

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

**Tax Year 2004**

**Publication 1345A**

**This documents supplements  
Publication 1345 (Rev. 11-2004)**

**This revision supercedes  
Publication 1345A (Rev. 12-2003)**

**Catalog Number 15713E**

# Tax Year 2004 IRS *e-file* Calendar

For Tax Period January 1 – December 31, 2004

---

Transmitting of live IRS Individual Income Tax Returns begins January 14, 2005

---

**Last date for...**

Transmitting timely filed returns April 15, 2005

Transmitting timely filed Forms 4868 April 15, 2005

Retransmitting rejected timely filed returns April 20, 2005

Retransmitting rejected timely filed Forms 4868 April 20, 2005

Transmitting timely filed Forms 4868 or 2350 to meet overseas exception June 15, 2005

Retransmitting rejected timely filed Forms 4868 or 2350 to meet overseas exception June 20, 2005

Transmitting returns on extension from Forms 4868 August 15, 2005

Transmitting timely filed Forms 2688 August 15, 2005

Retransmitting rejected returns on extension from Forms 4868 August 20, 2005

Retransmitting rejected timely filed Forms 2688 August 20, 2005

Transmitting late or returns on extension from Forms 2688 October 17, 2005

Retransmitting rejected late returns or returns on extension from Forms 2688 October 22, 2005

Transmitting test transmissions No cut off date

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

---

[Intentionally blank]

# Table of Contents

## Part I – Information Directories

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

## Part II—Tax Year 2003 Filing Season Information

IRS <i>e-file</i> Updates	Page 14
Accepted Forms and Schedules	Page 20
Country Codes	Page 22
Form 8453	Page 25
Form 8453-OL	Page 27
Form 8878	Page 29
Form 8879	Page 31
Form 9325	Page 33

## Part III—Error Reject Code Explanations

Error Reject Code Explanations for Individual Income Tax Returns	Page 38
Error Reject Code Explanations for Electronically Transmitted Documents	Page 102

## Appendix

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

[Intentionally blank]

---

# **PART I**

## **Information Directories**

---

[Intentionally blank]

## The IRS *e-file* Telephone Directory

Topic	Services Offered	Number
<b>APPLICATION AND SUITABILITY</b>	Questions and status of application and suitability to participate in IRS <i>e-file</i>	1-866-255-0654
<b>CREDIT CARD PAYMENTS</b>	Pay an actual or estimated balance due of individual income tax.	1-800-2PAYTAX <a href="http://www.officialpayments.com">www.officialpayments.com</a>  1-888-PAY-1040 <a href="http://www.pay1040.com">www.pay1040.com</a>
<b>e-HELP</b>	IRS <i>e-file</i> and e-services questions and issues; ALL Transmission problems and PATS testing questions	1-866-255-0654 (If outside of the 50 US states or US territories, call the international phone number: 1-512-416-7750)
<b>ELECTRONIC FILING BULLETIN BOARD</b>	Requires modem; IRS <i>e-file</i> operations and administrative information, updated periodically; downloadable files	859-292-0137
<b>ELECTRONIC FEDERAL TAX PAYMENT SYSTEM</b>	Make ALL your federal tax payments, including income, employment, and excise taxes	1-800-555-4477
<b>ELECTRONIC FUNDS WITHDRAWAL (DIRECT DEBIT) PAYMENTS</b>	Check the status or cancel scheduled payments	1-888-353-4537
<b>FINGERPRINT CARDS</b>	Obtain cards for principals and Responsible Officials for new or revised applications	1-866-255-0654
<b>FORMS BY FAX</b>	Need 5 digit fax order number from tax package or catalog	703-368-9694
<b>FRAUD</b>	Report suspicious activity in IRS <i>e-file</i> , refer to <a href="http://www.irs.gov">www.irs.gov</a> for more information.	1-800-829-0433
<b>PUBLICATIONS</b>	Order IRS publications and forms by phone	1-800-829-3676
<b>SOCIAL SECURITY ADMINISTRATION</b>	For assistance if returns reject due to problems with SSNs, name controls or dates of birth	1-800-772-1213
<b>TAX FORMS</b>	Order IRS forms and publications by phone	1-800-829-3676
<b>TAX HELP</b>	IRS tax assistance	1-800-829-1040
<b>REFUND HOT LINE (refund info)</b>	Automated refund information – wait at least 3 weeks after acknowledgment before calling	1-800-829-1954
<b>TELETAX (tax help)</b>	Automated tax help– see topic numbers in tax package	1-800-829-4477

[Intentionally blank]

# The IRS Web Site

[www.irs.gov](http://www.irs.gov)

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

Go to [www.irs.gov/efile](http://www.irs.gov/efile) to find:

## **e-file for Tax Professionals**

### **Get Ready, Get Set, Go!**

Important notes and dates about IRS *e-file* for the 2005 Filing Season

### **IRS e-file Application Updates**

Information on submitting a new or revised e-file application

### **e-services**

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

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

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

### **QuickAlerts**

Important *e-file* messages

### **Electronic Payment Options**

Information on tax types and processing periods for electronic payments

### **e-file Library**

The IRS *e-file* Library

### **Federal/State e-file**

Information for Federal/State *e-file*

### **e-file Resources for Providers and EROs**

Includes Marketing Toolkit with *e-file* promotional products

### **Subscription Services**

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

## **e-file for Individual Taxpayers**

### **e-file Partners for Individual Taxpayers**

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

Go to [www.irs.gov/taxpros](http://www.irs.gov/taxpros) to find:

Current tax information for tax professionals

Go to [www.irs.gov/newsroom](http://www.irs.gov/newsroom) to find:

Latest information from the IRS

## IRS *e-file* SUBMISSION PROCESSING CENTER Tax Year 2004 Relationships

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

**Fed/State Participants are shown in bold print.**

## STATE e-file COORDINATORS

<p>ALABAMA DEPARTMENT OF REVENUE  <a href="http://www.ador.state.al.us">http://www.ador.state.al.us</a>                  Buddy Bray, Coordinator                  Individual and Corporate Tax Division                  Gordon Persons Bldg. Room 4340                  50 N. Ripley St.                  Montgomery, Al 36104</p>	<p>E-mail: <a href="mailto:bbray@revenue.state.al.us">bbray@revenue.state.al.us</a>                  Telephone (334) 242-1219                  Fax: (334) 353-8068</p>
<p>Arizona Department of Revenue  <a href="http://www.azdor.gov">www.azdor.gov</a>                  Donna Muccilli, E-File Administrator                  Office of Electronic Filing                  1600 West Monroe Ave. 6<sup>th</sup> Floor                  Phoenix, AZ 85007                   Alternate: Steve Lee, E-File</p>	<p>E-mail: <a href="mailto:efile@ezdor.gov">efile@ezdor.gov</a>                  Telephone (602) 716-6513/6513                  Fax (602) 716-7997                   E-mail: same as above                  Telephone (602) 716-6514</p>
<p>Arkansas Department of Finance and Administration  <a href="http://www.state.ar.us/efile">http://www.state.ar.us/efile</a>                  Dan Brown, Coordinator                  P.O. Box 8094 (ZIP 72203-8094)                  7th and Wolfe Streets B440                  Little Rock, AR 72201</p>	<p>E-mail: <a href="mailto:dan.brown@rev.state.ar.us">dan.brown@rev.state.ar.us</a>                  Telephone (501) 682-7070                  Help Desk (501) 682-7925                  Fax (501) 682-7393</p>
<p>California Franchise Tax Board  <a href="http://www.ftb.ca.gov">http://www.ftb.ca.gov</a>                  Sean McDaniel, Coordinator                  Electronic Processing Section MSA-1                  Franchise Tax Board                  P.O. Box 1468                  Sacramento, CA 95812</p>	<p>E-mail: <a href="mailto:efile@ftb.ca.gov">efile@ftb.ca.gov</a>                  Telephone (916) 845-0353                  Fax (916) 845-0287</p>
<p>Colorado Department of Revenue  <a href="http://www.revenue.state.co.us">http://www.revenue.state.co.us</a>                  Steve Asbell, Coordinator                  1375 Sherman St., Rm. 206                  Denver, CO 80261</p>	<p>E-mail: <a href="mailto:sasbell@spike.dor.state.co.us">sasbell@spike.dor.state.co.us</a>                  Telephone (303) 866-3889                  Fax (303) 866-3211</p>
<p>Connecticut Department of Revenue Services  <a href="http://www.drs.state.ct.us">http://www.drs.state.ct.us</a>                  Jim Annino, Coordinator                  25 Sigourney St.                  Hartford, CT 06106</p>	<p>E-mail: <a href="mailto:jim.annino@po.state.ct.us">jim.annino@po.state.ct.us</a>                  Jim Annino: (860) 297-4713                  Fax (860) 297-4761</p>
<p>Delaware Division of Revenue  <a href="http://www.state.de.us/revenue">http://www.state.de.us/revenue</a>                  James Stewart, Coordinator                  820 N. French St.                  Wilmington, DE 19801</p>	<p>E-mail: <a href="mailto:jastewart@state.de.us">jastewart@state.de.us</a>                  Telephone (302) 577-8170                  Fax (302) 577-8202</p>
<p>District of Columbia  <a href="http://www.dc.gov">http://www.dc.gov</a>                  Office of Chief Financial Officer                  Sonja Peterson, Coordinator                  941 North Capital St., 6<sup>th</sup> Floor                  Washington, DC 20002</p>	<p>E-mail: <a href="mailto:sonja.peterson@dc.gov">sonja.peterson@dc.gov</a>                  Telephone (202) 442-6461                  Fax (202) 442-6330</p>

<p>Georgia Department of Revenue  <a href="http://www.gatax.org">http://www.gatax.org</a>  Sandy Sharpe, Coordinator  1200 Tradeport Blvd. Room 1056  Atlanta, GA 30354</p>	<p>E-mail: <a href="mailto:gaelf@gw.rev.state.ga.us">gaelf@gw.rev.state.ga.us</a>  Help Desk (404) 675-4992  Fax (404) 675-4997</p>
<p>Hawaii Department of Taxation  <a href="http://www.hawaii.gov/tax/tax.html">http://www.hawaii.gov/tax/tax.html</a>  Jessica N. Honbo, Coordinator  P.O. Box 259  Honolulu, HI 96809-0259</p>	<p>E-mail: <a href="mailto:tax.efile@hawaii.gov">tax.efile@hawaii.gov</a>  Telephone: (808) 587-1692  Fax: (808) 587-1488</p>
<p>Idaho State Tax Commission  <a href="http://www.state.id.us">http://www.state.id.us</a>  Dawn Glazier, Coordinator  800 Park Blvd., Plaza IV  Boise, ID 83722-0410</p>	<p>E-mail: <a href="mailto:dglazier@tax.idaho.gov">dglazier@tax.idaho.gov</a>  Telephone (208) 334-7822  Fax (208) 334-7650</p>
<p>Illinois Department of Revenue  <a href="http://www.iltax.com">http://www.iltax.com</a>  Kevin Richards, Coordinator  101 West Jefferson St., 2-249  Springfield, IL 62702</p>	<p>E-mail: <a href="mailto:krichards@revenue.state.il.us">krichards@revenue.state.il.us</a>  Help Desk (217) 524-4767 or 4097  Fax (217) 782-7992</p>
<p>Indiana Department of Revenue  <a href="http://www.in.gov/dor">http://www.in.gov/dor</a>  Bill Dunbar, Coordinator  5150 Decatur Blvd  Indianapolis, IN 46241</p>	<p>E-mail: <a href="mailto:bldunbar@dor.in.gov">bldunbar@dor.in.gov</a>  Telephone (317) 615-2536  Fax (317) 615-2520</p>
<p>Iowa Department of Revenue and Finance  <a href="http://www.state.ia.us/government/drf">http://www.state.ia.us/government/drf</a>  Richard Jacobs, Coordinator  1305 East Walnut, 4th Fl.  Des Moines, IA 50319</p>	<p>E-mail: <a href="mailto:Richard.Jacobs@idrf.state.ia.us">Richard.Jacobs@idrf.state.ia.us</a>  Help Desk (515) 281-4220  Fax (515) 242-6040</p>
<p>Kansas Department of Revenue  <a href="http://www.ksrevenue.org">www.ksrevenue.org</a>  Terry Hunt, Coordinator  915 SW Harrison  Topeka, KS 66625-4066</p>	<p>E-mail: <a href="mailto:Terry_hunt@kdor.state.ks.us">Terry_hunt@kdor.state.ks.us</a>  Telephone (785) 296-4066  Fax (785) 296-0153</p>
<p>Kentucky Revenue Cabinet  <a href="http://revenue.state.gov">http://revenue.state.gov</a>  Judy Ritchie, Coordinator  1266 Louisville Rd.  Frankfort, KY 40620</p>	<p>E-mail: <a href="mailto:Judy.Ritchie@ky.gov">Judy.Ritchie@ky.gov</a>  Telephone (502) 564-5370  Fax (502) 564-9897</p>
<p>Louisiana Department of Revenue  <a href="http://www.rev.louisiana.gov">http://www.rev.louisiana.gov</a>  Naomi Foret, Coordinator  (P.O. Box 201 Zip 70821-0201)  617 North 3rd St.  Baton Rouge, LA 70802</p>	<p>E-mail: <a href="mailto:Naomi.foret@la.gov">Naomi.foret@la.gov</a>  Help Desk (225) 219-2490 or 2492  Fax (225) 219-0870</p>
<p>Maine Revenue Services  <a href="http://www.state.me.us/revenue">http://www.state.me.us/revenue</a>  Michael J. Thompson, Coordinator  State House Station 24  Augusta, Maine 04333</p>	<p>E-mail: <a href="mailto:efile.helpdesk@maine.gov">efile.helpdesk@maine.gov</a>  Telephone (207) 624-9730  Fax (207) 624-9740.</p>
<p>Maryland Office of the Comptroller  <a href="http://www.comp.state.md.us">http://www.comp.state.md.us</a>  Jeane Olson, Coordinator  Van Jones, Assistant  110 Carroll St.  Annapolis, MD 21411</p>	<p>E-mail: : <a href="mailto:jolson@comp.state.md.us">jolson@comp.state.md.us</a>  E-mail: : <a href="mailto:vjones@comp.state.md.us">vjones@comp.state.md.us</a>  Telephone (410) 260-7753  Fax (410) 974-2967</p>

<p>Massachusetts Department of Revenue  <a href="http://www.dor.state.ma.us/">http://www.dor.state.ma.us/</a>  Barry White, Coordinator  (P.O. Box 7013, Boston, MA 02204)  200 Arlington St.  Chelsea, MA 02150</p>	<p>E-mail: <a href="mailto:whiteb@dor.state.ma.us">whiteb@dor.state.ma.us</a>  Phone: (617) 887-5174  Fax (617) 887-5029</p>
<p>Michigan Department of Treasury  <a href="http://www.michigan.gov/treasury">http://www.michigan.gov/treasury</a>  Annette L. Olivier-Wolfe, Manager  430 W. Allegan  Lansing, MI 48922</p>	<p>E-mail: <a href="mailto:MIefile2D@michigan.gov">MIefile2D@michigan.gov</a>  Telephone (517) 636-4450  Fax (517) 636-4444</p>
<p>Minnesota Department of Revenue  <a href="http://www.taxes.state.mn.us">http://www.taxes.state.mn.us</a>  William Grewe, Coordinator  Tax Operations – Electronic Information  600 N. Robert St., M/S 4130  St. Paul, MN 55146-4130</p>	<p>E-mail: <a href="mailto:Efile.DevSupport@state.mn.us">Efile.DevSupport@state.mn.us</a>  Help Desk: (651) 556-3070  Fax: (651) 556-3130</p>
<p>Mississippi State Tax Commission  <a href="http://www.mstc.state.ms.us">http://www.mstc.state.ms.us</a>  Natalie Michael, Coordinator  P.O. Box 1033  Jackson, MS 39215</p>	<p>E-mail: <a href="mailto:nmichael@mstc.state.ms.us">nmichael@mstc.state.ms.us</a>  Help Desk (601) 923-7055  Fax (601) 923-7039</p>
<p>Missouri Department of Revenue  <a href="http://dor.state.mo.us">http://dor.state.mo.us</a>  Jerry Wingate, Coordinator  301 W. High St., Rm. 218  Jefferson City, MO 65105</p>	<p>E-mail: <a href="mailto:Jerry.Wingate@mail.dor.state.mo.us">Jerry.Wingate@mail.dor.state.mo.us</a>  Telephone (573) 522-4300  Fax (573) 526-5915</p>
<p>Montana Department of Revenue  <a href="http://www.mt.gov/revenue">http://www.mt.gov/revenue</a>  Dave Berg, Coordinator  (P.O. Box 5805 zip 59620)  125 North Roberts  Helena, MT 59601</p>	<p>E-mail: <a href="mailto:daberg@state.mt.us">daberg@state.mt.us</a>  Telephone (406) 444-6957  Fax (406) 444-4556 or 406-444-1505</p>
<p>Nebraska Department of Revenue  <a href="http://www.revenue.state.ne.us">http://www.revenue.state.ne.us</a>  Larry Chapman, Coordinator  (P.O. Box 94818, Lincoln, NE 68509-4818)  301 Centennial Mall South  Lincoln, NE 68508</p>	<p>E-mail: <a href="mailto:lchapman@rev.state.ne.us">lchapman@rev.state.ne.us</a>  Telephone (402) 471-5619  Fax (402) 471-5608</p>
<p>New Jersey Division of Revenue  <a href="http://www.state.nj.us/treasury/revenue">http://www.state.nj.us/treasury/revenue</a>  Tim Bachman, Coordinator  (P.O. Box 191 zip 08646-0191)  847 Roebing Avenue  Trenton, NJ 08625</p>	<p>E-mail: <a href="mailto:Tim.Bachman@treas.state.nj.us">Tim.Bachman@treas.state.nj.us</a>  Telephone: (609) 633-1132  Fax: (609) 292-1777</p>
<p>New Mexico Taxation and Revenue  <a href="http://www.state.nm.us/tax">http://www.state.nm.us/tax</a>  Bernie Candelaria, Coordinator  1100 S. St. Francis Drive #3040  Santa Fe, NM 87501</p>	<p>E-mail: <a href="mailto:Bcandelaria@state.nm.us">Bcandelaria@state.nm.us</a>  Telephone (505) 476-1708  Fax (505) 827-0469</p>
<p>New York Department of Taxation and Finance  <a href="http://www.tax.state.ny.us/">http://www.tax.state.ny.us/</a>  Ping Wu, PIT e-file Manager/Coordinator  W.A. Harriman Campus, B8, Room 700  Albany, NY 12227</p>	<p>E-mail: <a href="mailto:ping_wu@tax.state.ny.us">ping_wu@tax.state.ny.us</a>  Help Desk 1-800-353-1096  Fax (518) 485-0449</p>

