 Fair market value after casualty or theft.				
7 Subtract line 6 from line 5				
8 Enter the smaller of line 2 or line 7				
9 Subtract line 3 from line 8. If zero or less, enter -0-				
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D				
11 Enter the smaller of line 10 or \$100				
12 Subtract line 11 from line 10 Caution: Use only one Form 4684 for lines 13 through 18.				
13 Add the amounts on line 12 of all Forms 4684				
14 Add the amounts on line 4 of all Forms 4684				
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. 				
16 If line 14 is less than line 13, enter the difference				
17 Enter 10% of your adjusted gross income from Form 1040, line 37. Estates and trusts, see instructions				
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return				

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

Identifying number

SECTION B—Business and Income-Producing Property

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

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

- Property A
Property B
Property C
Property D

Table with columns for Properties A, B, C, D and rows 20-28 for cost, insurance, gain, market value, and loss.

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

Summary table 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 one-year property with rows 29-32 for totals and net gain/loss.

Casualty or Theft of Property Held More Than One Year

Table for more-than-one-year property with rows 33-39 for losses, gains, and net results.

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 2004 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions).

1

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						
3 Gain, if any, from Form 4684, line 39						3
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6 Gain, if any, from line 32, from other than casualty or theft						6
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7
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.						
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 Schedule D and skip lines 8, 9, 11, and 12 below.						
8 Nonrecaptured net section 1231 losses from prior years (see instructions)						8
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 Schedule D (see instructions)						9

Part II Ordinary Gains and Losses

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

11 Loss, if any, from line 7						11 ()
12 Gain, if any, from line 7 or amount from line 8, if applicable						12
13 Gain, if any, from line 31						13
14 Net gain or (loss) from Form 4684, lines 31 and 38a						14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36						15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824						16
17 Combine lines 10 through 16						17
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions						18a
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.						18b

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

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

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

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	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

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

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

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

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on Form 1040

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2004 (see instructions)? Yes No

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	
2a Cooperative distributions (Form(s) 1099-PATR)	2a	2b Taxable amount	2b
3a Agricultural program payments (see instructions)	3a	3b Taxable amount	3b
4 Commodity Credit Corporation (CCC) loans (see instructions):			
a CCC loans reported under election		4a	
b CCC loans forfeited	4b	4c Taxable amount	4c
5 Crop insurance proceeds and certain disaster payments (see instructions):			
a Amount received in 2004	5a	5b Taxable amount	5b
c If election to defer to 2005 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2003		5d	
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)		6	
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	

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

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 2004 (see instructions)		
2	Disallowed investment interest expense from 2003 Form 4952, line 7		
3	Total investment interest expense. Add lines 1 and 2		

Part II Net Investment Income

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

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2005. Subtract line 6 from line 3. If zero or less, enter -0-		
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.		

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 2004 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 2003.

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.

2004
Attachment
Sequence No. **73**

▶ See instructions on back.

A Name(s) as shown on return		B Social security number
C Name and address of trust		D Employer identification number
E Type of trust (see instructions) <input type="checkbox"/> Domestic <input type="checkbox"/> Foreign	F Beneficiary's date of birth	G Enter number of trusts from which you received accumulation distributions in this tax year ▶

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				
2 Distributions of income accumulated before you were born or reached age 21	2				
3 Subtract line 2 from line 1	3				
4 Taxes imposed on the trust on amounts from line 3 (from Schedule J (Form 1041), line 37, column (b))	4				
5 Total (add lines 3 and 4)	5				
6 Tax-exempt interest included on line 5 (from Schedule J (Form 1041), line 37, column (c))	6				
7 Taxable part of line 5 (subtract line 6 from line 5)	7				
8 Number of trust's earlier tax years in which amounts on line 7 are considered distributed	8				
9 Average annual amount considered distributed (divide line 3 by line 8)	9				
10 Multiply line 9 by .25	10				
11 Number of earlier tax years to be taken into account (see instructions)	11				
12 Average amount for recomputing tax (divide line 7 by line 11). Enter here and in each column on line 15	12				
13 Enter your taxable income before this distribution for the 5 immediately preceding tax years.	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) 1999

Part II Tax Attributable to the Accumulation Distribution

		(a)	(b)	(c)
14 Enter the amounts from line 13, eliminating the highest and lowest taxable income years	14			
15 Enter amount from line 12 in each column	15			
16 Recomputed taxable income (add lines 14 and 15)	16			
17 Income tax on amounts on line 16	17			
18 Income tax before credits on line 14 income	18			
19 Additional tax before credits (subtract line 18 from line 17)	19			
20 Tax credit adjustment	20			
21 Subtract line 20 from line 19	21			
22 Alternative minimum tax adjustments	22			
23 Combine lines 21 and 22	23			
24 Add columns (a), (b), and (c), line 23	24			
25 Divide the line 24 amount by 3	25			
26 Multiply the amount on line 25 by the number of years on line 11.	26			
27 Enter the amount from line 4	27			
28 Partial tax attributable to the accumulation distribution (subtract line 27 from 26) (If zero or less, enter -0-)	28			

Name of recipient of distribution

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

▶ Attach to Form 1040 or Form 1041.

Identifying number

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

	Yes	No
1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form		
2 Did you roll over any part of the distribution? If "Yes," do not use this form		
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?		
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.		
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 2004 distribution from your own plan		
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		

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

6 Capital gain part from Form 1099-R, box 3	6		
7 Multiply line 6 by 20% (.20) ▶	7		
If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 43, or Form 1041, Schedule G, line 1b, whichever applies.			

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

8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a.	8		
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9		
10 Total taxable amount. Subtract line 9 from line 8	10		
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11		
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		
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000	13		
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14		
15 Multiply line 14 by 20% (.20)	15		
16 Minimum distribution allowance. Subtract line 15 from line 13	16		
17 Subtract line 16 from line 12	17		
18 Federal estate tax attributable to lump-sum distribution	18		
19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19		
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places).	20		
21 Multiply line 16 by the decimal on line 20	21		
22 Subtract line 21 from line 11	22		
23 Multiply line 19 by 10% (.10)	23		
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24		
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25		
26 Multiply line 22 by 10% (.10)	26		
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27		
28 Multiply line 27 by ten (10)	28		
29 Subtract line 28 from line 25. Multiple recipients, see instructions ▶	29		
30 Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 43, or Form 1041, Schedule G, line 1b, whichever applies ▶	30		

Name(s) shown on return

Identifying number

Part I Current Year Credit (Members of a controlled group, see instructions.)

1	Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who began work for you before January 1, 2004, are certified as members of a targeted group; and:																	
a	Worked for you at least 120 hours but fewer than 400 hours \$ × 25% (.25)	1a																
b	Worked for you at least 400 hours \$ × 40% (.40)	1b																
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2																
3	<table border="1" style="width: 100%;"> <tr> <td style="width: 20%;">Work opportunity credits from pass-through entities:</td> <td style="width: 10%;">If you are a—</td> <td style="width: 70%;">Then enter the total of the current year credits from—</td> </tr> <tr> <td>a Shareholder</td> <td>.</td> <td>Schedule K-1 (Form 1120S), box 13, code G, H, or J</td> </tr> <tr> <td>b Partner</td> <td>.</td> <td>Schedule K-1 (Form 1065), box 15, code G, H, or J</td> </tr> <tr> <td>c Beneficiary</td> <td>.</td> <td>Schedule K-1 (Form 1041), line 14</td> </tr> <tr> <td>d Patron</td> <td>.</td> <td>Written statement from cooperative</td> </tr> </table>	Work opportunity credits from pass-through entities:	If you are a—	Then enter the total of the current year credits from—	a Shareholder	.	Schedule K-1 (Form 1120S), box 13, code G, H, or J	b Partner	.	Schedule K-1 (Form 1065), box 15, code G, H, or J	c Beneficiary	.	Schedule K-1 (Form 1041), line 14	d Patron	.	Written statement from cooperative	3	
Work opportunity credits from pass-through entities:	If you are a—	Then enter the total of the current year credits from—																
a Shareholder	.	Schedule K-1 (Form 1120S), box 13, code G, H, or J																
b Partner	.	Schedule K-1 (Form 1065), box 15, code G, H, or J																
c Beneficiary	.	Schedule K-1 (Form 1041), line 14																
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.)	4																

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 43	}	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	
b	Credits from Form 1040, lines 46 through 49 and 51 through 53	8b	
c	Possessions tax credit (Form 5735, line 17 or 27)	8c	
d	Credits for fuel from a nonconventional source	8d	
e	Qualified electric vehicle credit (Form 8834, line 20)	8e	
f	Add lines 8a through 8e	8f	
9	Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	
10	Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0-	10	
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	
12	Tentative minimum tax (see instructions)	12	
13	Enter the greater of line 11 or line 12	13	
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 54; 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	

At-Risk Limitations

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return

Identifying number

Description of activity (see page 2 of the instructions)

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts
(see page 2 of the instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1		
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:			
a	Schedule D	2a		
b	Form 4797	2b		
c	Other form or schedule	2c		
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3		
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	()
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5		

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6		
7	Increases for the tax year (see page 4 of the instructions)	7		
8	Add lines 6 and 7	8		
9	Decreases for the tax year (see page 4 of the instructions)	9		
10a	Subtract line 9 from line 8	10a		
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b		

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for 2003, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11		
12	Increases at effective date	12		
13	Add lines 11 and 12	13		
14	Decreases at effective date	14		
15	Amount at risk (check box that applies):	15		
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.			
b	<input type="checkbox"/> From 2003 Form 6198, line 19b. Do not enter the amount from line 10b of the 2003 form.			
16	Increases since (check box that applies):	16		
a	<input type="checkbox"/> Effective date			
b	<input type="checkbox"/> The end of your 2003 tax year			
17	Add lines 15 and 16	17		
18	Decreases since (check box that applies):	18		
a	<input type="checkbox"/> Effective date			
b	<input type="checkbox"/> The end of your 2003 tax year			
19a	Subtract line 18 from line 17	19a		
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b		

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20		
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover	21	()

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.

Installment Sale Income

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**
▶ **Use a separate form for each sale or other disposition of property on the installment method.**

2004
Attachment
Sequence No. **79**

Name(s) shown on return

Identifying number

- 1 Description of property ▶
- 2a Date acquired (month, day, year) ▶ / / b Date sold (month, day, year) ▶ / /
- 3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . . . Yes No
- 4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . Yes No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

5	Selling price including mortgages and other debts. Do not include interest whether stated or unstated	5	
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	
7	Subtract line 6 from line 5	7	
8	Cost or other basis of property sold	8	
9	Depreciation allowed or allowable	9	
10	Adjusted basis. Subtract line 9 from line 8	10	
11	Commissions and other expenses of sale	11	
12	Income recapture from Form 4797, Part III (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)	14	
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	
16	Gross profit. Subtract line 15 from line 14	16	
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	
18	Contract price. Add line 7 and line 17	18	

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions	19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20	
21	Payments received during year (see instructions). Do not include interest, whether stated or unstated	21	
22	Add lines 20 and 21	22	
23	Payments received in prior years (see instructions). Do not include interest, whether stated or unstated	23	
24	Installment sale income. Multiply line 22 by line 19	24	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	26	

Part III Related Party Installment Sale Income. **Do not** complete if you received the final payment this tax year.