<p>North Carolina Department of Revenue  <a href="http://www.dor.state.nc.us">http://www.dor.state.nc.us</a>  Johnetta Baugham, Coordinator  (P.O. Box 871 Zip 27602)  501 North Wilmington St.  Raleigh, NC 27604</p>	<p>E-mail: <a href="mailto:Johnetta.Baugham@dornc.com">Johnetta.Baugham@dornc.com</a>  Telephone (919) 733-3117  Fax (919) 715-3165</p>
<p>North Dakota Office of State Tax Commissioner  <a href="http://www.state.nd.us/taxdpt">http://www.state.nd.us/taxdpt</a>  Donna Kohler, Coordinator  Chuck Picard, Assistant Coordinator  600 East Boulevard Ave.  Bismarck, ND 58505-0599</p>	<p>E-mail: <a href="mailto:dkohler@state.nd.us">dkohler@state.nd.us</a>  Telephone (701) 328-3102 or 701-328-3129  Fax (701) 328-3700</p>
<p>Ohio Department of Taxation  <a href="http://www.state.oh.us/tax">http://www.state.oh.us/tax</a>  Karen Fisk, Coordinator  P.O. Box 182847  Columbus, OH 43218-2847</p>	<p>E-mail: <a href="mailto:Karen.Fisk@tax.state.oh.us">Karen.Fisk@tax.state.oh.us</a>  Help Desk (614) 433-7773  Fax (614) 433-7691</p>
<p>Oklahoma Tax Commission  <a href="http://www.oktax.state.ok.us">http://www.oktax.state.ok.us</a>  Darla Young, Coordinator  2501 Lincoln Boulevard  Oklahoma City, OK 73914</p>	<p>E-mail: <a href="mailto:dyoung@oktax.state.ok.us">dyoung@oktax.state.ok.us</a>  Help Desk (405) 521-3124  Fax (405) 522 -1006</p>
<p>Oregon Department of Revenue  <a href="http://www.dor.state.or.us">http://www.dor.state.or.us</a>  Stacey Heller Weeks, Coordinator  955 Center St., N.E.  Salem, OR 97301</p>	<p>E-mail: <a href="mailto:stacey.h.weeks@state.or.us">stacey.h.weeks@state.or.us</a>  Telephone (503) 945-8415  Fax (503) 945-8649</p>
<p>Pennsylvania Department of Revenue  <a href="http://www.revenue.state.pa.us">http://www.revenue.state.pa.us</a>  Richard Santo, Coordinator  Bureau of Individual Taxes  5th Floor Strawberry Square  Harrisburg, PA 17128-0605</p>	<p>E-mail: <a href="mailto:rsanto@state.pa.us">rsanto@state.pa.us</a>  Help Desk (717) 787-4017  Fax (717) 772-4193</p>
<p>Rhode Island Division of Taxation  <a href="http://www.doa.state.ri.us/tax">http://www.doa.state.ri.us/tax</a>  Susan Galvin, Coordinator  Division of Taxation  One Capitol Hill  Providence, RI 02908-5800   M. Paola Laurenza, secondary contact</p>	<p>E-mail: <a href="mailto:galvins@tax.state.ri.us">galvins@tax.state.ri.us</a>  Telephone (401) 222-2263  Fax (401) 222-6288   E-mail: <a href="mailto:mlorenz@tax.state.ri.us">mlorenz@tax.state.ri.us</a>  Telephone: (401) 222-4091  Fax (401) 222-6288</p>
<p>South Carolina Department of Revenue  <a href="http://www.sctax.org">www.sctax.org</a>  Keith Wicker, Coordinator  (P.O. Box 125 29214-0401)  301 Gervais Street  Columbia, SC 29214</p>	<p>E-mail: <a href="mailto:wickerk@sctax.org">wickerk@sctax.org</a>  Telephone (803) 898-5541  Fax (803) 898-5339</p>
<p>Utah State Tax Commission  <a href="http://tax.utah.gov">http://tax.utah.gov</a>  Douglas D. Hansen, Coordinator  210 North 1950 West  Salt Lake City, UT 84134</p>	<p>E-mail: <a href="mailto:ddhanse@utah.gov">ddhanse@utah.gov</a>  Telephone (801) 297-7575  Fax (801) 297-7698</p>
<p>Vermont Department of Taxes  <a href="http://www.state.vt.us/tax/index.htm">http://www.state.vt.us/tax/index.htm</a>  Trilene Roach, Coordinator  109 State Street  Montpelier, VT 05609-1401</p>	<p>E-mail: <a href="mailto:troach@tax.state.vt.us">troach@tax.state.vt.us</a>  Telephone: (802) 828-3055  Fax: (802) 828-3754</p>

<p>Virginia Department of Taxation  <a href="http://www.tax.state.va.us">http://www.tax.state.va.us</a>          Kerry Williams, Coordinator          P.O. Box 27423          Richmond, VA 23261-7423</p>	<p>E-mail: <a href="mailto:ELFcoordinator@tax.state.va.us">ELFcoordinator@tax.state.va.us</a>          E-mail: <a href="mailto:kwilliams@tax.state.va.us">kwilliams@tax.state.va.us</a>          Help desk (804) 367-6100          FAX (804) 367-0224</p>
<p>West Virginia State Tax Department  <a href="http://www.state.wv.us/taxrev">http://www.state.wv.us/taxrev</a>          Jeff Anderson, Coordinator          (P.O. Box 2222 zip 25328)          1001 Lee Street          Charleston, WV 25301</p>	<p>E-mail: <a href="mailto:janderson@tax.state.wv.us">janderson@tax.state.wv.us</a>          Help Desk (304) 558-8655          Fax (304) 558-1991</p>
<p>Wisconsin Department of Revenue  <a href="http://www.dor.state.wi.us">http://www.dor.state.wi.us</a>          Marcia Gray, Coordinator          (P.O. Box 8933, Zip 53708-8933)          2135 Rimrock Road          Madison, WI 53713</p>	<p>E-mail: <a href="mailto:marcia.gray@dor.state.wi.us">marcia.gray@dor.state.wi.us</a>          Telephone (608) 261-4906          Fax (608) 264-9923</p>

**Revised November 2004**

[Intentionally blank]

---

## **PART II**

# **Tax Year 2004 Filing Season Information**

---

[Intentionally blank]

## **IRS e-file Updates for Tax Year 2004**

### **e-services are Now Available**

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

### **Delegated User of e-services**

A Principal or Responsible Official may appoint and authorize individuals to use one or more of the e-services products. These Delegated Users are identified on the IRS *e-file* Application available at [irs.gov](http://irs.gov). A Delegated User should be an employee, partner, or other member of the Firm/Organization or have a business relationship with the Firm/Organization. A Delegated User is not required to meet the same suitability standards as a Principal or Responsible Official. The actions of the Delegated User are the responsibility of the Principal or Responsible Official who appoints the individual. Each Delegated User should usually be listed on only one IRS *e-file* Application. A Delegated User authorized to view and make changes to IRS *e-file* Applications must be listed on each application for which the authority applies. A Delegated User does not need to be listed on more than one application when the authority is to access e-services incentive products. Additional information regarding Delegated Users is available at [irs.gov](http://irs.gov).

**It is important that a Principal or Responsible Official delete Delegated Users and authorities from the IRS *e-file* Application when the Delegated Users are no longer associated with the firm or when the authorities are no longer warranted.**

### **IRS e-file Application**

It is now easier to revise your IRS *e-file Application*. A new electronic IRS *e-file* Application is available through the Internet-based business tools "e-services." After registering and logging into e-services at [irs.gov](http://irs.gov), you can view your IRS *e-file* Application information to determine if you need to revise any information. Authorized IRS *e-file* Providers are responsible for ensuring the information is current and accurate. Principals and Responsible Officials can choose additional Provider Options and Form Types, and delegate e-services authorities to other individuals within the firm. Choose only the provider options and form types you intend to electronically file. Also see Delegated User of e-services below.

**Authorized IRS *e-file* Providers must notify IRS within 30 days of all changes to e-file application information. This includes changes to principals. Responsible Officials, addresses, telephone numbers, contact persons, e-mail addresses, etc.**

### **Monitoring of Authorized IRS *e-file* Providers**

Beginning January 1, 2005 all suspensions from participation in IRS *e-file* will be for either one or two years based on the level of infraction, from the effective date of the suspension, instead of for the remainder of the current year plus either one or two years. Suspended Providers will be able to reapply 45 days prior to the final date of the suspension period so IRS can complete processing their application by the final date of the suspension. All other rules regarding monitoring and sanctioning of Providers remain the same as described in Publication 3112, *IRS e-file Application and Participation*.

### **RALs and Other Financial Products**

Authorized IRS *e-file* Providers that assist taxpayers in applying for a RAL or other financial product have additional responsibilities and may be sanctioned by the IRS if they fail to adhere to the below requirements and to other related requirements in Publication 1345 (Rev. 11-2004), including those for Fee Restrictions, Advertising Standards, and Disclosure of Tax Return Information.

Authorized IRS *e-file* Providers must:

- Ensure taxpayers understand that by agreeing to a RAL or other financial product, they will not receive their refund from the IRS as the IRS will send their refund to the financial institution.
- Advise taxpayers that RALs are interest bearing loans and not a quicker way of receiving their refunds from the IRS.
- Advise taxpayers that if a Direct Deposit is not received within the expected time frame for whatever reason, the taxpayers may be liable to the lender for additional interest and other fees, as applicable for the RAL or other financial product (See. Pub. 1345 for additional information).
- Advise taxpayers of all fees and other known deductions to be paid from their refund and the remaining amount the taxpayers will actually receive.

## **Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns**

Publication 1345 was revised to include updates to IRS e-file since last revised in January, 2001. The publication is now available at the IRS web site [www.irs.gov](http://www.irs.gov) via IRS e-file Technical Publications and Forms and Publications.

## **Publication 3112, IRS e-file Application & Participation**

The Publication 3112 was revised in November, 2004 to include new information regarding the IRS e-file Application and information for all Authorized Providers that was previously included in Publication 1345, *Handbook for Authorized IRS e-file Providers*. The Publication 3112 now includes information regarding participation in IRS e-file for all Authorized IRS e-file Providers regardless of the types of forms that they e-file. Publication 3112 was mailed to all Authorized IRS e-file Providers with Publication 1345 in December, 2004. The publication is also available on the IRS web site, [irs.gov](http://irs.gov).

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

Effective January 2005, Memphis Submission Processing Center will not process Tax Year 2004 Forms 8453. Andover and Austin Submission Processing Centers will process Tax Year 2004 Forms 8453. Refer to the IRS e-file Submission Processing Center Chart found on page 6.

Acceptable attachments to Tax Year 2004 Form 8453 include:

Form 3115, *Application for Change in Accounting Method*  
Form 3468, *Investment Credit, Historic Structure Certificate*  
Form 5713, *International Boycott Report*  
Form 8283, *Noncash Charitable Contributions, Section B Appraisal Summary*  
Form 8332, *Release of Claim to Exemption for Child of Divorced or Separated Parents*  
Form 8858, *Information Return of U.S. Persons With Respect To Foreign Disregarded Entities*  
Form 8885, *Health Coverage Tax Credit*

Do not attach Forms W-2, W-2G and 1099-R to the Form 8453 that is mailed to the IRS. Electronic Returns Originators are required to retain copies of Forms W-2, W-2G, and 1099-R with their records. Only one Form 8453 should be mailed to the IRS for each accepted return.

## **New Forms**

Five additional forms will be accepted for IRS *e-file* for Tax Year 2004:

- Form 8833, *Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)*
- Form 8886, *Reportable Transaction Disclosure Statement*
- Form 8889, *Health Savings Account (HSAs)*
- Form 8891, *U.S. Information Return for Beneficiaries of Certain Registered Retirement Plan*
- Form T (Timber), *Forest Activity*

## **EIC Indicator**

Continuing in Tax Year 2004, taxpayers who are selected for the Service's EIC Residency Certification Test will receive an Indicator of "Y" on their Acknowledgment File Record (SEQ 0010).

## **Global Date of Death Check**

Beginning in Tax Year 2004, Individual e-file will check every Social Security Number (SSN) listed on a tax return against the National Account Profile (NAP) for a date of death. Returns with a date of death shown on the NAP that is prior to the current tax year will be rejected with Error Reject Codes (ERC) 0531, 0532, OR 0533.

## **Electronic Payments**

Past due payments can be made by credit card for taxes that are up to ten tax years past due. This includes prior tax years and installment agreement payments.

Individuals can no longer pay a Form 709 balance due via an electronic funds withdrawal.

## **Electronic Signatures**

New Error Reject Code 1150 has been created to ensure each record transmission received with an Electronic Signature has an Authentication Record attached.

Taxpayers filing Form 8858, *Information Return of U.S. Persons with Respect to Foreign Disregarded Penalties*, are not eligible to use a PIN. They must complete and submit either Form 8453, *U.S. Individual Income Tax Declaration for an IRS e-file Return*, or Form 8453-OL, *U.S. Individual Income Tax Declaration for an IRS e-file Online Return*, as applicable.

An Authentication Record update – The ERO/EFIN PIN (SEQ 0090) Field Description was updated to the value “N” only.

### **Taxpayer PIN Assignment**

If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO’s choice by completing and signing an IRS *e-file* signature authorization containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by the taxpayer(s) before they transmit the return or release it for transmission to the IRS. This guideline refers to returns filed using the Self-Select or Practitioner PIN method.

### **IRS e-file Signature Authorization**

If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN for individual e-file returns and documents. The ERO Responsibilities on Form 8879, *IRS e-file Signature Authorization*, (use this form with Form 1040, 1040A, and 1040 EZ returns) and Form 8878, *IRS e-file Signature Authorization for Application for Extension of Time to File*, have been revised to reflect this change. The taxpayer PIN can be systemically generated or manually assigned into the electronic return format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by the taxpayer(s) before they transmit the return or release it for transmission to IRS.

Form 8879 must be completed by taxpayer and electronic return originator (ERO) with:

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

Form 8878 must be completed by taxpayer and electronic return originator (ERO) with:

- **Self Select PIN method** – Complete Form 8878 (Parts I & II) only when taxpayer authorizes ERO to enter taxpayer Personal Identification Number (PIN) signature on electronic extension of time to file application Forms 4868, 2688, or 2350. Form 2688 and 2350 filers who meet the criteria in the form instructions to sign as a “Preparer Other Than Taxpayer” do not have to complete Form 8878.
- **Practitioner PIN method – Use with Form 4868 when there is an Electronic Funds Withdrawal** - Complete Form 8878, even when taxpayer(s) enter his or her own PIN. Part III of Form 8878 must always be completed by ERO. Note: There is no signature requirement with Form 4868 if there is no electronic funds withdrawal.

#### **Important Reminders for EROs:**

- **Check the Acknowledgement File or other documentation received to determine if taxpayer PIN(s) was accepted by IRS. If taxpayer PIN was not accepted, Form 8453 signature document must be sent to IRS. Individual income tax returns are not considered complete unless signed by the taxpayer.**
- **DO NOT SEND Forms 8879 or 8878 to IRS** unless requested to do so. Retain these forms for your records.
- Forms 8879 and 8878 must be completed and signed by the taxpayer before a tax return or application is transmitted, or released for transmission to IRS.
- Always complete Part III of Form 8879 and 8878 when the return or application is filed using the Practitioner PIN method.