- 27 Name, address, and taxpayer identifying number of related party
- 28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . Yes No
- 29 **If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.**
 - a The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ▶ / /
 - b The first disposition was a sale or exchange of stock to the issuing corporation.
 - c The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
 - d The second disposition occurred after the death of the original seller or buyer.
 - e It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
- 30 Selling price of property sold by related party
- 31 Enter contract price from line 18 for year of first sale
- 32 Enter the **smaller** of line 30 or line 31
- 33 Total payments received by the end of your 2004 tax year (see instructions)
- 34 Subtract line 33 from line 32. If zero or less, enter -0-
- 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale
- 36 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)
- 37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)

Credit for Alcohol Used as Fuel

► Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit

Type of Alcohol Fuel	(a) Number of Gallons Sold or Used	(b) Rate *	(c) Column (a) x Column (b)
1 Qualified ethanol fuel production (in gallons)	1	\$.10	
2 Straight alcohol and alcohol mixtures:			
a 190 proof or greater (in gallons)	2a	\$.52 (\$.51**)	
b Less than 190 proof but at least 150 proof (in gallons)	2b	\$.3852 (\$.3778**)	
3 Add lines 1, 2a, and 2b in both columns	3		
4 Other fuels blended with the alcohol on lines 2a and 2b	4		
5a Total gallons of fuel. Add lines 3 and 4 (column (a))	5a		
b Total gallons containing less than 5.7% of 190-proof alcohol or that are exempt from excise taxes (see instructions)	5b		
6 Subtract line 5b from line 5a	6		
7 Break down line 6 into the number of gallons of:			
a Aviation fuel for use in noncommercial aviation containing at least 10% alcohol.	7a	\$.132 (\$.131**)	
b Gasohol (and other fuels) containing less than 85% alcohol (see instructions)	7b	(see instructions)	
c Special motor fuel containing 85% or more alcohol (see instructions)	7c	\$.0525 (\$.0515**)	
8 Add lines 7a through 7c, column (c)			8
9 Subtract line 8 from line 3. Include this amount in your income for 2004			9
10 Alcohol fuel credit(s) from a partnership, S corporation, estate, or trust (see instructions)			10
11 Current year credit. Add lines 9 and 10			11

*Only the rate for ethanol is shown. See instructions for lines 2 and 7 for rates for alcohol other than ethanol.
** Rate effective after December 31, 2004.

Part II Allowable Credit See *Who must file Form 3800* to find out if you complete the lines below or file Form 3800.

12 Regular tax before credits:			
• Individuals. Enter the amount from Form 1040, line 43	}		12
• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
13 Alternative minimum tax:			
• Individuals. Enter the amount from Form 6251, line 35	}		13
• Corporations. Enter the amount from Form 4626, line 14			
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
14 Add lines 12 and 13			14
15a Foreign tax credit	15a		15f
b Credits from Form 1040, lines 46 through 49 and 51 through 53	15b		
c Possessions tax credit (Form 5735, line 17 or 27)	15c		
d Credit for fuel from a nonconventional source	15d		
e Qualified electric vehicle credit (Form 8834, line 20)	15e		
f Add lines 15a through 15e.			
16 Net income tax. Subtract line 15f from line 14. If zero, skip lines 17 through 20 and enter -0- on line 21			16
17 Net regular tax. Subtract line 15f from line 12. If zero or less, enter -0-	17		18
18 Enter 25% (.25) of the excess, if any, of line 17 over \$25,000 (see instructions)	18		
19 Tentative minimum tax (see instructions)	19		
20 Enter the greater of line 18 or line 19			20
21 Subtract line 20 from line 16. If zero or less, enter -0-			21
22 Credit allowed for the current year. Enter the smaller of line 11 or line 21 here and on Form 1040, line 54; 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 21 is smaller than line 11, see instructions			22

▶ 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	Basic research payments paid or incurred to qualified organizations (see instructions)	1		
2	Qualified organization base period amount	2		
3	Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	4		
5	Cost of supplies	5		
6	Rental or lease costs of computers (see instructions)	6		
7	Enter the applicable percentage of contract research expenses (see instructions)	7		
8	Total qualified research expenses. Add lines 4 through 7	8		
9	Enter fixed-base percentage, but not more than 16% (see instructions)	9		%
10	Enter average annual gross receipts (see instructions)	10		
11	Multiply line 10 by the percentage on line 9	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		
13	Multiply line 8 by 50% (.50)	13		
14	Enter the smaller of line 12 or line 13	14		
15	Add lines 3 and 14	15		
16	Regular credit. If you are not electing the reduced credit under section 280C(c), multiply line 15 by 20% (.20), enter the result, and see the instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 15 by 13% (.13) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space. Go to Section C	16		

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

17	Basic research payments paid or incurred to qualified organizations (see the line 1 instructions)	17		
18	Qualified organization base period amount	18		
19	Subtract line 18 from line 17. If zero or less, enter -0-	19		
20	Multiply line 19 by 20% (.20)	20		
21	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	21		
22	Cost of supplies	22		
23	Rental or lease costs of computers (see the line 6 instructions)	23		
24	Enter the applicable percentage of contract research expenses (see the line 7 instructions)	24		
25	Total qualified research expenses. Add lines 21 through 24	25		
26	Enter average annual gross receipts (see the line 10 instructions)	26		
27	Multiply line 26 by 1% (.01)	27		
28	Subtract line 27 from line 25. If zero or less, enter -0-	28		
29	Multiply line 26 by 1.5% (.015)	29		
30	Subtract line 29 from line 25. If zero or less, enter -0-	30		
31	Subtract line 30 from line 28	31		
32	Multiply line 26 by 2% (.02)	32		
33	Subtract line 32 from line 25. If zero or less, enter -0-	33		
34	Subtract line 33 from line 30	34		
35	Multiply line 31 by 2.65% (.0265)	35		
36	Multiply line 34 by 3.2% (.032)	36		
37	Multiply line 33 by 3.75% (.0375)	37		
38	Add lines 20, 35, 36, and 37	38		
39	Alternative incremental credit. If you are not electing the reduced credit under section 280C(c), enter the amount from line 38, and see the line 16 instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 38 by 65% (.65) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space	39		

Section C—Current Year Credit for Increasing Research Activities

40	Pass-through research credit(s) from a partnership, S corporation, estate, or trust	40		
41	Current year credit. Add line 16 or line 39 to line 40, and go to Part II on the back	41		