#### **Married Filing Separate in Community Property States**

For processing Tax Year 2005, e-file will electronically accept returns from the filing segment, “Married Filing Separate in Community Property States”. There are three conditions that must be met for the return to be accepted electronically: Filing Status equals “3”, taxpayer files using Form 1040, and an Allocation Record must be present with the return. There are related new and revised Error Reject Codes: 0119, 1094, and 1095.

The Allocation Record serves as a definer for persons who reside in a Community Property State and elect to follow the rules for Community Property States. The Allocation Record serves the same purpose as the Allocation Worksheet when filing a paper return and following the rules for Community Property States.

Note: Community Property States are: Arizona (AZ), California (CA), Idaho (ID), Louisiana (LA), New Mexico (NM), Nevada (NV), Texas (TX), Washington (WA), and Wisconsin (WI).

## Accepted Forms and Schedules Information

The following chart identifies the forms and schedules accepted for the TY 2004 IRS *e-file* Program and the maximum number of each that may be submitted with each return or as an electronically transmitted document.

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

## Accepted Forms and Schedules Information (Cont.)

Form/Schedule	Maximum #	Form/ Schedule	Maximum #
Form 8082	4	Form 8859	1
Form 8271	2	Form 8860	1
Form 8275	1	Form 8861	1
Form 8275-R	1	Form 8862	1
Form 8283	2	Form 8863	1
Form 8379	1	Form 8865	5
Form 8396	1	Schedule K-1	10
Form 8582	1	Schedule O	5
Form 8582-CR	1	Schedule P	5
Form 8586	1	Form 8866	5
Form 8594	1	Form 8873	10
Form 8606	1 per taxpayer*	Form 8874	1
Form 8609	10	Form 8880	1
Schedule A	10	Form 8881	1
Form 8611	5	Form 8882	1
Form 8615	1	Form 8884	1
Form 8621	5	Form 8885	2
Form 8689	1	Form 8886	10
Form 8697	4	Form 8889	2
Form 8801	1	Form 8891	10
Form 8812	1	Form 9465	1
Form 8814	10	Authentication Record	1
Form 8815	1		
Form 8820	1	Form Payment	2
Form 8824	5	Form T	10
Form 8826	1	ST 0001	1
Form 8828	1	ST 0002	9
Form 8829	32***	<b>Electronic Transmitted Documents (ETD)</b>	
Form 8830	1		
Form 8833	10	Authentication Record	1
Form 8834	5		
Form 8835	1	Form Payment	3
Form 8839	1	Form 56	1
Form 8844	1	Form 2350	1
Form 8845	1	Form 2688	1
Form 8846	1	Form 4868	1
Form 8847	1	Form 9465	1
Form 8853	1		

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

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

\*\*\* Up to four forms 8829 for each Schedule C

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

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

Country	Code
Afghanistan	AF
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antarctica	AY
Antigua & Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ashmore & Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Bahamas The	BF
Bahrain	BA
Bangladesh	BG
Barbados	BB
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bosnia and Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Cambodia	CB
Cameroon	CM
Canada	CA
Cape Verde	CV
Cayman Islands	CJ

Country	Code
Central African Republic	CT
Chad	CD
Chile	CI
China	CH
Christmas Islands	KT
Clipperton Islands	IP
Cocos (Keeling Islands)	CK
Colombia	CO
Comoros	CN
Congo (Brazzaville)	CF
Congo (Kinshasa)	CG
Cooks Islands	CW
Coral Sea Islands	CR
Costa Rica	CS
Cote d'Ivoire	IV
Croatia	HR
Cuba	CU
Cyprus	CY
Czech Republic	EZ
Denmark	DA
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
Central African Republic	CT
Chad	CD
Chile	CI
East Timor	TT
Ecuador	EC
Egypt	EG
El Salvador	ES
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Falkland Islands	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Polynesia	FP
French Southern & Antarctic Lands	FS

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

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

Country	Code
Gabon	GB
Gambia The	GA
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Greece	GR
Greenland	GL
Grenada	GJ
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island & McDonald Islands	HM
Herzegovina and Bosnia	BK
Holy City	VT
Honduras	HO
Hong Kong	HK
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayen	JN
Japan	JA
Jersey	JE
Jordan	JO
Kazakhstan	KZ
Kenya	KE
Kiribati	KR
Korea, North	KN
Korea, South	KS
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT

Country	Code
Liberia	LI
Libya	LY
Lichtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia, The Former Yugoslav Republic of	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MY
Man, Isle of	IM
Marshall Islands	RM
Mauritania	MR
Mauritius	MP
Mayotte	MF
Mexico	MX
Micronesia, Federated States of	FM
Moldova	MD
Monaco	MN
Mongolia	MG
Montenegro & Serbia	YI
Montserrat	MH
Morocco	MO
Mozambique	MZ
Namibia	WA
Nauru	NR
Nepal	NP
Netherlands	NL
Netherlands Antilles	NT
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
Norway	NO
Oman	MU
Pakistan	PK
Palau	PS
Panama	PM
Papua New Guinea	PP

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

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

Country	Code
Paraguay	PA
Peru	PE
Pitcairn Islands	PC
Poland	PL
Portugal	PO
Qatar	QA
Romania	RO
Russia	RS
Rwanda	RW
Saint Helena	SH
Saint Kitts & Nevis	SC
Saint Lucia	ST
Saint Pierre & Miquelon	SB
Saint Vincent & The Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Senegal	SG
Serbia & Montenegro	YI
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia & The South Sandwich Islands	SX
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
Sudan	SU
Suriname	NS

Country	Code
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania	TZ
Thailand	TH
Togo	TO
Tokelau	TL
Tonga	TN
Trinidad & Tobago	TD
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks and Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Venezuela	VE
Vietnam	VM
Virgin Islands, British	VI
Wallis & Futuna	WF
Yemen	YM
Zambia	ZA
Zimbabwe	ZI
All other countries	XX

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

Declaration Control Number (DCN)

00 - [ ] - [ ] - 5

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

Form 8453

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

OMB No. 1545-0936

Department of the Treasury Internal Revenue Service

For the year January 1–December 31, 2004

2004

See instructions on back.

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

Labels for name, address, and social security numbers.

Part I Tax Return Information (Whole dollars only)

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

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

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

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2004, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here section with lines for signature and date.

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

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

ERO's Use Only section with fields for signature, date, EIN, and phone number.

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

Paid Preparer's Use Only section with fields for signature, date, EIN, and phone number.

## General Instructions



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

### Purpose of Form

Use Form 8453 to:

- Authenticate the electronic portion of Form 1040, 1040A, or 1040EZ,
- Send any accompanying paper schedules or statements (Forms W-2, W-2G, or 1099-R should not be attached),
- Authorize the electronic return originator (ERO) to transmit via a third-party transmitter, and
- Provide the taxpayer's consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of federal taxes owed and/or a payment of estimated tax.

### When and Where To File

This form must be mailed to the applicable submission processing center within 3 business days after the ERO has received acknowledgment from the IRS that the return was accepted. The ERO should provide the taxpayer with the address which is contained in Pub. 1345A, Filing Season Supplement for Authorized IRS e-file Providers.

### Line Instructions

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

Boxes	Entry
1-2	File identification number (always "00")
3-8	Electronic filer identification number (EFIN) assigned by the IRS
9-11	Batch number (000 to 999) assigned by the ERO
12-13	Serial number (00 to 99) assigned by the ERO
14	Year digit (for returns filed in 2005, the year digit is "5")

**Example.** The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-5.

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

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

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

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

### Part I—Tax Return Information

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

### Part II—Declaration of Taxpayer

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

If there is an amount on line 5 and the taxpayer checks box 6b and is paying by check or money order, mail the payment by April 15, 2005, with Form 1040-V to the applicable address shown on that form.

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

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

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

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

- The adjusted gross income on line 1 differs from the amount on the electronic return by more than \$50, or
- The total tax on line 2, the federal income tax withheld on line 3, the refund on line 4, or the amount owed on line 5 differs from the amount on the electronic return by more than \$14.

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

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

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

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

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

**Refund information.** You can check on the status of your 2004 refund if it has been at least 3 weeks from the date you filed your return. To check on the status of your 2004 refund, do one of the following:

- Go to [www.irs.gov](http://www.irs.gov) and click on *Where's My Refund*.
- Call 1-800-829-4477 for automated refund information and follow the recorded instructions.
- Call 1-800-829-1954.

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

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 15 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224. Do not send the form to this address. Instead, see *When and Where To File* on this page.



Declaration Control Number (DCN)

00 - [ ] - [ ] - 5

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

Form 8453-OL

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

OMB No. 1545-1397

2004

Department of the Treasury Internal Revenue Service

For the year January 1–December 31, 2004

See instructions on back.

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

Labels for name, address, and social security numbers.

Part I Tax Return Information (Whole dollars only)

Table with 2 columns: Description and Line Number (1-5).

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

- 6a, b, c. Consent to direct deposit, or not receiving refund, or ACH authorization.

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2004, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here

Your signature

Date

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

Date

## General Instructions

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

### Purpose of Form

Use Form 8453-OL to:

- Authenticate the electronic portion of your 2004 Form 1040, 1040A, or 1040EZ,
- Send any accompanying paper schedules or statements (Forms W-2, W-2G, or 1099-R should not be attached), and
- Provide your consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of federal taxes owed and/or a payment of estimated tax.

### Who Must File

If you are filing a 2004 Form 1040, 1040A, or 1040EZ through an intermediate service provider and/or transmitter and you do not use a self-select PIN, you must file a signed 2004 Form 8453-OL with the IRS.

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

### When and Where To File

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

## Line Instructions

**Declaration control number (DCN).** The DCN is a 14-digit number assigned to your return by your intermediate service provider and/or transmitter. It should be included in your acknowledgment message. Clearly type or print the DCN in the top left corner of Form 8453-OL. The first two digits are always "00". The next six digits are the electronic filer identification number (EFIN). The next five digits are the batch number and serial number. The "5" represents the year the return is filed (2005).

**Example.** The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-5.

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

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

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

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

### Part I—Tax Return Information

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

### Part II—Declaration of Taxpayer

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

If there is an amount on line 5 and you check box 6b and are paying by check or money order, do not attach your payment to

Form 8453-OL. Instead, mail it by April 15, 2005, with Form 1040-V to the IRS at the applicable address shown on that form. If you do not have a Form 1040-V, you may be able to get it from your intermediate service provider and/or transmitter. You can also see your tax return instruction booklet for other ways to get forms or go to the IRS website at [www.irs.gov](http://www.irs.gov).

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

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

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

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

**Refund information.** You can check on the status of your 2004 refund if it has been at least 3 weeks from the date you filed your return. To check on the status of your 2004 refund, do one of the following:

- Go to [www.irs.gov](http://www.irs.gov) and click on *Where's My Refund*.
- Call 1-800-829-4477 for automated refund information and follow the recorded instructions.
- Call 1-800-829-1954.

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

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

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

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

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

15 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224. Do not send the form to this address. Instead, see *When and Where To File* on this page.

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

**2004**

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

Declaration Control Number (DCN) ▶

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

**Part I Information from Extension Form—Tax Year Ending December 31, 2004 (Whole Dollars Only)**

Check the box and complete the line(s) for the form you authorize your ERO to sign and file. Check only one box.

- 1  **Form 4868**, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return  
 Amount you are paying from line 7 of Form 4868 . . . . . **1** \_\_\_\_\_
- 2  **Form 2688**, Application for Additional Extension of Time To File U.S. Individual Income Tax Return
  - a I request an extension of time until this date as shown on line 1 of Form 2688 . . . . . **2a** \_\_\_\_\_
  - b Have you filed Form 4868 to request an automatic extension of time to file for this tax year  
 (from box checked on line 3 of Form 2688)? . . . . . **2b** Yes  No
- 3  **Form 2350**, Application for Extension of Time To File U.S. Income Tax Return
  - a I request an extension of time until this date as shown on line 1 of Form 2350 . . . . . **3a** \_\_\_\_\_
  - b Amount you are paying from line 5 of Form 2350 . . . . . **3b** \_\_\_\_\_

**Part II Taxpayer Declaration and Signature Authorization**

Under penalties of perjury, I declare that I have examined a copy of my electronic application for extension of time to file for the tax year ending December 31, 2004, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information listed above is the information shown on the copy of my electronic application for extension of time to file. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send this form to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission and (b) the reason for any delay in processing the form. If applicable, I acknowledge that I have read the Electronic Funds Withdrawal Consent included on the copy of my electronic application for extension of time to file and I agree to the provisions contained therein. I have selected a personal identification number (PIN) as my signature for my electronic application for extension of time to file and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

- I authorize \_\_\_\_\_ to enter my PIN 

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

 as my signature  
ERO firm name do not enter all zeros  
 for my electronic application for extension of time to file for the tax year ending December 31, 2004.
- I will enter my PIN as my signature for my electronic application for extension of time to file for the tax year ending December 31, 2004. Check this box **only** if you are entering your own PIN **and** your extension form is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Spouse's PIN: check one box only**

- I authorize \_\_\_\_\_ to enter my PIN 

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

 as my signature  
ERO firm name do not enter all zeros  
 for my electronic application for extension of time to file for the tax year ending December 31, 2004.
- I will enter my PIN as my signature for my electronic application for extension of time to file for the tax year ending December 31, 2004. Check this box **only** if you are entering your own PIN **and** your extension form is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Practitioner PIN Method for Form 4868 Only—continue below**

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

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

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

  
do not enter all zeros

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

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

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

## Purpose of Form



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

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

## When and How To Complete

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

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

## ERO Responsibilities

The ERO will:

- Enter the name(s) and social security number(s) of the taxpayer(s) at the top of the form.
- Complete Part I by entering the required information from the taxpayer(s) extension form.
- Enter or generate, if authorized by the taxpayer, the taxpayer's PIN and enter it in the boxes provided in Part II.
- Enter on the authorization line in Part II the ERO firm name (not the name of the individual preparing the return) if the ERO is authorized to enter the taxpayer's PIN.
- Give the taxpayer Form 8878 for completion and review. This can be done in person or by using the U.S. mail, a private delivery service, email, or an Internet website.

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

## Taxpayer Responsibilities

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

## Important Notes for EROs

- Do not** send Form 8878 to the IRS unless requested to do so. Retain the completed Form 8878 for 3 years from the return due date or IRS received date, whichever is later. Form 8878 may be retained electronically in accordance with the recordkeeping guidelines in Rev. Proc. 97-22, which is on page 9 of Internal Revenue Bulletin 1997-13 at [www.irs.gov/pub/irs-irbs/irb97-13.pdf](http://www.irs.gov/pub/irs-irbs/irb97-13.pdf).
- You should confirm the identity of the taxpayer(s). For additional guidance, see Pub. 1345, Handbook for Authorized e-file Providers.
- Provide the taxpayer with a copy of the signed Form 8878 for his or her records upon request.
- Provide the taxpayer with a corrected copy of Form 8878 if changes are made to the extension form (for example, based on taxpayer review).
- Enter the taxpayer's PIN(s) on the input screen only if the taxpayer has authorized you to do so. If married filing jointly, it is acceptable for one spouse to authorize the ERO to enter his or her PIN, and for the other spouse to enter his or her own PIN. It is not acceptable for a taxpayer to select or enter the PIN of an absent spouse.
- If the taxpayer is making a payment by electronic funds withdrawal (Form 4868 or Form 2350 only) and for Form 4868 the ERO is not using the Practitioner PIN method, the ERO must enter the taxpayer's date of birth and prior year adjusted gross income amount from the taxpayer's originally filed tax return. This information will be required on the input screen. **Do not** use an amount from an amended return or a math error correction.

- Complete Part III only if you are filing Form 4868 using the Practitioner PIN method.

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

- For more information, see Pub. 1345 and Pub. 1345A, Filing Season Supplement for Authorized IRS e-file Providers. Also, go to [www.irs.gov/efile](http://www.irs.gov/efile) and select e-file For Tax Professionals.

## Privacy Act and Paperwork Reduction Act

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

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

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

The estimated average time is:

- Learning about the law or the form** . . . . . 4 min.
- Preparing the form** . . . . . 12 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

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

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

**2004**

Declaration Control Number (DCN) ▶

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

<b>Part I Tax Return Information—Tax Year Ending December 31, 2004 (Whole Dollars Only)</b>	
1 Adjusted gross income (Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, line 4) . . . . .	1
2 Total tax (Form 1040, line 62; Form 1040A, line 38; Form 1040EZ, line 10) . . . . .	2
3 Federal income tax withheld (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 7) . . . . .	3
4 Refund (Form 1040, line 72a; Form 1040A, line 45a; Form 1040EZ, line 11a) . . . . .	4
5 Amount you owe (Form 1040, line 74; Form 1040A, line 47; Form 1040EZ, line 12) . . . . .	5

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2004, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund. If applicable, I acknowledge that I have read the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

- I authorize \_\_\_\_\_ to enter my PIN 

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

 as my signature  
ERO firm name  
 on my tax year 2004 electronically filed income tax return. do not enter all zeros
- I will enter my PIN as my signature on my tax year 2004 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Spouse's PIN: check one box only**

- I authorize \_\_\_\_\_ to enter my PIN 

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

 as my signature  
ERO firm name  
 on my tax year 2004 electronically filed income tax return. do not enter all zeros
- I will enter my PIN as my signature on my tax year 2004 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Practitioner PIN Method Returns Only—continue below**

**Part III Certification and Authentication—Practitioner PIN Method Only**

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

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

  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2004 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345**, Handbook for Authorized e-file Providers.

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

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

## Purpose of Form

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

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

## When and How To Complete

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

IF the ERO is . . .	THEN . . .
Using the Practitioner PIN method and is authorized to enter the taxpayer's PIN	Complete Form 8879, Parts I, II, and III.
Using the Practitioner PIN method and the taxpayer enters his or her own PIN	Complete Form 8879, Parts I, II, and III.
Not using the Practitioner PIN method and is authorized to enter the taxpayer's PIN	Complete Form 8879, Parts I and II.
Not using the Practitioner PIN method and the taxpayer enters his or her own PIN	Do not complete Form 8879.
Submitting Form 8453	Do not complete Form 8879.

## ERO Responsibilities

The ERO will:

- Enter the name(s) and social security number(s) of the taxpayer(s) at the top of the form.
- Complete Part I using the amounts (zeros may be entered when appropriate) from the taxpayer's 2004 tax return.
- Enter or generate, if authorized by the taxpayer, the taxpayer's PIN and enter it in the boxes provided in Part II.
- Enter on the authorization line in Part II the ERO firm name (not the name of the individual preparing the return) if the ERO is authorized to enter the taxpayer's PIN.
- Give the taxpayer Form 8879 for completion and review. This can be done in person or by using the U.S. mail, a private delivery service, email, or an Internet website.
- Enter the 14-digit Declaration Control Number (DCN) assigned to the tax return, in accordance with the requirements in Part I of Pub. 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns, after the taxpayer completes Part II.



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

## Taxpayer Responsibilities

Taxpayers have the following responsibilities: (a) to verify the accuracy of the prepared income tax return, including direct deposit

information, (b) to check the appropriate box in Part II to authorize the ERO to enter their PIN or to do it themselves, (c) to indicate or verify their PIN when authorizing the ERO to enter it (the PIN must be five numbers other than all zeros), (d) to sign and date Form 8879, and (e) to return the completed Form 8879 to the ERO by hand delivery, U.S. mail, private delivery service, or fax. Your return will not be transmitted to the IRS until the ERO receives your signed Form 8879.

**Refund information.** You can check on the status of your 2004 refund if it has been at least 3 weeks from the date your return was filed. To check the status of your 2004 refund, do one of the following:

- Go to [www.irs.gov](http://www.irs.gov), click on "Where's My Refund."
- Call 1-800-829-4477 and follow the recorded instructions.
- Call 1-800-829-1954.

## Important Notes for EROs

- **Do not** send Form 8879 to the IRS unless requested to do so. Retain the completed Form 8879 for 3 years from the return due date or IRS received date, whichever is later. Form 8879 may be retained electronically in accordance with the recordkeeping guidelines in Rev. Proc. 97-22, which is on page 9 of Internal Revenue Bulletin 1997-13 at [www.irs.gov/pub/irs-irb97-13.pdf](http://www.irs.gov/pub/irs-irb97-13.pdf).
- You should confirm the identity of the taxpayer(s). For additional guidance, see Pub. 1345, Handbook for Authorized e-file Providers.
- Complete Part III only if you are filing the return using the Practitioner PIN method. You are not required to enter the taxpayer's date of birth and prior year adjusted gross income for the Authentication Record of the electronically filed return.
- Enter, for the Authentication Record of the taxpayer's electronically filed return, the taxpayer(s) date of birth and adjusted gross income from the taxpayer's prior year originally filed return if you are not using the Practitioner PIN method. **Do not** use an amount from an amended return or a math error correction.
- Enter the taxpayer's PIN(s) on the input screen only if the taxpayer has authorized you to do so. If married filing jointly, it is acceptable for one spouse to authorize you to enter his or her PIN, and for the other spouse to enter his or her own PIN. It is not acceptable for a taxpayer to select or enter the PIN of an absent spouse.
- Generally, most taxpayers can use a PIN to sign their return instead of filing Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return. However, they cannot use a PIN signature if they must use Form 8453 to send attachments to the IRS.
- Provide the taxpayer with a copy of the signed Form 8879 for his or her records upon request.

- Provide the taxpayer with a corrected copy of Form 8879 if changes are made to the return (for example, based on taxpayer review).

- For more information, see Pub. 1345 and Pub. 1345A, Filing Season Supplement for Authorized IRS e-file Providers. Also, go to [www.irs.gov/efile](http://www.irs.gov/efile) and select e-file For Tax Professionals.

## Privacy Act and Paperwork Reduction Act

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

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

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

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

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

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

## Acknowledgement and General Information for Taxpayers Who File Returns Electronically

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

\_\_\_\_\_  
(Taxpayer Address optional)

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

Options:

The boxes, when checked, indicate an option that you chose when filing your return.

4.  Your return was accepted using a PIN. (You entered a self-selected PIN or authorized the electronic filer to enter a PIN for you.)
5.  Your return was accepted electronically; however, a PIN was not received by the IRS. You must complete Form 8453.
6.  Your electronic funds withdrawal payment was accepted.
7.  Your electronic funds withdrawal payment was NOT accepted. You must pay the balance due by April 15, 2005.
8.  Your request for additional time to file using Form 2688, Application for Additional Extension of Time to File, was accepted electronically and approved.
9.  Your request for additional time to file using Form 2688, Application for Additional Extension of Time to File, was NOT accepted. Submit Form 2688 on paper.

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

### If You Need to Make a Change to Your Return

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

### If You Need to Ask About Your Refund

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

---

## If You Owe Tax

If your e-filed return has a balance due, you must pay the amount you owe by April 15, 2005. If you paid by electronic funds withdrawal (direct debit) or by credit card while e-filing your return, no voucher is needed. To use your credit card to pay by phone or Internet, you may call, toll free, 1-800-2PAY-TAX<sup>SM</sup> (1-800-272-9829) or 1-888-PAY-1040<sup>SM</sup> (1-888-729-1040), or visit [www.officialpayments.com](http://www.officialpayments.com) or [www.PAY1040.com](http://www.PAY1040.com). You may use a MasterCard® card, VISA® card, American Express® Card or Discover Card®. The service providers, based on the amount you are paying, will charge a convenience fee. The fees may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction.

If you are not paying electronically, you may use the payment voucher, Form 1040-V, you will receive in the mail or you can obtain a payment voucher from your electronic filer. If the IRS doesn't receive your payment by April 15, 2005, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can't pay the amount in full, please complete Form 9465, Installment Agreement Request. You may electronically file Form 9465. To obtain a paper Form 9465, you may call 1-800-829-3676 or visit [www.irs.gov](http://www.irs.gov). Mail the paper form to the address in the form's instructions.

## If You Need to Inquire About Your Electronic Funds Withdrawal Payment

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

## Refund Anticipation Loans

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

## Instructions to EROs

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

PINS (line 4) - Check box 4 if the taxpayer entered a PIN or authorized the ERO to enter the PIN for the taxpayer, and the Acknowledgement File PIN Presence Indicator is a "1" or "2".

PINS (line 5) - Check box 5 if the taxpayer entered a self-selected PIN or authorized the ERO to enter the PIN for the taxpayer, and the Acknowledgement File PIN Presence Indicator is NOT a "1" or "2". If box 5 is checked, Form 8453 must be completed and submitted to IRS.

Electronic Funds Withdrawal (line 6) - Check box 6 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field equals "PYMT RQST RCVD."

Electronic Funds Withdrawal (line 7) - Check box 7 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field does NOT equal "PYMT RQST RCVD." If box 7 is checked, inform the taxpayer that he/she must pay by check, money order, or credit card.

Form 2688 (line 8) - Check box 8 if the taxpayer filed Form 2688, and the Acknowledgement File Form 2688 Extension field equals "Extension approved."

Form 2688 (line 9) - Check box 9 if the taxpayer filed Form 2688, and the Acknowledgement File Form 2688 Extension field is blank. Inform the taxpayer that the extension was not approved and accepted electronically. Taxpayer must file Form 2688 manually.

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

[Intentionally blank]

---

## **PART III**

# **Error Reject Code Explanations**

---

[Intentionally blank]

## Error Reject Code (ERC) Explanations for Individual Income Tax Returns (TY2004)

See Appendix for assistance in identifying SEQ numbers.

---

- 0001**
  - Page 1 of Form 1040, Form 1040A, or Form 1040EZ must be present.
  - The Summary Record must be present.
- 0002**
  - RESERVED
- 0003**
  - Tax Return Record Identification Page 1 - Tax Period (SEQ 0005) equal "200412". For Form 1040/1040A, Tax Period (SEQ 0005) of Tax Return Record Identification Page 2 must also equal "200412".
- 0004**
  - Tax Form - Primary SSN (SEQ 0010) must be within the valid ranges of SSN/ITIN's and cannot equal an ATIN. It must equal all numeric characters and cannot equal all blanks, zeros, or nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
  - Primary SSN (SEQ 0010) is a required field.
  - Primary SSN (SEQ 0010) of the Tax Form must equal Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1.
  - Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1 must be significant.
- 0005**
  - Statement Record - The maximum number of Statement References within a tax return is 30. (A Statement Reference is defined as "STMbnn"; the value of "nn" refers to the Statement Number.) See Section 8 for Statement Record information.
- 0006**
  - Tax Form - Only the following characters are permitted in the Primary Name Control (SEQ 0050) and Spouse's Name Control (SEQ 0055): alpha, hyphen, and space. The Name Control cannot contain leading or embedded spaces. The left-most position must contain an alpha character.
  - Primary Name Control (SEQ 0050) is a required field.
  - Spouse's Name Control (SEQ 0055) is a required field when Filing Status (SEQ 0130) equals "2" or "3". On Form 1040EZ, Spouse's Name Control (SEQ 0055) is a required field when Secondary SSN (SEQ 0030) is significant.
  - Form 8615 - Parent Name Control (SEQ 0045) must be significant and correctly formatted.
  - Form 8814 - Child Name Control (SEQ 0015) must be significant and correctly formatted.
  - See Section 7.01 for Name Control format.
- 0007**
  - Tax Form - Street Address (SEQ 0080) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format.
  - Street Address (SEQ 0080) is a required field.
  - Exception: This check is not performed when Address Ind (SEQ 0097) is equal to "3", indicating a foreign address."
- 0008**
  - Form 1040/1040A - Total Box 6a and 6b (SEQ 0167) must equal the number of boxes checked for Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163).
  - Filing Status (SEQ 0130) is a required field.
- 0009**
  - State Record - The size of the fixed unformatted state record exceeds the maximum length.
- 0010**
  - Each field can contain only the type of data specified in its Field Description in Part II

- Record Layouts.
- Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than or equal to zero.
  - For numeric fields that can contain a literal value, entries must be left-justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted.
  - When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified in Part II Record Layouts: Year fields with a length of four positions = YYYY, date fields with six positions = YYYYMM, date fields with eight positions = YYYYMMDD unless otherwise specified.
  - All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.
  - Form Payment - Taxpayer's Day Time Phone Number (SEQ 0090) is a required field and cannot equal all zeros or all blanks.
- 0011** ➤ Form 1040/1040A - When Exempt Self (SEQ 0160) equals "X", Total Exemptions (SEQ 0355) must be greater than zero.
- 0012** ➤ Form 1040/1040A - If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant. If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant.
- 0013** ➤ RESERVED
- 0014** ➤ When there is an entry in a field defined as "NO ENTRY", the return will be rejected. (See Part II Record Layouts for "NO ENTRY" fields.)
- 0015** ➤ Schedule A - The following literal values cannot be present in Other Expenses Type (SEQ 0420, 0432) or in Other Expense Type (SEQ 0475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".
- 0016** ➤ Tax Form - Zip Code (SEQ 0095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3.  
 ➤ Exception: This check is not performed when Address Ind (SEQ 0097) is equal to "3", indicating a foreign address."
- 0017** ➤ Form 4137 - Tip Income Name (SEQ 0010) and Tip Income SSN (SEQ 0020) must be significant.
- 0018** ➤ Form 5329 - Name of Person Subject to Penalty Tax (SEQ 0010) and SSN of Person Subject to Penalty Tax (SEQ 0020) must be significant.
- 0019** ➤ Tax Form - When Direct Deposit information is present, Routing Transit Number (SEQ 1272) (RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.  
 ➤ Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.  
 ➤ If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X".
- 0020** ➤ Tax Form - Name Line 1 (SEQ 0060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&), hyphen (-),

- and less-than sign (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space. See Section 7.02 for Name Line 1 format.
- Name Line 1 (SEQ 0060) is a required field.
  - If the primary and the spouse have two different last names, the second less-than sign ("<") after the primary last name must be followed by an ampersand ("&").
- 0021** ➤ Tax Form - Name Line 2 (SEQ 0070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%). See Section 7.04 for Name Line 2 Format.
- 0022** ➤ Tax Form - State Abbreviation (SEQ 0087) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.
- State Abbreviation (SEQ 0087) is a required field.
  - Exception: This check is not performed when Address Ind (SEQ 0097) is equal to "3", indicating a foreign address."
- 0023** ➤ Tax Form - City (SEQ 0083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.
- City (SEQ 0083) is a required field.
  - Exception: This check is not performed when Address Ind (SEQ 0097) is equal to "3", indicating a foreign address."
- 0024** ➤ Tax Form - If Address Ind (SEQ 0097) equals "1" (APO/FPO Address), then City (SEQ 0083) must equal "APO" or "FPO", and State Abbreviation (SEQ 0087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0095). If State Abbreviation (SEQ 0087) equals "AA", "AE", or "AP", then Address Ind (SEQ 0097) must equal "1". Refer to Attachment 4.
- 0025** ➤ Authentication Record - For a Regular On-Line return (when PIN Type Code (SEQ 0008) is blank), the following fields must be present: Primary Date of Birth (SEQ 0010), the Taxpayer Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) on the Authentication Record.
- When the Primary Date of Death (0020) "AND" the Secondary Date of Death (0030) on the Tax Return are significant, only the Primary Fields (SEQ 0010, 0070, 0075) are required on the Authentication Record.
  - Exception: When the Filing Status (SEQ 0130) equals "2", AND the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) on the Tax Return is "NOT" significant, the Primary Date of Birth (SEQ 0010) is not required on the Authentication Record.
  - Note: Only the Spouse Fields (SEQ 0040, 0070, 0075) are required.
- 0026** ➤ Authentication Record - For a Regular On-Line return (when PIN Type Code (SEQ 0008) is blank), if Filing Status (SEQ 0130) of the Tax Form equals "2", then the following fields must be present: Spouse Date of Birth (SEQ 0040), Taxpayer Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) on the Authentication Record.
- Exception: When the Secondary Date of Death (SEQ 0040) on the Tax Return is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant, the Spouse Date of Birth (0040) is not required on the Authentication Record.
  - Note: Only the Primary Fields (SEQ 0010, 0070, 0075) are required on the Authentication Record.
- 0027** ➤ Summary Record - Electronic Return Originator Name (SEQ 0010) must be significant.
- Electronic EFIN of ERO (SEQ 0020) must be significant and equal to EFIN of Originator (SEQ 0008b) of Tax Return Record Identification Page 1.
- 0028** ➤ Tax Return Record Identification Page 1 – EFIN of Originator (SEQ 0008b) must contain a valid District Office Code. Refer to Attachment 8 for Universal Location Codes for EFINS.

- 0029** ➤ Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 0008b) must be for a valid electronic filer.
- 0030** ➤ Taxpayer Identification Number (SEQ 0003) of all data records in a tax return must contain the same Primary SSN.
- Schedule Occurrence Number (SEQ 0005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 0005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".
- Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 0002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a schedule or Form.
- All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:
- Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8824 and Form 8853.
  - Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O (5471), Schedule 2, Form 2106, Form 2441, Form 4562, Form 5329, Form 6251, Form 6765, Form 8275, Form 8275-R, Form 8582-CR, Form 8606, Form 8621, Form 8697, Form 8801, and Form 8839.
  - Pages 2, 3 and 4 are optional for Form 2210 but Page 2, 3 and 4 can not be present without Page 1.
  - Pages 2 and 3 are optional for Form 8582 but page 2 or 3 can not be present without Page 1.
  - Form 4136 Page 2 may be present without Page 1, but if Page 1 is present, then Page 2 must also be present.
  - Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713
  - Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.
  - State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.
- For Form 1040, Pages 1 and 2 must be present (Exception: State Only returns), and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ.
- For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ.
- For Form 1040EZ, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2.
- Schedule K-1 (Form 8865) will not be accepted without a Form 8865 being filed.
- 0031** ➤ Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 0007) must be numeric.
- 0032** ➤ Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 0008) must be numeric.
- 0033** ➤ Fields within a record cannot be longer than specified in Part II Record Layouts.
- Name Line 1 (SEQ 0060) of the Tax Form can have a maximum of 35 characters; any more than 35 will be dropped. See Section 7.02 for Name Line 1 format.
- 0034** ➤ Record ID Group - For each record, significant data must be present in the Record ID Group.
- 0035** ➤ Field Sequence Numbers within each record must be in ascending order and must be valid for that record.
- 0036** ➤ Schedule C-EZ - Only one Schedule C-EZ is allowed for the Primary SSN and one for the Secondary SSN (a total of two Schedules C-EZ per tax return when Filing Status

(SEQ 0130) equals "2"). When a taxpayer files Schedule C-EZ, no Schedule C is allowed for that taxpayer. See Section 4.02.2.a for instructions for multiple occurrences of Schedules C/C-EZ.