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

42	Regular tax :			
	• Individuals. Enter the amount from Form 1040, line 43	}		42
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable line of your return			
43	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35.	}		43
	• Corporations. Enter the amount from Form 4626, line 14.			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
44	Add lines 42 and 43			44
45a	Foreign tax credit	45a		
b	Credits from Form 1040, lines 46 through 49, and 51 through 53	45b		
c	Possessions tax credit (Form 5735, line 17 or 27)	45c		
d	Credit for fuel from a nonconventional source	45d		
e	Qualified electric vehicle credit (Form 8834, line 20)	45e		
f	Add lines 45a through 45e			45f
46	Net income tax. Subtract line 45f from line 44. If zero, skip lines 47 through 50 and enter -0- on line 51			46
47	Net regular tax. Subtract line 45f from line 42. If zero or less, enter -0-	47		
48	Enter 25% (.25) of the excess, if any, of line 47 over \$25,000 (see instructions)	48		
49	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 33	}		49
	• Corporations. Enter the amount from Form 4626, line 12.			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54			
50	Enter the greater of line 48 or line 49			50
51	Subtract line 50 from line 46. If zero or less, enter -0-			51
52	Credit allowed for the current year. Individuals, estates, and trusts: Enter the smallest of line 41, line 51, or the amount from the formula in the instructions for line 52 here and on Form 1040, line 54; or Form 1041, Schedule G, line 2c. Corporations: Enter the smaller of line 41 or line 51 here and on Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; or the applicable line of other returns. If line 52 is smaller than line 41, see instructions			52

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

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

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

Recordkeeping 16 hr., 58 min.
Learning about the law or the form 1 hr., 40 min.
Preparing and sending the form to the IRS 2 hr., 2 min.

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

Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

OMB No. 1545-0790

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

Attachment Sequence No. **84**

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

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

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

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

3 Check applicable box to identify type of pass-through entity:
 (a) Partnership (b) Electing large partnership (c) S corporation (d) Estate (e) Trust (f) REMIC

4 Identifying number of pass-through entity	6 Tax shelter registration number (if applicable) of pass-through entity
5 Name, address, and ZIP code of pass-through entity	7 Internal Revenue Service Center where pass-through entity filed its return
	8 Tax year of pass-through entity / / to / /
	9 Your tax year / / to / /

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				
10						
11						
12						
13						

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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Investor Reporting of Tax Shelter Registration Number

▶ **Attach to your tax return.**

▶ **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
(a) Tax Shelter Name		(b) Tax Shelter Registration Number (11-digit number)	(c) Tax Shelter Identifying Number
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8271 to report the tax shelter registration number the IRS assigns to certain tax shelters required to be registered under section 6111 ("registration- required tax shelters") and to report the name and identifying number of the tax shelter. This information must be reported even if the particular interest is producing net income for the filer of Form 8271. Use additional forms to report more than 10 tax shelter registration numbers.

Note: A tax shelter registration number does not indicate that the tax shelter or its claimed tax benefits have been reviewed, examined, or approved by the IRS.

Who Must File

Any person claiming or reporting any deduction, loss, credit, or other tax benefit, or reporting any income on any tax return from an interest purchased or otherwise acquired in a registration- required tax shelter must file Form 8271. If you are an investor in a partnership or an S corporation, look at item G, Schedule K-1 (Form 1065), or item C, Schedule K-1 (Form 1120S). If a tax shelter registration number or the words "Applied for" appear there, then the entity is a registration-required tax shelter. If the interest is purchased or otherwise acquired by a pass-through entity, both the pass-through entity and its partners, shareholders, or beneficiaries must file Form 8271.

A pass-through entity that is the registration-required tax shelter does not have to prepare Form 8271 and give copies to its partners, shareholders, or beneficiaries unless the pass-through entity itself has invested in a registration-required tax shelter.

In certain cases, a tax shelter that does not expect to reduce the cumulative tax liability of any investor during the 5-year period ending after the date the investment is first offered for sale may be considered a "projected income investment." Such a tax shelter will not have to register, and thus not have to furnish a tax shelter registration number to investors, unless and until it ceases to be a projected income investment. It is possible, therefore, that you may not be furnished a tax shelter registration number, and not have to report it, for several years after you purchase or otherwise acquire your interest in the tax shelter. If you are later furnished a tax shelter registration number because the tax shelter ceased to be a projected income investment, follow these instructions. However, you must file Form 8271 only for tax years ending on or after the date the tax shelter ceases to be a projected income investment.

Note: Even if you have an interest in a registration-required tax shelter, you do not have to file Form 8271 if you did not claim or report any deduction, loss, credit, or other tax benefit, or report any income on your tax return from an interest in the registration-required tax shelter. This could occur, for example, if for a particular year you are unable to claim any portion of a loss because of the passive activity loss limitations, and that loss is the only tax item reported to you from the shelter.

Filing Form 8271

Attach Form 8271 to any return on which a deduction, loss, credit, or other tax benefit is claimed or reported, or any income reported, from an interest in a registration-required tax shelter. These returns include applications for tentative refunds (Forms 1045 and 1139) and amended returns (Forms 1040X and 1120X).

Furnishing Copies of Form 8271 to Investors

A pass-through entity that has invested in a registration-required tax shelter must furnish copies of its Form 8271 to its partners, shareholders, or beneficiaries.

However, in the case where (a) the pass-through entity acquired at least a 50% interest in one tax year in a registered tax shelter (and in which it had not held an interest in a prior year), and (b) the investment would not meet the definition of a tax shelter immediately following the acquisition if it had been offered for sale at that time, the pass-through entity need not distribute copies of Form 8271 to its investors. The pass-through entity alone is required to prepare Form 8271 and include it with the entity tax return.

Penalty For Not Including Registration Number on Return

A \$250 penalty will be charged for each failure to include a tax shelter registration number on a return on which it is required to be included unless the failure is due to reasonable cause.

Specific Instructions Investor's Identifying Number

Enter the social security number or employer identification number shown on the return to which this Form 8271 is attached.

Investor's Tax Year Ended

Enter the date the tax year ended for the return to which this Form 8271 is attached.

Disclosure Statement

Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement. See separate instructions.

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number shown on return

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					
2					
3					

Part II Detailed Explanation (see instructions)

1

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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>2 Identifying number of pass-through entity</p> <hr/> <p>3 Tax year of pass-through entity <div style="text-align: center;"> / / to / / </div> </p> <hr/> <p>4 Internal Revenue Service Center where the pass-through entity filed its return</p>
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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

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					
2					
3					

Part II Detailed Explanation (See instructions.)