- 0037** ➤ Form 1040/1040A - The number of Dependent Name Controls (SEQ 0172, 0182, 0192, 0202 or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 0240), Number of Children Not Living with You (SEQ 0247), and Number of Other Dependents Listed (SEQ 0350).
- 0038** ➤ Form 1040A - Taxable Income (SEQ 0820) must be less than \$100,000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, W-2GU, Form 1099-R with federal income tax withholding in (SEQ 0160), Form 1310, Form 2120, Form 2210, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8833, Form 8839, Form 8862, Form 8863, Form 8880, Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.
- 0039** ➤ Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 0030) is significant) must be under age 65. If born January 01, 1940, taxpayer is considered to be age 65 at the end of 2004. Taxable Interest (SEQ 0380) cannot exceed \$1,500, Taxable Income (SEQ 0820) must be less than \$100,000, and only the following can be present: Form W-2, W-2GU, Form 1310, Form 8379, Form 8833, Form 8862, Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.
- 0040** ➤ State-Only – If the State Abbreviation (SEQ 0087) is equal to "SO" in variable format of the Form 1040 Page 1 record, then the highest sequence number present cannot be greater than the Address Indicator (SEQ 0097).  
➤ If the State Abbreviation field is equal to "SO" in fixed format of the Form 1040 Page 1 record, then all fields beyond the Address Indicator field must be blank.
- 0041** ➤ Form 1040/1040A - Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information.
- 0042** ➤ State Only Returns – No other records, other than the following must be present: Form 1040 Page 1, State Generic Record, Unformatted Record and Summary Record.
- 0043** ➤ Form 1040/1040A – When Filing Status (SEQ 0130) equals "4", at least one of the following fields must be significant:  
Qualifying Name for H of Household (SEQ 0150) and SSN for Qual Name (SEQ 0153);  
Number of Children Who Lived with You (SEQ 0240);  
Number of Other Dependents Listed (SEQ 0350).  
➤ When Qualifying Name for H of Household (SEQ 0150) is significant, SSN for Qual Name (SEQ 0153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030). Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 0044** ➤ Record ID Group - The record has an invalid field in one of the Record ID Group. The error may be one of the following:  
-The Taxpayer Identification Number (SEQ 0003) within the Record ID does not match Primary SSN (SEQ 010) of the Tax Form.  
-The schedule or form is invalid for electronic filing or the page number is incorrect or duplicated.  
-Each record must be followed by a record terminus character (#).
- 0045** ➤ Record ID Group - The format and content of the Record ID Group that begins each record must be exactly as defined in Part II Record Layouts and must not duplicate another Record ID Group.  
➤ If the Schedule/Form Occurrence Number (SEQ 0005) of Record ID is invalid, or is a duplicate, or exceeds the maximum number permitted for that record the return will be rejected. Refer to Attachment 11 for the maximum number of schedules/forms permitted in an electronically filed tax return.

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

and must not be equal to SSN of Person Subject to Penalty Tax (SEQ 0020) on the first Form 5329. When both spouses are filing Form 5329, the Form 5329 for the primary taxpayer must precede the Form 5329 for the secondary taxpayer.

- 0059**      ➤ Form 4137 - Tip Income SSN (SEQ 0020) on the second Form 4137 must equal Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Tip Income SSN (SEQ 0020) on the first Form 4137. When both spouses are filing Form 4137, the Form 4137 for the primary taxpayer must precede the Form 4137 for the secondary taxpayer.
- 0060**      ➤ Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 0007) must be in ascending numerical sequence within a transmission. However, the RSN's within the transmission do not have to be consecutive.
- 0061**      ➤ Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 0008) must be in ascending numerical sequence within the transmission. However, the DCN's within the transmission do not have to be consecutive.
- 0062**      ➤ Tax Return Record Identification Page 1 - The first two digits of the Declaration Control Number (DCN) (SEQ 0008) must be zeros.
- 0063**      ➤ Tax Form - When Filing Status (SEQ 0130) equals "2", "3", or "4" and Exempt Spouse (SEQ 0163) equals "X", both Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) must be numeric. (The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 0030) is significant.)
- 0064**      ➤ Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (SEQ 0008) must be "5".
- 0065**      ➤ Form 1040/1040A - When Exempt Spouse Ind (SEQ 0163) equals "X", Filing Status (SEQ 0130) must equal "2", "3", or "4".
- 0066**      ➤ Form 1040/1040A - If any field of the following "dependent group" is significant, then all fields in that group must be significant: Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship. (See Part II Record Layouts for Field Numbers.)  
                  ➤ Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must be in the correct format. See Section 7.01 for Name Control format.
- 0067**      ➤ Form 1040/1040A - Dependent First Name (SEQ 0170, 0180, 0190, 0200) and Dependent Last Name (SEQ 0171, 0181, 0191, 0201) must contain only alpha characters and spaces. A space cannot be in the first position of either Dependent First Name or Dependent Last Name.
- 0068**      ➤ Form 1040/1040A - When Dependent's SSN (SEQ 0175, 0185, 0195, 0205) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 0069**      ➤ Form 1040/1040A - When Filing Status (SEQ 0130) equals "2", Name Line 1 (SEQ 0060) must contain an ampersand (&).  
                  ➤ Form 1040EZ - When Secondary SSN (SEQ 0030) is significant, Name Line 1 (SEQ 0060) must contain an ampersand (&).
- 0070**      ➤ Form 1040 - If Other Adjustments Literal (SEQ 0720) equals "JURY PAY", then at least one Type of Other Income (SEQ 0560) must equal "JURY PAY".
- 0071**      ➤ Tax Form - When Secondary SSN (SEQ 0030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification



- 0083**      ➤ Form 1040/1040A - Credit for Child & Dependent Care (SEQ 0925) must equal Credit for Child & Dependent Care (SEQ 0339) from Form 2441/Schedule 2.
- 0084**      ➤ Form 1040/1040A - Credit for Elderly or Disabled (SEQ 0930) of Form 1040 or 1040A must equal Credit (SEQ 0290, Schedule 3) and SEQ 0290, Schedule R.
- 0085**      ➤ Schedule R/Schedule 3 - Taxable Disability (SEQ 0150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); One Over 65, Other Retired (SEQ 0060); Under 65, Did Not Live With Spouse (SEQ 0090).
- 0086**      ➤ Form 1040 - If Exempt/Form 4361 Box (SEQ 0025) of Schedule(s) SE and Exempt SE Tax Indicator (SEQ 1035) of Form 1040 are blank, then Self Employment Tax (SEQ 1040) of Form 1040 must equal Self-Employment Tax (SEQ 0160) from Schedule(s) SE.
- 0087**      ➤ Form 1040 - Alternative Minimum Tax (SEQ 0918) must equal Alternative Minimum Tax (SEQ 0340) from Form 6251.
- 0088**      ➤ Form 1040/1040A - Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt (SEQ 1300).
- 0089**      ➤ Form 1040 - When Total Alimony Paid (SEQ 0697) is significant, Recip Soc Sec No. (SEQ 0693) must be significant, and vice versa.  
                  ➤ When Recip Soc Sec No. (SEQ 0693) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). Refer to Attachment 9 for valid ranges of Social Security/Tax Identification Numbers.
- 0090**      ➤ Form 2441/Schedule 2 - When Form 2441/Schedule 2 is present, at least one of the following fields must be significant:  
                  Dependent Care Benefits Literal (SEQ 0371) of Form 1040/1040A;  
                  Dependent Care Benefits (SEQ 0210) of Form W-2; Credit for Child & Dependent Care (SEQ 0339) of Form 2441/Schedule 2  
                  or if Form 1040/1040A (SEQ 0915/0860) is not significant,  
                  then the Credit for Child & Dependent Care (SEQ 0339) of  
                  Form 2441/Schedule 2 must be zero.
- 0091**      ➤ Form 1040/1040A – If Filing Status (SEQ 0130) equals “3”, Exempt Spouse Name (SEQ 0164) or Exempt Spouse Name Control (SEQ 0165) cannot be present.
- 0092**      ➤ RESERVED
- 0093**      ➤ RESERVED
- 0094**      ➤ Form 6252 - If Line 24 Minus Line 25 (SEQ 0290) or Line 35 Minus Line 36 (SEQ 0460) is significant, then Schedule D or Form 4797 must be present.
- 0095**      ➤ Form 2441/Schedule 2 - If Total Qualified Expenses or Limit (SEQ 0230), or Credit for Child & Dependent Care (SEQ 0339), or Net Allowable Amount (SEQ 0460) is greater than zero, then Qualifying Person SSN - 1 (SEQ 0214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 0318), Prior Year Qualifying Person Name (SEQ 0324), and Prior Year Qualifying Person SSN (SEQ 0326) are present and there are no current year expenses.  
                  ➤ If Credit for Child & Dependent Care (SEQ 0339) is significant, and Total Qualified Expenses or Limit (SEQ 0230) or Net Allowable Amount (SEQ 0460) is greater than zero, then Primary Earned Income (SEQ 0260) (and Spouse's Earned Income (SEQ 0270) when Filing Status (SEQ 0130) of Form 1040/1040A equals "2") must be significant.
- 0096**      ➤ RESERVED
- 0097**      ➤ Form 1040 – When Capital Distribution Box (SEQ 0447) equals to “X”, Capital

- Gain/Loss (SEQ 0450) must be significant, Schedule D must not be present.
- When Capital Distribution Box (SEQ 0447) is not equal to "X" and Capital Gain/Loss (SEQ 0450) is significant, Schedule D must be present.
- 0098** ➤ Schedule C – Gross Receipts Less Returns Allowances (SEQ 0220) must equal Gross Receipts/Sales (SEQ 0200) minus Returns/Allowances (SEQ 0210).
- 0099** ➤ Form 1040 - Business Income/Loss (SEQ 0440) must equal the total of Net Profit (Loss) (SEQ 0710) from Schedule(s) C plus Net Profit (SEQ 0710) from Schedule(s) C-EZ.
- 0100** ➤ Schedule C - When Net Profit (Loss) (SEQ 0710) is less than zero and Some Is Not At Risk (SEQ 0730) equals "X", Form 6198 must be present.
- 0101** ➤ Form 4952 - At least one of the following fields must be greater than zero: Investment Interest Expense (SEQ 0010), Carryover Disallowed Interest Expense (SEQ 0020), Investment Interest Expense Deduction (SEQ 0170).
- 0102** ➤ Schedule E - If Any Amount is Not At Risk (SEQ 1180, 1238, 1298, 1358) equals "X" on any Schedule E, and the corresponding Part/S-Corp Nonpassive Sch K-1 Loss (SEQ 1192, 1253, 1313, 1373) is significant, then Form 6198 must be present.
- 0103** ➤ Tax Form – If Withholding (SEQ 1160) is greater than \$500, then at least one of the following must be present for the forms listed below.
  - Form 1040: Other 1099 Withholding Literal (SEQ 1155); Withholding (SEQ 0130) on Form W-2 or Form W-2GU; Withholding (SEQ 0160) on Form 1099-R; Withholding (SEQ 0050) on Form W2-G.
  - Form 1040A: Other 1099 Withholding Literal (SEQ 1155); Withholding (SEQ 0130) on Form W-2 or Form W-2GU; Withholding (SEQ 0160) on Form 1099-R.
  - Form 1040EZ: Other 1099 Withholding Literal (SEQ 1155); Withholding (SEQ 0130) on Form W-2 or Form W-2GU.
- 0104** ➤ Form 1040/A/EZ – Form W-2 Wages (SEQ 0120) must equal Wages or be less than Wages (SEQ 0375) of Form 1040/A/EZ.
- 0105** ➤ Tax Form - When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465).
- 0106** ➤ Schedule E - If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: SEQ 0125, 0155, 0380, 1000, 1040, 1110, 1120, 1150, 1445, 1455, 1475, 1485, 1495, 1750, 1755, 1765, 1913, 1917, 1923, 1927, 1933, 1937, 1939, 1943, 1945, 1977, 1991, 2010, and 2020.
- 0107** ➤ Schedule SE - If SST Wages/RRT Comp (SEQ 0088) or Unreported Tips (SEQ 0090) is significant, then Total Wages/Unreported Tips (SEQ 0100) must be significant.
  - Exception: This check is not performed when SST Wages/RRT Comp (SEQ 0088) is equal to or greater than \$87,900.
- 0108** ➤ Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1150).
  - Form 1040EZ - If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256).
- 0109** ➤ Form 1040/1040A - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.
  - Form 1040EZ - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant.
- 0110** ➤ Form 1040 – If both Schedule D and Schedule J are present, then Tax (SEQ 0915) of

Form 1040 must equal or be greater than Subtract Line 21 from Line 17 (SEQ 0220) of Schedule J.

- 0111** ➤ Form 1040/1040A- When Must Itemize Indicator (SEQ 0786) equals "X", Filing Status (SEQ 0130) must equal "3".
- 0112** ➤ Form 1040 - When Retirement Tax Plan Literal (SEQ 1095) is blank, Tax on Retirement Plans (SEQ 1100) must equal the total of the following fields from Form(s) 5329: Total Section 72 Additional Tax on Early Distributions (SEQ 0078), Additional Tax on Certain Distr from Educ Accts (SEQ 0091), Excess Contributions Tax on Traditional IRA (SEQ 0160), Excess Contributions Tax on Roth IRA (SEQ 0280), Excess Contribution Tax on Ed IRA (SEQ 0570), Excess Contributions Tax on MSA (SEQ 0660), Excess Contributions Tax on HSA (SEQ 0665), and Tax on Excess Accumulations (SEQ 0720).  
➤ When Retirement Tax Plan Literal (SEQ 1095) equals "NO", Form 5329 does not have to be present, but Tax on Retirement Plans (SEQ 1100) of Form 1040 must be significant.
- 0113** ➤ Schedule A - When Non-Cash/Check Contribution (SEQ 0360) is greater than \$500, Form 8283 must be present.
- 0114** ➤ Form 1040/1040A - If Taxable Amount of Social Security (SEQ 0557) is significant, then Social Security Benefits (SEQ 0553) must be significant.
- 0115** ➤ Form 1040 - If Railroad Retire Indicator (SEQ 1070) is blank, then Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must equal F1040 Social Security Medicare Tax on Tips (SEQ 0200) from Form(s) 4137.
- 0116** ➤ Form 1040/1040A - If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ 1150), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), Amount Owed (SEQ 1290).
- 0117** ➤ Schedule C - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 0200), Gross Income (SEQ 0270), Total Expenses (SEQ 0700), Tentative Profit/Loss (SEQ 0702), Net Profit (Loss) (SEQ 0710).
- 0118** ➤ Form 5329 - Name of Person Subject to Penalty Tax (SEQ 0010) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.  
➤ The following cannot be present: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.
- 0119** ➤ Form 1040A - If Filing Status (SEQ 0130) equals "3", then State Abbreviation (SEQ 0087) cannot equal any of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington), and WI (Wisconsin).  
➤ Exception: If Filing Status equals "3" and Address Ind (SEQ 0097) equals "2" (Stateside Military Address), then the State Abbreviation (SEQ 0087) may equal one of the Community Property states listed above.
- 0120** ➤ RESERVED
- 0121** ➤ Form 1040/1040A - Pensions Annuities Received (SEQ 0485) cannot equal Taxable Pensions Amount (SEQ 0495).
- 0122** ➤ Form W-2 - Employer Identification Number (SEQ 0040) must be numeric, the first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2 Indicator (SEQ 0590) must equal "N" or "S". Refer to Attachment 7 for District Office Codes.

- See Section 7.05 for Business Name Control format.
- Note: The value "N" (Non-Standard) indicates that the Form W-2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W-2 was used. The value "S" (Standard) identifies a Form W-2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
- 0123**
- Form W-2 - The following fields must be significant: Employer Name (SEQ 0050), Employer Address (SEQ 0060), Employee Name (SEQ 0090), Employee Address (SEQ 0100); Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120).
  - Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages.
  - Exception: When a period (.) is present in the Employee State (SEQ 0113) on Form W-2, the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.
- 0124**
- Form W-2G - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0026).
- 0125**
- Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0050).
- 0126**
- Tax Form – If any Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1390, 1400, 1410) is significant, then either Preparer SSN/Preparer TIN (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.
  - If Preparer SSN/Preparer TIN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeros or all nines; or the first position must equal "P" or "S" and the last positions must be numeric characters and cannot equal all zeros or all nines.
  - If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.
  - When Paid Preparer information (SEQ 1340-1420) is significant, Non-Paid Preparer (SEQ 1338) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers.
- 0127**
- Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is equal to Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant.
- 0128**
- Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.
- 0129**
- Form 1040/1040A - If Total Payments (SEQ 1250) equals Total Tax (SEQ 1150), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280).
- 0130**
- Form 1040/1040A - If Total Itemized or Standard Deduction (SEQ 0789) contains one of the following amounts: \$5,800, 6,750, 6,050, 7,250, 8,350, 10,650, 9,550, 11,600, 12,550, or 13,500; and Modified Standard Deduction Ind (SEQ 0787) of Form 1040 is blank; then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 0772), Self Blind Box (SEQ 0774), Spouse 65 or Over Box (SEQ 0776), Spouse Blind Box (SEQ 0778).
  - Exception for Form 1040: This check is not performed when one or more of the following forms are present: Schedule A, Form 4563.
- 0131**
- Form 1040/1040A - If Number of Children Not Living with You (SEQ 0247) is significant, then at least one Relationship (SEQ 0177, 0187, 0197, 0207) must equal "CHILD", "DAUGHTER", "GRANDCHILD", or "SON".

- 0132**      ➤ Form 1040 – When Capital Distribution Box equals to “X”, Capital Gain/Loss (SEQ 0450) must contain a positive amount.
- 0133**      ➤ Schedule R/Schedule 3 - If Nontaxable SSB/RRB (SEQ 0163) or Nontaxable Other (SEQ 0167) is significant, then Pensions & Annuities (SEQ 0170) must be significant.
- 0134**      ➤ Form 1040 - If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786), and Modified Standard Deduction Ind (SEQ 0787) and Itemize Election Ind (SEQ 0788) are blank, and Schedule A and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.
- Form 1040A – If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0787) are blank; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.
- 0135**      ➤ Form 1040 - When F4684 Literal (SEQ 0460) equals "F4684", Form 4684 must be present.
- 0136**      ➤ Form 1040 - If Form 2210 or Form 2210F is present, then ES Penalty Amount (SEQ 1300) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 0245) or Total Underpayment Penalty (SEQ 0671) from Form 2210, or Underpayment Penalty/Farmers Fishermen (SEQ 0180) from Form 2210F.
- Form 1040A - If Form 2210 is present, then ES Penalty Amount (SEQ 1300) of Form 1040A must equal Underpayment Penalty/Short Method (SEQ 0245) or Total Underpayment Penalty (SEQ 0671) from Form 2210.
- 0137**      ➤ Form 2441/Schedule 2 - When SSN/EIN 1 or 2 (SEQ 0040, 0090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 0050, 0100) must be significant.
- 0138**      ➤ Form 1040/1040A – Total Exemptions (SEQ 0355) must equal the total of the following fields: Total Box 6a and 6b (SEQ 0167); Number of Children Who Lived with You (SEQ 0240); Number of Children Not Living with You (SEQ 0247); and Number of Other Dependents Listed (SEQ 0350).
- 0139**      ➤ Form W-2 - Employee SSN (SEQ 0080) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.
- 0140**      ➤ Form 1040 - Farm Income (SEQ 0520) must equal Net Farm Profit or Loss (SEQ 0680) from Schedule(s) F.
- 0141**      ➤ Schedule F – At least one of the following fields must be significant: Gross Income Amount (SEQ 0280), Total Expenses (SEQ 0650), Net Farm Profit or Loss (SEQ 0680).
- 0142**      ➤ Schedule F – Accounting Method Cash Indicator (SEQ 0050) or Accounting Method Accrual Indicator (SEQ 0060) must equal "X". Both indicators cannot equal "X".
- 0143**      ➤ Schedule F – Materially Participate Yes Indicator (SEQ 0100) and Materially Participate No Indicator (SEQ 0110) cannot both equal "X" and cannot both equal blank.
- 0144**      ➤ RESERVED
- 0145**      ➤ If Line 24 of Form 1040, Bus Expenses Reservists & others (SEQ 0624) is significant, then Form 2106/2106-EZ must be attached, else reject the return.
- 0146**      ➤ Tax Form - When Unemployment Compensation (SEQ 0552) is significant, it must be numeric and greater than zero.
- 0147**      ➤ Form 2210 – One of the following fields must equal "X": Waiver Entire Penalty Box (SEQ 0135), Waiver of Part of Penalty Box (SEQ 0145), Annualized Income Installment Method Box (SEQ 0155), Actually Withheld Box (SEQ 0165) or Joint Return Box (SEQ 0173).

- 0148
  - Form 2210 - When Waiver of Entire Penalty Box (SEQ 0135) or Waiver of Part Penalty Box (SEQ 0145) equals "X", either Waived Explanation/Short Method (SEQ 0233) or Waiver Explanation (SEQ 0658) must equal "STMbnn".
  - Form 2210F - When Waiver of Penalty Box (SEQ 0013) equals "X", Waiver Explanation (SEQ 0177) must equal "STMbnn".
- 0149
  - Schedule C - When Other Clos Inv Method (SEQ 0744) equals "X", Other Meth Explanation (SEQ 0746) must equal "STMbnn".
- 0150
  - Form 1040 - When F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) are significant, Form 4255 must be present and Total Increase Tax (SEQ 0530) of Form 4255 must be significant.
  - When Form 4255 is present, F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) of Form 1040 must be significant.
- 0151
  - Summary Record - Number of Logical Records in Tax Return (SEQ 0040) must equal the total logical record count computed by the IRS.
- 0152
  - Summary Record - Number of Forms W-2 (SEQ 0050) must equal the number of Forms W-2 computed by the IRS.
- 0153
  - Summary Record - Number of Forms W-2G (SEQ 0060) must equal the number of Forms W-2G computed by the IRS.
- 0154
  - Summary Record - Number of Forms 1099-R (SEQ 0070) must equal the number of Forms 1099-R computed by the IRS.
- 0155
  - Summary Record - Number of Schedule Records (SEQ 0080) must equal the number of schedule records computed by the IRS.
- 0156
  - Summary Record - Number of Form Records (SEQ 0090) must equal the number of form records computed by the IRS.
- 0157
  - Summary Record - Number of Statement Record Lines (SEQ 0100) must equal the number of statement record lines computed by the IRS.
- 0158
  - Form 1040/1040A - If Credit for Elderly or Disabled (SEQ 0930) is significant, and Self 65 or Over Box (SEQ 0772) and Spouse 65 or Over Box (SEQ 0776) are blank, then one of the following fields from Schedule R/Schedule 3 must be significant: Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); Under 65, Did Not Live with Spouse (SEQ 0090).
- 0159
  - Form 1040EZ - If Dependent No-Ind (SEQ 0785) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) must equal \$7,950 when Secondary SSN (SEQ 0030) is not significant, and must equal \$15,900 when Secondary SSN (SEQ 0030) is significant.
  - If Dependent Yes-Ind (SEQ 0784) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) cannot exceed \$4,850 when Secondary SSN (SEQ 0030) is not significant, and cannot exceed \$12,800 when Secondary SSN (SEQ 0030) is significant.
- 0160
  - RESERVED
- 0161
  - Form 1040EZ - Dependent Yes-Ind (SEQ 0784) and Dependent No-Ind (SEQ 0785) cannot both equal "X" and cannot both equal blank.
- 0162
  - Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed \$390 and Adjusted Gross Income (SEQ 0750) must be less than \$11,490 if single, and cannot exceed \$12,490 if Married Filing Jointly.
  - When Dependent Yes-Ind (SEQ 0784) equals "X", Earned Income Credit (SEQ 1180) cannot be significant.

- 0163** ➤ Schedule R/Schedule 3 – At least one of the following fields must be significant: SEQ 0010, 0020, 0030, 0040, 0050, 0060, 0070, 0080, 0090.
- 0164** ➤ Form 1040/1040A – If Credit for Retirement Savings Contribution (SEQ 0937) is significant, then Form 8880 must be attached.
- 0165** ➤ Form 8880 – If Credit Contributions (SEQ 0200) is significant, then it must equal Credit for Retirement Savings Contribution (SEQ 0937) of Tax Form.
- 0166** ➤ Form 8880 – Total Line 6a and 6b (SEQ 0130) must be greater than zero.
- 0167** ➤ Form 9465 – Monthly Payment Date (SEQ 0310) must be significant and must be within the 01 to 28 range.
- 0168** ➤ Form 9465 – Monthly Payment (SEQ 0300) must be equal to or greater than \$25.
- 0169** ➤ Schedule E - At least one of the following fields must be significant on the first occurrence of Schedule E: Total Rents Received (SEQ 0125); Total Royalties Rec'd (SEQ 0155); Rental & Royalty Deduction (SEQ 1000); Total Income (SEQ 1110); Total Losses (SEQ 1120); Part/S-Corp Name A (SEQ 1170); Tot Part/S-Corp Income (SEQ 1750); Tot Part/S-Corp Loss and Sec 179 Deduction (SEQ 1755); Tot Estate/Trust Inc (SEQ 1933); Tot Estate/Trust Loss (SEQ 1937); Total REMIC Income (SEQ 1977); Net Farm Rental Income/Loss (SEQ 1991); Farming/Fishing Share (SEQ 2020); Net Rental Real Estate Income/Loss (SEQ 2030).
- 0170** ➤ Schedule A - Casualty/Theft Loss (SEQ 0390) must equal Line 16 Minus Line 17 (SEQ 0450) from Form 4684, when either field is significant.
- 0171** ➤ Form 4797 - When Form 4684 is present, Gain/Loss for Entire Year (Form 4684 Sec B Gain) (SEQ 0440) of Form 4797 must equal Loss Equal to or Smaller than Gain (SEQ 1120) from Form 4684.
- 0172** ➤ Form 9465 - Amount Owed on Tax Return (SEQ 0280) cannot be greater than \$25,000.
- 0173** ➤ RESERVED
- 0174** ➤ Form 4684 - When Line 16 minus Line 17 (SEQ 0450) is significant, Line 13 more than Line 14 (SEQ 0430) must be significant.
- 0175** ➤ Form 1040 - When Other Adjustment Amount (SEQ 0730) or Total Other Adjustments (SEQ 0735) is significant, Total Adjustments (SEQ 0740) must be significant.
- 0176** ➤ RESERVED
- 0177** ➤ Tax Form - If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed **\$2,650** unless Form 4797 is attached: Taxable Interest (SEQ 0380), Tax-Exempt Interest (SEQ 0385), Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 0450) (when greater than zero) of Form 1040.
- 0178** ➤ Form 1040 – When Specify Other Credit Block (SEQ 1006) equals "X", one of the following forms must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, Form 8860, Form 8861, Form 8874, Form 8881, Form 8882 or Form 8884 unless Specify Other Credit Literal (Seq. 1010) contains "FNS" or "TRANS ALASKA".
- 0179** ➤ RESERVED

- 0180
  - Form 4835 - When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 0610) or Net Farm Rent (Loss) (SEQ 0630).
  - When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 0610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 0630).
  - Note: Net Farm Rent (Loss) (SEQ 0630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
  
- 0181
  - Form 4835 - If Some is Not at Risk (SEQ 0620) equals "X" on one or both Form(s) 4835, then Form 6198 or Form 8582 must be present.
  
- 0182
  - Schedule F - When Net Farm Profit or Loss (SEQ 0680) is less than zero and Some Is Not at Risk Indicator (SEQ 0700) equals "X", Form 6198 must be present.
  
- 0183
  - Schedule C - If Car/Truck Expenses (SEQ 0293) is significant, then Vehicle Service Date (SEQ 0820) must be significant, or Form 4562 must be present.
  
- 0184
  - Schedule E - If Net Farm Rental Income/Loss (SEQ 1991) on the first occurrence of Schedule E is present, then Form 4835 must be present.
  - When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 0610) or Net Farm Rent (Loss) (SEQ 0630).
  - When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 0610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 0630).
  - Note: Net Farm Rent (Loss) (SEQ 0630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
  
- 0185
  - Schedule C - When Business Miles (SEQ 0830) is significant, then Vehicle Service Date (SEQ 0820) must be present.
  
- 0186
  - Form 8829 – Total of "Home Business Expense" (SEQ 0703) of all Schedules C present must equal total of "Schedule C Allowable Expenses" (SEQ 0450) from all Forms 8829 present.
  
- 0187
  - Schedule C - Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
  
- 0188
  - Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.
  
- 0189
  - Form 1040 - If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: SEQ 0623, 0624, 0626, 0628, 0630, 0635, 0637, 0640, 0645, 0650, 0680, 0697, 0730, 0733, 0735.
  
- 0190
  - RESERVED
  
- 0191
  - Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (F8863) (SEQ 0935), Credits from F8396 & F8859 (SEQ 0995), Foreign Tax Credit (SEQ 0922), Child tax Credit (SEQ 0940), Credit for Retirement Savings Contribution (SEQ 0937), Adoption Credit (SEQ 0960) and Other Credits (SEQ 1015).
  - Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (F8863) (SEQ 0935), Child Tax Credit (SEQ 0940), Credit for Retirement Savings Contribution (SEQ 0937) and Adoption Credit (SEQ 0960).

- 0192
  - Tax Form - At least one of the following fields must be significant for the forms listed below.
  - Form 1040/1040A: Total Income (SEQ 0600), Adjusted Gross Income (SEQ 0750), AGI Repeated (SEQ 0770), Tax (SEQ 0915/0860), Total Credits (SEQ 1020), Total Tax (SEQ 1150), Total Payments (SEQ 1250).
  - Form 1040EZ: Adjusted Gross Income (SEQ 0750), Taxable Income (SEQ 0820), Withholding (SEQ 1160), Total Tax (SEQ 1256), Refund (SEQ 1270) and Amount Owed (SEQ 1290).
- 0193
  - Form 8829 - Total Hours Available (SEQ 0065) cannot exceed the maximum number of available hours (24 hrs multiplied by the number of days in the year).
- 0194
  - Form 1040EZ - If Taxable Interest (SEQ 0380) is not significant, then Adjusted Gross Income (SEQ 0750) must equal the total of Wages, Salaries, Tips (SEQ 0375) plus Unemployment Compensation (SEQ 0552).
- 0195
  - Schedule SE - When Self-Employment Tax (SEQ 0160) is significant, Deduction for 1/2 of Self Employment Tax (SEQ 0165) must be significant, and vice versa.
  - If Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 is significant, it must equal Deduction for 1/2 of Self Employment Tax (SEQ 0165) from Schedule(s) SE. If Deduction for 1/2 of Self Employment Tax (SEQ 0165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 0050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 must be significant.
- 0196
  - Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.
  - When F1040 Social Security Medicare Tax on Tips (SEQ 0200) of Form 4137(s) is significant, Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must be significant.
- 0197
  - Schedule A - When Other Expense Amount (SEQ 0485) is significant, Total Other Expenses Limit (SEQ 0495) must be significant.
- 0198
  - Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1192), F4868 Amount (SEQ 1197), Excess SS Tax (SEQ 1188), and Other Payments (SEQ 1210).
  - Form 1040A – Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1192), F4868 Amount (SEQ 1197), and Excess SS Tax (SEQ 1200).
- 0199
  - Form 1040/1040A – Educator Expenses (SEQ 0623) cannot be greater than \$500 if filing status is “2” and \$250 for all other filing statuses.
- 0200
  - Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than \$390, Schedule EIC must be present.
- 0201
  - Schedule EIC - If any field of the following “qualifying child group” is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 0007, 0077; Qualifying Child First Name (SEQ 0010, 0080); Qualifying Child Last Name (SEQ 0011, 0081); Year of Birth (SEQ 0020, 0090); Qualifying SSN (SEQ 0015, 0085); Relationship (SEQ 0060, 0130); and Number of Months (SEQ 0070, 0140).
  - Qualifying Child Name Control (SEQ 0007, 0077) must be in the correct format. See Section 7.01 for Name Control format.
- 0202
  - Schedule EIC – Year of Birth (SEQ 0020, 0090) cannot be greater than current tax year.
- 0203
  - Schedule EIC - Relationship (SEQ 0060, 0130) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", or "SON", "SISTER", "BROTHER", "NIECE" or "NEPHEW".