1

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2

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3

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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).

1 Name, address, and ZIP code of pass-through entity	2 Identifying number of pass-through entity
	3 Tax year of pass-through entity / / to / /
	4 Internal Revenue Service Center where the pass-through entity filed its return

Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service

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

2004
Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

Part I 2004 Passive Activity Loss

Caution: See the instructions for Worksheets 1, 2, and 3 on pages 7 and 8 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation see **Special Allowance for Rental Real Estate Activities** on page 3 of the instructions.)

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

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

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

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. See page 8 for an example.

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

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II on page 8.

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

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total			15
16 Total losses allowed from all passive activities for 2004. Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return			16

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
Total. Enter on Form 8582, lines 1a, 1b, and 1c.					

Worksheet 2—For Form 8582, Lines 2a and 2b (See page 8 of the instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b.			

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
Total. Enter on Form 8582, lines 3a, 3b, and 3c.					

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See page 9.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

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
Total			1.00	

Worksheet 6—Allowed 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) Unallowed loss	(c) Allowed loss
Total	▶			

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
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule. ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule. ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule. ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶			1.00		

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 2004 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		
b	Prior year unallowed credits from Worksheet 1, column (b)	1b		
c	Add lines 1a and 1b	1c		

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		
b	Prior year unallowed credits from Worksheet 2, column (b)	2b		
c	Add lines 2a and 2b	2c		

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		
b	Prior year unallowed credits from Worksheet 3, column (b)	3b		
c	Add lines 3a and 3b	3c		

All Other Passive Activity Credits (See Lines 4a through 4c on page 9.)

4a	Credits from Worksheet 4, column (a)	4a		
b	Prior year unallowed credits from Worksheet 4, column (b)	4b		
c	Add lines 4a and 4b	4c		

5	Add lines 1c, 2c, 3c, and 4c	5		
6	Enter the tax attributable to net passive income (see page 9)	6		
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		

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		
9	Enter \$150,000. If married filing separately, see page 10	9		
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		
11	Subtract line 10 from line 9	11		
12	Multiply line 11 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see page 11	12		
13a	Enter the amount, if any, from line 10 of Form 8582	13a		
b	Enter the amount, if any, from line 14 of Form 8582	13b		
c	Add lines 13a and 13b	13c		
14	Subtract line 13c from line 12	14		
15	Enter the tax attributable to the amount on line 14 (see page 11)	15		
16	Enter the smaller of line 8 or line 15	16		

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
18	Enter the amount from line 16				18
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
20	Enter the smaller of line 2c or line 19				20
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			
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			
23	Subtract line 22 from line 21	23			
24	Multiply line 23 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see page 12	24			
25a	Enter the amount, if any, from line 10 of Form 8582	25a			
b	Enter the amount, if any, from line 14 of Form 8582	25b			
c	Add lines 25a and 25b	25c			
26	Subtract line 25c from line 24	26			
27	Enter the tax attributable to the amount on line 26 (see page 12)	27			
28	Enter the amount, if any, from line 18	28			
29	Subtract line 28 from line 27				29
30	Enter the smaller of line 20 or line 29				30

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
32	Enter the amount from line 30				32
33	Subtract line 32 from line 31. If zero, enter -0- here and on line 36				33
34	Enter the smaller of line 3c or line 33				34
35	Tax attributable to the remaining special allowance (see page 12)				35
36	Enter the smaller of line 34 or line 35				36

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
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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

39 Name of passive activity disposed of ►

40 Description of the credit property for which the election is being made ►

41 Amount of unallowed credit that reduced your basis in the property ► \$

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Number of Forms 8609 attached			
2	Eligible basis of buildings (total from attached Schedules A (Form 8609), line 1)		2	
3a	Qualified basis of low-income buildings (total from attached Schedules A (Form 8609), line 3)		3a	
b	Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.			
(i)	(ii)	(iii)	(iv)	
4	Current year credit from attached Schedules A (Form 8609) (see instructions)		4	
5	Low-income housing credits from pass-through entities (if more than one entity, see instructions):			
	If you are a—	Then enter the total of the current year credits from—		
a	Shareholder	Schedule K-1 (Form 1120S), 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), line 14		
		EIN of pass-through entity	5	
6	Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800		6	
7	Current year credit or passive activity credit (see instructions)		7	

Part II Allowable Credit

8	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 43	}	8	
	• 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	
	• 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	
11a	Foreign tax credit	11a		
b	Credits from Form 1040, lines 46 through 49 and 51 through 53	11b		
c	Possessions tax credit (Form 5735, line 17 or 27)	11c		
d	Credit for fuel from a nonconventional source	11d		
e	Qualified electric vehicle credit (Form 8834, line 20)	11e		
f	Add lines 11a through 11e.		11f	
12	Net income tax. Subtract line 11f from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17		12	
13	Net regular tax. Subtract line 11f from line 8. If zero or less, enter -0-	13		
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	14		
15	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 33.	}	15	
	• 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	
17	Subtract line 16 from line 12. If zero or less, enter -0-		17	
18	Credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form 1040, line 54; 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	

Low-Income Housing Credit Allocation Certification

OMB No. 1545-0988

▶ **The building owner must attach Form 8609 and
Schedule A (Form 8609) to its Federal income tax return.**

Attachment
Sequence No. **36**

Part I Allocation of Credit

Check if: Addition to Qualified Basis Amended Form

A Address of building (do not use P.O. box) (see instructions)	B Name and address of housing credit agency
C Name, address, and TIN of building owner receiving allocation TIN ▶	D Employer identification number of agency E Building identification number (BIN)

1a Date of allocation ▶	1b	
2 Maximum applicable credit percentage allowable	2	%
3a Maximum qualified basis	3a	
b Check here ▶ <input type="checkbox"/> if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)	3b	1 _ _ %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4	%
5 Date building placed in service ▶		
6 Check the boxes that describes the allocation for the building (check those that apply): a <input type="checkbox"/> Newly constructed and federally subsidized b <input type="checkbox"/> Newly constructed and not federally subsidized c <input type="checkbox"/> Existing building d <input type="checkbox"/> Sec. 42(e) rehabilitation expenditures federally subsidized e <input type="checkbox"/> Sec. 42(e) rehabilitation expenditures not federally subsidized f <input type="checkbox"/> Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) g <input type="checkbox"/> Allocation subject to nonprofit set-aside under sec. 42(h)(5)		

Signature of Authorized Housing Credit Agency Official—Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of section 42 of the Internal Revenue Code, and that I have examined Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official	Name (please type or print)	Date
----------------------------------	-----------------------------	------

Part II First-Year Certification—Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7	
8a Original qualified basis of the building at close of first year of credit period	8a	
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10 Check the appropriate box for each election:		
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1)).	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	<input type="checkbox"/> Yes	
c Elect minimum set-aside requirement (section 42(g)) (see instructions) <input type="checkbox"/> 20-50 <input type="checkbox"/> 40-60	<input type="checkbox"/> 25-60 (N.Y.C. only)	
d Elect deep-rent-skewed project (section 142(d)(4)(B)) (see instructions)	<input type="checkbox"/> 15-40	

Note: A separate **Schedule A (Form 8609)**, Annual Statement, for each building must be filed with the corresponding Form 8609 for each year of the 15-year compliance period.

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)
Department of the Treasury
Internal Revenue Service

Annual Statement

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ **Attach to Form 8609 and file with owner's Federal income tax return.**

A Building owner's name		B Identifying number ▶
		C Building identification number ▶
D	Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? <input type="checkbox"/> Yes <input type="checkbox"/> No. If "No," see instructions.	
E	Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No. If "No," see instructions and stop here.	
F	Was there a decrease in the qualified basis of the above building for this tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No. If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, stop here.	
1	Eligible basis of building	1
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3
4	Part-year adjustment for disposition or acquisition during the tax year	4
5	Credit percentage	5
6	Multiply line 3 or line 4 by the percentage on line 5	6
7	Additions to qualified basis, if any	7
8	Part-year adjustment for disposition or acquisition during the tax year	8
9	Credit percentage. Enter one-third of the percentage on line 5	9
10	Multiply line 7 or line 8 by the percentage on line 9	10
11	Section 42(f)(3)(B) modification	11
12	Add lines 10 and 11	12
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13
14	Disallowed credit due to Federal grants (see instructions)	14
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15
16	Taxpayer's proportionate share of credit for the year (see instructions)	16
17	Adjustments for deferred first-year credit (see instructions)	17
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586.	18

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references that correspond to the 1988, 1991, or 2003 revisions, if different, are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period. Any taxpayer claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only **Form 8586**, Low-Income Housing

Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See **Form 8611**, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If the housing credit agency assigned a BIN and made an allocation but you do not have a copy of the Form 8609 and are eligible to claim the credit, attach an explanation.

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidies and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied,

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

Department of the Treasury
Internal Revenue Service (99)

▶ See instructions on pages 3 and 4.
▶ Attach to Form 1040, 1040NR, or 1041.

Attachment
Sequence No. **74**

Name(s) shown on return

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2003 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2		
3	Minimum tax credit net operating loss deduction (see instructions)	3	()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2003, see instructions	4		
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2003; \$40,250 if single or head of household for 2003; or \$29,000 if married filing separately for 2003. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2003; \$112,500 if single or head of household for 2003; or \$75,000 if married filing separately for 2003. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	<ul style="list-style-type: none"> • If for 2003 you reported capital gain distributions directly on Form 1040, line 13a; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 16 and 17a of Schedule D (Form 1040) (lines 15a and 16a, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 58 here. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2003), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2003) from the result. 	11		
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		
14	Enter the amount from your 2003 Form 6251, line 34, or 2003 Form 1041, Schedule I, line 55	14		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		

Part II Minimum Tax Credit and Carryforward to 2005

16	Enter the amount from your 2003 Form 6251, line 35, or 2003 Form 1041, Schedule I, line 56	16		
17	Enter the amount from line 15 above	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2003 minimum tax credit carryforward. Enter the amount from your 2003 Form 8801, line 26	19		
20	Enter the total of your 2003 unallowed nonconventional source fuel credit and 2003 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21		
22	Enter your 2004 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2004 Form 6251, line 33, or 2004 Form 1041, Schedule I, line 54	23		
24	Subtract line 23 from line 22. If zero or less, enter -0-	24		
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2004 Form 1040, line 54; Form 1040NR, line 49; or Form 1041, Schedule G, line 2d	25		
26	Minimum tax credit carryforward to 2005. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26		

Part III Tax Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part IV of the 2003 Schedule D (Form 1040) (or Part V of the 2003 Schedule D (Form 1041)) or the 2003 Schedule D Tax Worksheet, see the instructions before completing this part.