- 0204      ➤ Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65. If either taxpayer is born January 01, 1980, the taxpayer is considered to be age 25 at the end of 2004.
- Form 1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65. If either taxpayer is born January 01, 1980, the taxpayer is considered to be age 25 at the end of 2004.
- 0205      ➤ Schedule EIC - When Qualifying SSN (SEQ 0015, 0085) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security Numbers.
- 0206      ➤ Schedule EIC - If Year of Birth (SEQ 0020, 0090) is less than "1986" (age 19 and older) and greater than "1980", then the corresponding Student "Yes" Box (SEQ 0030, 0100) or the corresponding Disabled "Yes" Box (SEQ 0040, 0110) must equal "X".
- 0207      ➤ Schedule EIC - If Relationship (SEQ 0060, 0130) equals "CHILD", "DAUGHTER", "GRANDCHILD", "SON", "SISTER", "BROTHER", "NIECE", "NEPHEW" or "FOSTERCHILD" and Year of Birth (SEQ 0020, 0090) does not equal "2004", then Number of Months (SEQ 0070, 0140) must be equal to or greater than "07".
- 0208      ➤ Schedule H - Cash Wages Over \$1,400 Paid Yearly - Yes (SEQ 0040) and Cash Wages Over \$1,400 Paid Yearly - No (SEQ 0045) cannot both equal "X" and cannot both equal blank.
- 0209      ➤ Schedule H - Employer SSN (SEQ 0020) on the first Schedule H must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 0210      ➤ Schedule H - Employer SSN (SEQ 0020) on the second Schedule H must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Employer SSN (SEQ 0020) on the first Schedule H. When both spouses are filing Schedule H, the Schedule H for the primary taxpayer must precede the Schedule H for the secondary taxpayer.
- 0211      ➤ Schedule H - Employer Identification Number (SEQ 0030) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 0212      ➤ Schedule H - Name of State Where Unemployment Contr Paid (SEQ 0200) must equal a standard state abbreviation. Refer to Attachment 3 for Standard Postal Service State Abbreviations.
- 0213      ➤ Schedule H - Employer SSN (SEQ 0020) and Employer Identification Number (SEQ 0030) must be significant, must equal all numeric characters and cannot equal all blanks or all zeros.
- 0214      ➤ Schedule H - When two Schedules H are present, Employer Identification Number (SEQ 0030) of the second Schedule H cannot equal Employer Identification Number of the first Schedule H.
- 0215      ➤ Schedule H - Federal Income Tax Withheld - Yes (SEQ 0050) and Federal Income Tax Withheld - No (SEQ 0055) cannot both equal "X".
- Cash Wage Over \$1,000 Paid Qtrly - No (SEQ 0060) and Cash Wage Over \$1,000 Paid Qtrly - Yes (SEQ 0065) cannot both equal "X".
- Cash Wages Over \$1,000 Paid Qtrly - No (SEQ 0150) and Cash Wages Over \$1,000 Paid Qtrly - Yes (SEQ 0155) cannot both equal "X".
- 0216      ➤ Schedule EIC - Qualifying SSN - 1 (SEQ 0015) cannot equal Qualifying SSN - 2 (SEQ 0085). Qualifying SSN - 1 and - 2 (SEQ 0050, 0120) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.
- 0217      ➤ Schedule EIC - When Year of Birth (SEQ 0020, 0090) is less than "1981", the corresponding Disabled "Yes" Box (SEQ 0040, 0110) must equal "X".

- 0218 ➤ Schedule EIC – When Year of Birth (SEQ 0020, 0090) equals "2004", the corresponding Number of Months (SEQ 0070, 0140) must equal "12".
- 0219 ➤ Schedule H - Page 2 must be present when all of the following fields equal "X": Cash Wage Over \$1,400 Paid Yearly - No (SEQ 0045), Federal Income Tax Withheld – No (SEQ 0055), and Cash Wage Over \$1,000 Paid Qtrly - Yes (SEQ 0065).
- 0220 ➤ Schedule H - When all of the following fields equal "X", Schedule H cannot be filed: Cash Wage Over \$1,400 Paid Yearly - No (SEQ 0045), Federal Income Tax Withheld - No (SEQ 0055), and Cash Wage Over \$1,000 Paid Qtrly - No (SEQ 0060).
- 0221 ➤ Form 1040/1040A - Advanced EIC Payments (SEQ 1105) must equal the total of Advance EIC Payment (SEQ 0200) from Form(s) W-2 and/or W-2GU.
- 0222 ➤ Schedule EIC - If Qualifying SSN - 1 (SEQ 0015) is significant and Qualifying SSN - 2 (SEQ 0085) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$2,604 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$30,338 if Single, Head of Household or Qualifying Widow(er) and less than \$31,338 if Married Filing Jointly.  
 ➤ If Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN – 2 (SEQ 0085) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$4,300 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$34,458 if Single, Head of Household or Qualifying Widow(er) and less than \$35,458 if Married Filing Jointly.
- 0223 ➤ Schedule H - When Federal Income Tax Withheld – Yes (SEQ 0050) equals "X", Federal Income Tax Withheld (SEQ 0110) must be significant.
- 0224 ➤ Schedule H - If Cash Wage Over \$1,400 Paid Yearly - No (SEQ 0045) and Federal Income Tax Withheld - Yes (SEQ 0050) equal "X", then Cash Wage Over \$1,000 Paid Qtrly - No (SEQ 0060) and Cash Wage Over \$1,000 Paid Qtrly - Yes (SEQ 0065) must be blank.
- 0225 ➤ Schedule H - When Cash Wage Over \$1,400 Paid Yearly - Yes (SEQ 0040) equals "X", Social Security Wages (SEQ 0070) and Medicare Wages (SEQ 0090) must each be equal to or greater than \$1,400.
- 0226 ➤ Schedule H - When Cash Wage Over \$1,400 Paid Yearly - Yes (SEQ 0040) equals "X", the following fields must be blank: Federal Income Tax Withheld - Yes (SEQ 0050), Federal Income Tax Withheld - No (SEQ 0055), Cash Wage Over \$1,000 Paid Qtrly - No (SEQ 0060), and Cash Wage Over \$1,000 Paid Qtrly - Yes (SEQ 0065).
- 0227 ➤ Schedule H - When Page 2 is present, Cash Wages Over \$1,000 Paid Qtrly - No (SEQ 0150) cannot equal "X".  
 ➤ When Page 2 is not present, Cash Wages Over \$1,000 Paid Qtrly - Yes (SEQ 0155) cannot equal "X".
- 0228 ➤ Schedule H - Social Security Wages (SEQ 0070) cannot be greater than Medicare Wages (SEQ 0090).
- 0229 ➤ Schedule H - When Page 2 is present, Total Taxes from Line 8 (SEQ 0520) must equal Total Taxes Less Advance EIC Payments (SEQ 0140) from Page 1.
- 0230 ➤ Form 1116 – When only one Form 1116 is present, Smaller of Tax From Return or Foreign Tax Credit (SEQ 1185) must equal Gross Foreign Tax Credit (SEQ 1090) and the following fields must be blank: SEQs 1100, 1110, 1120, 1130, 1135, 1160, 1175, 1177 and 1180.

- 0231**      ➤ Form 1116 – If more than one Form 1116 is present, then only the first occurrence of Form 1116 can have significant data in Foreign Tax Credit (SEQ 1200). For subsequent occurrences of Form 1116, significant data can be present in Foreign Tax Credit (SEQ 1200) only when Alt. Min. Tax Literal (SEQ 0010) of that occurrence is equal to “AMT”.
- 0232**      ➤ Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 0020, 0030, 0040, 0050, 0060, 0070, 0080, 0093, 0096, 0098.  
               ➤ When more than one Form 1116 is present, the same box (SEQ 0020 through 0098) cannot equal "X" on more than one Form 1116.  
               ➤ Exception: The same box (SEQ 0020 through 0098) can equal "X" on two Forms 1116 if Alt. Min. Tax Literal (SEQ 0010) is significant on one of the two Forms 1116.
- 0233**      ➤ Tax Form - If Direct Deposit “No” (SEQ 1263) is equal to "X", the Direct Deposit Information must not be present, if present, reject the return.
- 0234**      ➤ Tax Form - One of the following must equal "X": Direct Deposit “Yes” (SEQ 1262) or Direct Deposit “No” (SEQ 1263) and both cannot be blank and both cannot equal "X".
- 0235**      ➤ Schedule H - When Page 2 is present, Total Taxable Wages for FUTA (Section A) (SEQ 0230) must be significant.
- 0236**      ➤ Form 1040 - Household Employment Taxes (SEQ 1107) must equal the total of the following fields from Schedule(s) H: Total Taxes Less Advance EIC Payments (SEQ 0140) plus FUTA Tax (SEQ 0240).
- 0237- 0239**   ➤ RESERVED
- 0240**      ➤ Schedule C-EZ - Total Expenses (SEQ 0700) cannot be greater than \$5,000 and Net Profit (SEQ 0710) cannot be less than zero.
- 0241**      ➤ Schedule C-EZ - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 0200), Total Expenses (SEQ 0700), Net Profit (SEQ 0710).
- 0242**      ➤ Schedule C-EZ - Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 0243**      ➤ Form 1040 - If Schedule A is not present and Must Itemize Indicator (SEQ 0786) equals "X" then Total Itemized or Standard Deduction (SEQ 0789) must equal zero.  
               ➤ Form 1040A - If Must Itemize Indicator (SEQ 0786) equals "X", then Total Itemized or Standard Deduction (SEQ 0789) must equal zero.
- 0244**      ➤ Form 1040 – When the Itemized Election Ind (SEQ 0788) equals “IE”, then Schedule A must be present.
- 0245**      ➤ Form 1040 - When Form 8396 Block (SEQ 0985) equals "X", Form 8396 must be present.  
               ➤ Form 1040 - When Form 3800 Block (SEQ 1000) equals "X", Form 3800 must be present.
- 0246**      ➤ RESERVED
- 0247**      ➤ Schedule A - When State & Local Taxes (SEQ 0090) is significant, Income Taxes Box (SEQ 0092) and General Sales Taxes Box (SEQ 0094) cannot both equal “X”, and cannot both equal blank.
- 0248-0249**   ➤ RESERVED
- 0250**      ➤ RESERVED
- 0251**      ➤ Form 8615 - Child Taxable Income (SEQ 0100) must equal Taxable Income (SEQ 0820) from Form 1040/1040A.

- 0252 ➤ Form 1040/1040A - When Form 8615 is present, Tax (SEQ 0915) of Form 1040 or Tax (SEQ 0860) of Form 1040A must equal Form 8615 Tax (SEQ 0290) from Form 8615.
- 0253 ➤ Form 8615 - Parent Filing Status (SEQ 0060) must equal "1", "2", "3", "4", or "5".
- 0254 ➤ RESERVED
- 0255 ➤ Form 8615 - Gross Unearned Income (SEQ 0070) must be greater than **\$1,600**.
- 0256 ➤ Form 8615 - Child Name (SEQ 0010) must equal Name Line 1 (SEQ 0060) of Form 1040/1040A.
- 0257 ➤ Form 8615 - Parent Name (SEQ 0040) and Parent SSN (SEQ 0050) must be significant.
- 0258 ➤ Form 8615 - Child SSN (SEQ 0020) must be significant and within the valid ranges of SSN/ITIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 0259 ➤ RESERVED
- 0260 ➤ Form 1040 - When Form 8814 is present, Form 8814 Block (SEQ 0853) of Form 1040 must equal "X" and Form 8814 Amount (SEQ 0857) of Form 1040 must be significant. When Form 8814 Block (SEQ 0853) equals "X", Form 8814 must be present and Form 8814 Amount (SEQ 0857) must be significant.
- 0261 ➤ Form 8814 - When one Form 8814 is present, Multiple F8814 Indicator (SEQ 0030) cannot be significant. When more than one Form 8814 is present, Multiple F8814 Indicator (SEQ 0030) of the first Form 8814 must be significant.  
➤ Form 8814 Amount (SEQ 0857) of Form 1040 must equal Form 8814 Tax (SEQ 0220) from Form(s) 8814.
- 0262 ➤ Form 8814 - Child Taxable Unearned Income (SEQ 0170) must be greater than \$800 and less than \$8,000.
- 0263 ➤ Form 1040 - If Form 1040 Other Income (SEQ 0200) of Form 8814 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "FORM 8814" and Total Other Income (SEQ 0590) of Form 1040 must be significant.
- 0264 ➤ Form 8814 - When Tax Exempt Literal (SEQ 0040) is significant, Tax Exempt Amount (SEQ 0050) must be significant.  
➤ When Nominee Dist. Literal 1 (SEQ 0060) is significant, Nominee Dist. Amount 1 (SEQ 0070) must be significant.  
➤ When Non-Taxable Literal (SEQ 0080) is significant, Non-Taxable Amount (SEQ 0090) must be significant.
- 0265 ➤ Form 8814 - When Nominee Dist. Literal 2 (SEQ 0120) is significant, Nominee Dist. Amount 2 (SEQ 0130) must be significant.
- 0266 ➤ Form 8814 - Child Name (SEQ 0010) must be significant. Child SSN (SEQ 0020) must be must be significant and within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 0267 ➤ Form 8814 - Tax Amount Basis (SEQ 0210) cannot be less than zero. When Tax Amount Basis (SEQ 0210) is greater than zero and less than \$800, Form 8814 Tax (SEQ 0220) must be significant. When Tax Amount Basis (SEQ 0210) is equal to or greater than \$800, Form 8814 Tax (SEQ 0220) must equal \$80.
- 0268-0269 ➤ RESERVED

- 0270** ➤ Form 1040 - When Form 4972 Block (SEQ 0880) equals "X", Form 4972 must be present.
- 0271** ➤ Form 4972 - None of the following fields can equal "X": Distribution of Qualified Plan No Box (SEQ 0026), Rollover Yes Box (SEQ 0030), Prior Yr Distribution Yes Box (SEQ 0190), and Beneficiary Distribution Yes Box (SEQ 0201).  
➤ All of the following fields must equal "X": Distribution of Qualified Plan Yes Box (SEQ 0024), Rollover No Box (SEQ 0040), and Prior Yr Distribution No Box (SEQ 0200).
- 0272** ➤ Form 4972 - Only one of the following fields can equal "X": Beneficiary of Qual Participant No Box (SEQ 0044) or Qual Age - Five Yr Member No Box (SEQ 0086).
- 0273- 0274** ➤ RESERVED
- 0275** ➤ Form 4972 – At least one of the following fields must be significant: Capital Gain Election (SEQ 0220), Ordinary Income (SEQ 0240), 10 Yr Method Average Tax (SEQ 0690).
- 0276** ➤ Form 4972 - Recipient SSN (SEQ 0020) from the second Form 4972 cannot equal Recipient SSN (SEQ 0020) of the first Form 4972.
- 0277** ➤ Form 1040 - When Other Tax Literal (SEQ 1110) equals "ADT", Form 4970 must be present, and vice versa.
- 0278** ➤ RESERVED
- 0279** ➤ Form 4972 - For each of the following, one box must equal "X", but both cannot equal "X":  
Beneficiary of Qual Participant Yes Box (SEQ 0042)/Beneficiary of Qual Participant No Box (SEQ 0044);  
Qual Age - Five Yr Member Yes Box (SEQ 0084)/Qual Age - Five Yr Member No Box (SEQ 0086).
- 0280** ➤ Schedule B/Schedule 1 - When Excludable Savings Bond Interest (SEQ 0289) is significant, Form 8815 must be present. Excludable Savings Bond Interest (SEQ 0289) of Schedule B/Schedule 1 must equal Excludable Savings Bond Interest (SEQ 0290) from Form 8815.
- 0281** ➤ Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Form 8815 cannot be present.
- 0282** ➤ Form 8815 - Taxable Expenses (SEQ 0190) must be greater than zero.
- 0283** ➤ Form 8815 - If Filing Status (SEQ 0130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 0240) of Form 8815 must be less than \$119,750. If Filing Status equals "1" or "4", then Modified AGI (SEQ 0240) must be less than \$74,850.
- 0284** ➤ RESERVED
- 0285** ➤ RESERVED
- 0286** ➤ Schedule E - When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.
- 0287** ➤ Form 1040 - When F8828 Literal (SEQ 1123) equals "FMSR", Form 8828 must be present.  
➤ When F8828 Amount (SEQ 1124) is significant, Recapture Tax Due (SEQ 0280) of Form 8828 must be significant, and vice versa.
- 0288** ➤ Form 8828 - Original Loan Closing Date (SEQ 0100) cannot be before January 1, 1991 (19910101).

- 0289**      ➤ Form W-2 - When Advance EIC Payment (SEQ 0200) is significant, taxpayer cannot file Form 1040EZ.
  
- 0290**      ➤ Form W-2 - Employer State (SEQ 0073) and Employer Zip Code (SEQ 0075) must be significant and valid. Employer Zip Code (SEQ 0075) must be consistent with Employer State (SEQ 0073).
- Form W-2G - Payer's State (SEQ 0024) and Payer's Zip Code (SEQ 0025) must be significant and valid. Payer's Zip Code (SEQ 0025) must be consistent with Payer's State (SEQ 0024).
- Form W-2GU - Employer State (SEQ 0073) and Employer Zip Code (SEQ 0075) must be significant and valid. Employer Zip Code (SEQ 0075) must be consistent with Employer State (SEQ 0073).
- Form 1099-R - Payer's State (SEQ 0042) and Payer's Zip Code (SEQ 0044) must be significant and valid. Payer's Zip Code (SEQ 0044) must be consistent with Payer's State (SEQ 0042).
- Exception: This check is not performed when Employer State (SEQ 0073) of Form W-2 and/or W-2GU, Payer's State (SEQ 0024) of Form W-2G, and/or Payer's State (SEQ 0042) of Form 1099-R contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format.
  
- 0291**      ➤ Form W-2 - Employer City (SEQ 0070) must contain at least three characters.
  