27	Enter the amount from Form 8801, line 10			27
28	Enter the amount from line 26 of your 2003 Schedule D (Form 1040) (line 23 of the 2003 Schedule D (Form 1041)) or line 13 of your 2003 Schedule D Tax Worksheet*	28		
29	Enter the amount from line 19 of your 2003 Schedule D (Form 1040), or line 15d, column (2), of the 2003 Schedule D (Form 1041)	29		
30	If you did not complete the 2003 Schedule D Tax Worksheet, enter the amount from line 28. Otherwise, add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2003 Schedule D Tax Worksheet	30		
31	Enter the smaller of line 27 or line 30			31
32	Subtract line 31 from line 27			32
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2003), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2003) from the result			33
34	Enter <ul style="list-style-type: none"> • \$56,800 if married filing jointly or qualifying widow(er) for 2003, • \$28,400 if single or married filing separately for 2003, • \$38,050 if head of household for 2003, or • \$1,900 for an estate or trust. 	34		
35	Enter the amount from line 27 of your 2003 Schedule D (Form 1040) (line 24 of the 2003 Schedule D (Form 1041)) or line 14 of the 2003 Schedule D Tax Worksheet*, whichever applies. If you did not complete either Part IV of the 2003 Schedule D (Form 1040) (or Part V of the 2003 Schedule D (Form 1041)) or the 2003 Schedule D Tax Worksheet, enter -0-	35		
36	Subtract line 35 from line 34. If zero or less, enter -0-	36		
37	Enter the smaller of line 27 or line 28	37		
38	Enter the smaller of line 36 or line 37	38		
39	If you did not complete the 2003 Schedule D Tax Worksheet, enter the amount from your 2003 Schedule D (Form 1040), line 43 (or 2003 Schedule D (Form 1041), line 40) (or if that line is blank, the amount from your 2003 Schedule D (Form 1040), line 31 (or 2003 Schedule D (Form 1041), line 28)). Otherwise, enter the amount from line 32 of the Schedule D Tax Worksheet* (or if that line is blank, the amount from line 20 of that worksheet).	39		
40	Enter the smaller of line 38 or line 39. If line 38 is zero, go to line 48	40		
41	Multiply line 40 by 5% (.05)			41
42	Subtract line 40 from line 38. If zero or less, enter -0- and go to line 48	42		
43	Enter your qualified 5-year gain, if any, from your 2003 Schedule D (Form 1040), line 35 (2003 Schedule D (Form 1041), line 32)	43		
44	Enter the smaller of line 42 or line 43	44		
45	Multiply line 44 by 8% (.08)			45
46	Subtract line 44 from line 42	46		
47	Multiply line 46 by 10% (.10)			47
48	Subtract line 40 from line 39	48		
49	Subtract line 38 from line 37	49		
50	Enter the smaller of line 48 or line 49	50		
51	Multiply line 50 by 15% (.15)			51
52	Subtract line 50 from line 49	52		
53	Multiply line 52 by 20% (.20)			53
54	If line 29 is zero or blank, skip lines 54 and 55 and go to line 56. Otherwise, go to line 54.	54		
55	Subtract line 37 from line 31			55
56	Multiply line 54 by 25% (.25)			56
57	Add lines 33, 41, 45, 47, 51, 53, and 55			57
58	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			58
59	Enter the smaller of line 56 or line 57 here and on line 11			59

* The 2003 Schedule D Tax Worksheet is on page D-11 of the 2003 Instructions for Schedule D (Form 1040) (page 37 of the 2003 Instructions for Form 1041).

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		
2	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2		
3	Pass-through orphan drug credits from an S corporation, partnership, estate, or trust	3		
4	Current year credit. Add lines 2 and 3	4		

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 43	}	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		
b	Credits from Form 1040, lines 46 through 49 and 51 through 53	8b		
c	Possessions tax credit (Form 5735, line 17 or 27)	8c		
d	Credit for fuel from a nonconventional source	8d		
e	Qualified electric vehicle credit (Form 8834, line 20)	8e		
f	Add lines 8a through 8e		8f	
9	Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14		9	
10	Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0-	10		
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11		
12	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 33	}	12	
	• Corporations. Enter the amount from Form 4626, line 12			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54			
13	Enter the greater of line 11 or line 12		13	
14	Subtract line 13 from line 9. If zero or less, enter -0-		14	
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 54; 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	

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)

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

- 1 Description of like-kind property given up ▶
- 2 Description of like-kind property received ▶
- 3 Date like-kind property given up was originally acquired (month, day, year)
- 4 Date you actually transferred your property to other party (month, day, year)
- 5 Date like-kind property you received was identified by written notice to another party (see instructions for 45-day written notice requirement) (month, day, year)
- 6 Date you actually received the like-kind property from other party (month, day, year) (see instructions)
- 7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary) (see instructions)? If "Yes," complete Part II. If "No," go to Part III . . . Yes No

3	/	/
4	/	/
5	/	/
6	/	/

Part II Related Party Exchange Information

- 8 Name of related party Relationship to you Related party's identifying number

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

- 9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party directly or indirectly (such as through an intermediary) sell or dispose of any part of the like-kind property received from you in the exchange? . . . Yes No
 - 10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? . . . Yes No
- If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is not the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 unless one of the exceptions on line 11 applies.*
- 11 If one of the exceptions below applies to the disposition, check the applicable box:
 - a The disposition was after the death of either of the related parties.
 - b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
 - c You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions).

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
- 13 Adjusted basis of other property given up
- 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
- 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)
- 16 FMV of like-kind property you received
- 17 Add lines 15 and 16
- 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)
- 19 **Realized gain or (loss).** Subtract line 18 from line 17
- 20 Enter the smaller of line 15 or line 19, but not less than zero
- 21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)
- 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)
- 23 **Recognized gain.** Add lines 21 and 22
- 24 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions
- 25 **Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23

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

Your social security number

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used only by officers or employees of the executive branch of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used only if the cost of the replacement property exceeds the basis of the divested property.

Form with lines 26-38 for reporting conflict-of-interest sales. Includes fields for date sold, sales price, basis, realized gain, cost of replacement property, deferred gain, and basis of replacement property.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Parts I, II, and III of Form 8824 to report each exchange of business or investment property for property of a like kind. Certain members of the executive branch of the Federal Government use Part IV to elect to defer gain on conflict-of-interest sales.

Multiple exchanges. If you made more than one like-kind exchange, you may file only a summary Form 8824 and attach your own statement showing all the information requested on Form 8824 for each exchange.

When To File

If during the current tax year you transferred property to another party in a like-kind exchange, you must file Form 8824 with your tax return for that year. Also file Form 8824 for the 2 years following the year of a related party exchange.

Like-Kind Exchanges

Generally, if you exchange business or investment property solely for business or investment property of a like kind, no gain or loss is recognized under section 1031. If, as part of the exchange, you also receive other (not like-kind) property or money, gain is recognized to the extent of the other property and money received, but a loss is not recognized.

Section 1031 does not apply to exchanges of inventory, stocks, bonds, notes, other securities or evidence of indebtedness, or certain other assets. See section 1031(a)(2).

Like-kind property. Properties are of like kind if they are of the same nature or

character, even if they differ in grade or quality. Personal properties of a like class are like-kind properties. However, livestock of different sexes are not like-kind properties. Also, personal property used predominantly in the United States and personal property used predominantly outside the United States are not like-kind properties.

Real properties generally are of like kind, regardless of whether they are improved or unimproved. However, real property in the United States and real property outside the United States are not like-kind properties.

Deferred exchanges. A deferred exchange occurs when the property received in the exchange is not received at the same time as the transfer of the property given up. For a deferred exchange to qualify as like-kind, you must comply with the 45-day written notice and receipt requirements explained in the instructions for lines 5 and 6.

Multi-asset exchanges. A multi-asset exchange involves the transfer and receipt of more than one group of like-kind properties. For example, an exchange of

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)

Your social security number

Part I Part of Your Home Used for Business

1 Area used regularly and exclusively for business, regularly for day care, or for storage of inventory or product samples (see instructions)	1	
2 Total area of home	2	
3 Divide line 1 by line 2. Enter the result as a percentage	3	%
<ul style="list-style-type: none"> • For day-care facilities not used exclusively for business, also complete lines 4-6. • All others, skip lines 4-6 and enter the amount from line 3 on line 7. 		
4 Multiply days used for day care during year by hours used per day	4	h r.
5 Total hours available for use during the year (366 days × 24 hours) (see instructions)	5	8,784 h r.
6 Divide line 4 by line 5. Enter the result as a decimal amount	6	
7 Business percentage. For day-care facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3. ▶	7	%

Part II Figure Your Allowable Deduction

8 Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions. See instructions for columns (a) and (b) before completing lines 9-20.	8	
	(a) Direct expenses	(b) Indirect expenses
9 Casualty losses (see instructions)	9	
10 Deductible mortgage interest (see instructions)	10	
11 Real estate taxes (see instructions)	11	
12 Add lines 9, 10, and 11	12	
13 Multiply line 12, column (b) by line 7	13	
14 Add line 12, column (a) and line 13	14	
15 Subtract line 14 from line 8. If zero or less, enter -0-	15	
16 Excess mortgage interest (see instructions)	16	
17 Insurance	17	
18 Repairs and maintenance	18	
19 Utilities	19	
20 Other expenses (see instructions)	20	
21 Add lines 16 through 20	21	
22 Multiply line 21, column (b) by line 7	22	
23 Carryover of operating expenses from 2003 Form 8829, line 41	23	
24 Add line 21 in column (a), line 22, and line 23	24	
25 Allowable operating expenses. Enter the smaller of line 15 or line 24	25	
26 Limit on excess casualty losses and depreciation. Subtract line 25 from line 15	26	
27 Excess casualty losses (see instructions)	27	
28 Depreciation of your home from Part III below	28	
29 Carryover of excess casualty losses and depreciation from 2003 Form 8829, line 42	29	
30 Add lines 27 through 29	30	
31 Allowable excess casualty losses and depreciation. Enter the smaller of line 26 or line 30	31	
32 Add lines 14, 25, and 31	32	
33 Casualty loss portion, if any, from lines 14 and 31. Carry amount to Form 4684, Section B	33	
34 Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶	34	

Part III Depreciation of Your Home

35 Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	35	
36 Value of land included on line 35	36	
37 Basis of building. Subtract line 36 from line 35	37	
38 Business basis of building. Multiply line 37 by line 7	38	
39 Depreciation percentage (see instructions)	39	%
40 Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above	40	

Part IV Carryover of Unallowed Expenses to 2005

41 Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-	41	
42 Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-	42	

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								
2	Multiply line 1 by 15% (.15)	2								
3	Enhanced oil recovery credits from pass-through entities:	3								
	<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 G, H, or V</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), Box 15, code G, H, or U</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 G, H, or V	b Partner	Schedule K-1 (Form 1065), Box 15, code G, H, or U			
If you are a—	Then enter the total of the current year credits from—									
a Shareholder	Schedule K-1 (Form 1120S), Box 13, code G, H, or V									
b Partner	Schedule K-1 (Form 1065), Box 15, code G, H, or U									
4	Current year credit. Add lines 2 and 3	4								

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:	5		
	• Individuals. Enter the amount from Form 1040, line 43	}		
	• 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:	6		
	• 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			
7	Add lines 5 and 6	7		
8a	Foreign tax credit	8a		
b	Credits from Form 1040, lines 46 through 49 and 51 through 53	8b		
c	Possessions tax credit (Form 5735, line 17 or 27)	8c		
d	Credit for fuel from a nonconventional source	8d		
e	Qualified electric vehicle credit (Form 8834, line 20)	8e		
f	Add lines 8a through 8e	8f		
9	Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9		
10	Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0-	10		
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11		
12	Tentative minimum tax (see instructions):	12		
	• 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			
13	Enter the greater of line 11 or line 12	13		
14	Subtract line 13 from line 9. If zero or less, enter -0-	14		
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 54; 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		

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 2004, there is no reduction of the credit.

Definitions

Qualified enhanced oil recovery costs means:

1. Any amount paid or incurred during the tax year for tangible property—
 - a. 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

Reportable Transaction Disclosure Statement

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

Name(s) shown on return	Identifying number
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Number, street, and room or suite no. _____

City or town, state, and ZIP code _____

1a Name of reportable transaction	1b Tax shelter registration number (11-digits) (if any)
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2 Identify the type of reportable transaction. Check the box(es) that apply (see instructions).

- | | |
|--|--|
| <p>a <input type="checkbox"/> Listed transaction</p> <p>b <input type="checkbox"/> Confidential transaction</p> <p>c <input type="checkbox"/> Transaction with contractual protection</p> | <p>d <input type="checkbox"/> Loss transaction</p> <p>e <input type="checkbox"/> Transaction with significant book-tax difference</p> <p>f <input type="checkbox"/> Transaction with brief asset holding period</p> |
|--|--|

3 If the transaction is a "listed transaction" or substantially similar to a listed transaction, identify the listed transaction (see instructions) ▶ _____

4 Enter the number of transactions reported on this form ▶ _____

5 If you invested in the transaction through another entity, such as a partnership, an S corporation, or a foreign corporation, identify the name and employer identification number (EIN) (if any) of that entity ▶ _____

6 Enter in **columns (a) and (b)** 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.

(a) Name	(b) Address

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).

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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).

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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).

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