- 0292**      ➤ Form W-2G - Payer Identification Number (SEQ 0026) must be numeric, the first two digits of Payer Identification Number (SEQ 0026) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and W-2G Indicator (SEQ 0220) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.
- Note: The value "N" (Non-Standard) indicates that the Form W-2G was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form W-2G was used. The value "S" (Standard) identifies a Form W-2G that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
  
- 0293**      ➤ Form 1099-R - Payer Identification Number (SEQ 0050) must be numeric, the first two digits of Payer Identification Number (SEQ 0050) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and 1099-R Indicator (SEQ 0340) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.
- Note: The value "N" (Non-Standard) indicates that the Form 1099-R was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form 1099-R was used. The value "S" (Standard) identifies a Form 1099-R that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
  
- 0294**      ➤ RESERVED
  
- 0295**      ➤ Form W-2 – Neither Withholding (SEQ 0130) nor Social Security Tax (SEQ 0150) of the combined W-2(s) and/or W-2GU(s) can be greater than 1/2 (50%) of Wages (SEQ 0120). Exception: This check is bypassed when Combat Pay has been excluded from Wages.
- Form W-2G – Withholding (SEQ 0050) cannot be greater than ½ (50%) of Gross Winnings, etc. (SEQ 0040).
- Form 1099-R – Withholding (SEQ 0160) cannot be greater than 1/2 (50%) of Gross Distribution (SEQ 0110).
  
- 0296**      ➤ Form 2441/Schedule 2 - If any field of the following "qualifying person group" is significant, then all fields in that group must be significant: Qualifying Person First Name (SEQ 0110, 0217); Qualifying Person Last Name (SEQ 0115, 0218); Qualifying Person Name Control (SEQ 0120, 0221); Qualifying Person SSN (SEQ 0214, 0223) and Qualified Expenses (SEQ 0215 and 0225).
  
- 0297**      ➤ If Primary or Secondary SSN (SEQ 0010, 0030) of Form 1040 equal the SSN/EIN (SEQ 0040 or 0090) of Form 2441, reject the return.

- 0298**      ➤ Form 2441/Schedule 2 - When Qualifying Person SSN (SEQ 0214, 0223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 0299**      ➤ Tax Form - RAL Indicator (SEQ 1465) must equal "Y" or "N".  
➤ RAL Indicator (SEQ 1465) is a required field.
- 0300-0302**      ➤ RESERVED
- 0303**      ➤ Form 1040/1040A - If Amount Owed (SEQ 1290) is greater than zero and ES Penalty Amount (SEQ 1300) is not significant, then Total Tax (SEQ 1150) must be greater than Total Payments SEQ 1250).  
➤ Form 1040EZ - If Amount Owed (SEQ 1290) is greater than zero, then Total Tax (SEQ 1256) must be greater than Total Payments (SEQ 1250).
- 0304-0349**      ➤ RESERVED for Electronically Transmitted Documents (ETD)
- 0350**      ➤ Form 8853 - Policyholder SSN (SEQ 0289) must be numeric and within the valid range for an SSN or an ITIN.  
➤ Insured SSN (SEQ 0310) must be numeric and within the valid range for an SSN or an ITIN.  
➤ Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 0351**      ➤ Form 8853 - MSA Acct Holder SSN (SEQ 0009) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.
- 0352**      ➤ Form 8853 – Policyholder SSN (SEQ 0289) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.
- 0353-0354**      ➤ RESERVED
- 0355**      ➤ RESERVED
- 0356**      ➤ RESERVED
- 0357**      ➤ If MSA Literal (SEQ 0732) is significant, then MSA Amount (SEQ 0733) must be significant and vice versa.  
➤ Form 1040 – If MSA Literal (SEQ 0732) and MSA Amount (SEQ 0733) is significant then, Form 8853 must be attached.
- 0358**      ➤ RESERVED
- 0359**      ➤ Form 8853 - One box of the following pairs must equal "X", both cannot equal "X", and both cannot equal space:
  - Payments or Death Benefits - Yes (SEQ 0320)
  - Payments or Death Benefits - No (SEQ 0330) and
  - Insured Terminally Ill - Yes (SEQ 0340)
  - Insured Terminally Ill - No (SEQ 0350).
- 0360**      ➤ Form 1040 - If Type of Other Income (SEQ 0560) equals "MSA" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.  
➤ If Taxable Archer MSA Distributions (SEQ 0250) of Form 8853 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "MSA" and the corresponding Amount of Other Income (SEQ 0570) of Form 1040 must be present.
- 0361**      ➤ Form 1040 - If Other Tax Literal (SEQ 1110) equals "MSA" and the corresponding Other Tax Amount (SEQ 1112) is present, then Form 8853 must be present.  
➤ If Additional 15% Taxable MSA Distributions (SEQ 0270) of Form 8853 is significant, then Other Tax Literal (SEQ 1110) of Form 1040 must equal "MSA" and the corresponding Other Tax Amount (SEQ 1112) of Form 1040 must be present.

- 0362** ➤ Form 8853 – If Taxable Archer MSA Distributions (SEQ 0250) is significant, then the Exceptions to 15% Tax box (SEQ 0260) or Additional 15% Taxable MSA Distributions (SEQ 0270) must be significant.
- 0363** ➤ Form 8853 - If Taxable Archer MSA Distributions (SEQ 0250) is significant, the following SEQs cannot both be blank; Exceptions to 15% Tax Box (SEQ 0260) or Additional 15% Taxable MSA Distributions (SEQ 0270).
- 0364** ➤ Form 1040 - If Type of Other Income (SEQ 0560) equals "LTC" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.  
➤ If Taxable Payments (SEQ 0450) of Form 8853 is greater than zero, then Type of Other Income (SEQ 0560) must equal "LTC" and the corresponding Amount of Other Income (SEQ 0570) must be present.
- 0365** ➤ RESERVED
- 0366** ➤ Form 8853 - If Primary Archer Contribution for Current TY - Yes (SEQ 0019) equals "X"; then for each of the following, one box must equal "X", both cannot equal "X", and both cannot equal space:  
- Primary Uninsured Acct Holder - Yes (SEQ 0030) or Primary Uninsured Acct Holder - No (SEQ 0040) must equal "X", and  
- Primary Self HDHP Coverage Box (SEQ 0050) or Primary Family HDHP Coverage Box (SEQ 0060) must equal "X".
- 0367** ➤ Form 8853 - If Spouse Archer Contribution for Current TY - Yes (SEQ 0070) equals "X"; then for each of the following, one box must equal "X", both cannot equal "X", and both cannot equal space:  
- Spouse Uninsured Acct Holder - Yes (SEQ 0090) or Spouse Uninsured Acct Holder - No (SEQ 0100) must equal "X", and  
- Spouse Self HDHP Coverage Box (SEQ 0110) or Spouse Family HDHP Coverage Box (SEQ 0120) must equal "X".
- 0368** ➤ Form 8853 - If Primary Archer Contribution for Current TY - No (SEQ 0020) equals "X"; then none of the following can equal "X": Primary Archer Contribution for Current TY - Yes (SEQ 0019), Primary Uninsured Acct Holder - Yes (SEQ 0030), Primary Uninsured Acct Holder - No (SEQ 0040), Primary Self HDHP Coverage Box (SEQ 0050), and Primary Family HDHP Coverage Box (SEQ 0060).
- 0369** ➤ If Spouse Archer Contribution for Current TY - No (SEQ 0080) equals "X"; then none of the following can equal "X": Spouse Archer Contribution for Current TY - Yes (SEQ 0070), Spouse Uninsured Acct Holder - Yes (SEQ 0090), Spouse Uninsured Acct Holder - No (SEQ 0100), Spouse Self HDHP Coverage Box (SEQ 0110), and Spouse Family HDHP Coverage Box (SEQ 0120).
- 0370** ➤ Form 1040/1040A - When any occurrence of Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) is significant, the corresponding Relationship (SEQ 0177, 0187, 0197, 0207) must equal either CHILD, SON, DAUGHTER, GRANDCHILD, SISTER, BROTHER, NIECE, NEPHEW, or FOSTERCHILD and the Dependent's age must be under 17.
- 0371** ➤ RESERVED
- 0372** ➤ Form 1040/1040A - When Child Tax Credit (SEQ **0940**) is significant, at least one Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) must equal "X".
- 0373** ➤ Form 1040/1040A - When Additional Child Tax Credit (SEQ 1192) is significant, one or more Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) must equal "X" and Form 8812 must be present.  
➤ When Form 8812 is present, Additional Child Tax Credit (SEQ 1192) must be significant and one or more Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) must equal "X".

- 0374**      ➤ Form 1040/1040A - When Form 8812 is present, Additional Child Tax Credit (SEQ 1192) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 0140) from Form 8812.
- 0375-0378**      ➤ RESERVED
- 0379**      ➤ Form 8863 - The student entries in Part I and in Part II must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part.
- 0380**      ➤ Form 8863 - Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355, 0395, 0435) may be used only once to claim an education credit (Hope or Lifetime Earning). No Student's SSN may be used in Part I (Hope Credit) and Part II (Lifetime Learning Credit). Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 0381**      ➤ Form 8863 - When student data is present in either Part I or Part II, each of the following fields must be significant for each student: Student's First Name, Student's Last Name, Student's Name Control, Student's SSN. (See Part II Record Layouts for Field Numbers).
- 0382**      ➤ Form 1040/1040A - If Education Credits (SEQ 0935) is significant, Form 8863 must be present. If Form 8863 is present, Education Credits (SEQ 0935) must be significant.
- 0383**      ➤ Form 8863 - To be eligible for Education Credit, the student must be either the Primary taxpayer, Spouse or a dependent. On Form 8863, each Student's SSN must equal either the Primary SSN (SEQ 0010), the Secondary SSN (SEQ 0030) or one of the Dependent SSN's (SEQ 0175, 0185, 0195, 0205). When the dependent information is on a statement, the Dependent SSN's from the statement are part of the requirement.
- 0384**      ➤ Form 1040/1040A – When the filing status is "Married Filing Joint" and Education Credits (SEQ 0935) is significant, the Adjusted Gross Income (SEQ 0750) must be less than \$105,000. When the filing status is "Single" or "Head of Household" and Education Credits (SEQ 0935) is significant, the Adjusted Gross Income (SEQ 0750) must be less than \$52,000.
- 0385**      ➤ Form 8863 - Qualified Expenses Paid in the Current Tax Year (SEQ 0040, 0110, 0180) for each student may not be over \$2,000.
- 0386**      ➤ Form 1040/1040A - When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0628) is more than \$130,000 for "Married Filing Joint" or is more than \$65,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 0628) is not allowed.
- 0387**      ➤ Form 1040/1040A - The Education Credits (SEQ 0935) cannot exceed \$6,500.  
                   ➤ Form 8863 - Hope Scholarship Credit (SEQ 0240) cannot exceed \$4,500. Lifetime Learning Credit (SEQ 0470) cannot exceed \$2,000.
- 0388**      ➤ Form 1040/1040A - When Student Loan Interest Deduction (SEQ 0628) is significant, the filing status cannot equal "Married Filing Separately".
- 0389**      ➤ Form 1040/1040A - Student Loan Interest Deduction (SEQ 0628) must not exceed \$2,500.
- 0390**      ➤ Schedule J – Amount from Line 6 (SEQ 0100) must equal One-third Elected Farm Income (SEQ 0060).  
                   ➤ One-third Elected Farm Income (SEQ 0140) must equal One-third Elected Farm Income (SEQ 0060).
- 0391**      ➤ Schedule J – The following fields must contain an amount greater than or equal to zero: SEQ 0040, SEQ 0060, SEQ 0070, SEQ 0080, SEQ 0120, SEQ 0160, SEQ 0180, SEQ 0190, SEQ 0200, and SEQ 0210.
- 0392**      ➤ Schedule J – Taxable Income (SEQ 0010) must equal Taxable Income (SEQ 0820) of Form 1040.

- 0393      ➤ Schedule J - When Add Lines 4, 8, 12, and 16 (SEQ 0170) is greater than zero, then one of the following fields must be greater than zero: Tax on Line 3 (SEQ 0040) or Tax on Line 7 (SEQ 0080) or Tax on Line 11 (SEQ 0120) or Tax on Line 15 (SEQ 0160).
- 0394      ➤ RESERVED
- 0395      ➤ Form Payment - Primary SSN (SEQ 0010) must equal Primary SSN (SEQ 0010) of the Tax Form.  
             ➤ When Filing Status (SEQ 0130) equals "2", Secondary SSN (SEQ 0020) must equal Secondary SSN (SEQ 0030) of the Tax Form.
- 0396      ➤ Form Payment - Routing Transit Number (SEQ 0030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.  
             ➤ Bank Account Number (SEQ 0040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros or all blanks.  
             ➤ Type of Account (SEQ 0050) must equal "1" or "2".
- 0397      ➤ Form Payment – (Balance Due Payments) When the return is transmitted to the IRS on or before April 15 of the current processing year, the Requested Payment Date (SEQ 0080) cannot be later than April 15.  
             ➤ When the return is transmitted to IRS after April 15, the Requested Payment Date (SEQ 0080) cannot be later than the current processing date.  
             ➤ The year of the Requested Payment Date (SEQ 0080) must equal the current processing year.  
             ➤ The Requested Payment Date cannot be prior to the current processing date minus five days.
- 0398      ➤ Form Payment (Estimated Payments) – The Requested Payment Date (SEQ 0080) must be one of the following: 20050415 or 20050615, or 20050915.  
             ➤ If the process date is before April 23 of the current processing year, the Requested Payment Date (SEQ 0080) must be 20050415, or 20050615, or 20050915.  
             ➤ If the process date is April 23 through June 22, 2005 of the current processing year, the Requested Payment Date (SEQ 0080) must be 20050615, or 20050915.  
             ➤ If the process date is June 23, 2005 through September 22, 2005 of the current processing year, the Requested Payment Date (SEQ 0080) must be 20050915.  
             ➤ The process date cannot be greater than September 22, 2005.  
             ➤ The year of the Requested Payment Date (SEQ 0080) must equal the current processing year.
- 0399      ➤ State Record (State Only Returns) – The Primary SSN (SEQ 0010) must match the Primary SSN (SEQ 0010) of Form 1040.
- 0400      ➤ State Record – The Generic Record must be present in the state data packet.  
             ➤ An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.
- 0401      ➤ State Record – The State Code (SEQ 0010) in the Header Section of the Generic Record must be valid for the processing service center.  
             ➤ The State Code must be consistent throughout Generic and associated Unformatted Records for the return.
- 0402      ➤ State Record – All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 0060, 0075, 0085, 0095, 0100) must be present.
- 0403      ➤ State Record – Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.

- 0404
  - State Record – The DCN (SEQ 0020) of the Generic Record must equal the DCN of the federal Tax Form.
  - The DCN (SEQ 0020) of the Generic Record must equal the DCN (SEQ 0020) of the Unformatted Record.
  
- 0405
  - State Record Form W-2 – Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 0370, 0440, 0490, 0540) when there is a significant entry in State Income Tax (SEQ 0400, 0470, 0520, 0570).
  
- 0406
  - The EFIN cannot contain an “out of service center” District Office (DO). The DO contained in the EFIN of Originator (SEQ 0008b) must be valid for the Processing Site (SEQ 0040) of the TRANS Record A (TRANA) of the transmission.
  - Exception: An “out of service center” District Office (DO) is permitted when State Data is present; or when Processing Site equals “G” (Philadelphia) and at least one of the following is present: Form 2555, Form 2555-EZ, Form 4563, Form 5074, Form 8689, Form 8833, Form 8891 and/or Form W-2GU; an Address Ind (SEQ 0097) of the Tax Form equal to “3”; a State Abbreviation (SEQ 0087) of the Tax Form equal to “AS”, “GU”, “MP”, “PR”, or “VI”.
  
- 0407
  - State Record – The Return Sequence Number (RSN) (SEQ 0023) of the Generic Record must equal the RSN of the Federal Tax Form.
  
- 0408
  - State Record – When On-Line-State-Return (SEQ 0049) of the Generic Record is equal to “O”, the Transmission Type Code (SEQ 0170) of the TRANS Record A (TRANA) must equal “O”, and vice versa.
  
- 0409
  - Tax Form – When Foreign Employer Compensation Literal (SEQ 0378) equals “FEC”, then Foreign Employer Compensation Total (SEQ 0379) must be significant and the FEC Record must be present.
  - When the FEC Record is present, then Foreign Employer Compensation Literal (SEQ 0378) must equal “FEC” and Foreign Employer Compensation Total (SEQ 0379) must be significant.
  
- 0410
  - State Only Record – If the RTN is present, it must be present on the Financial Organization Master File (FOMF).
  
- 0411
  - FEC Record – The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Primary SSN (SEQ 0010) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Primary Name Control (SEQ 0050) of the Tax Form  
or  
The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Secondary SSN (SEQ 0030) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Spouse’s Name Control (SEQ 0055) of the Tax Form.
  
- 0412
  - FEC Record – The following fields must be significant: Street Address (SEQ 0050) and City (SEQ 0060),  
and  
The following fields must be significant: State Abbreviation (SEQ 0070) and Zip Code (SEQ 0080)  
or  
Foreign Country (SEQ 0110).
  
- 0413
  - FEC Record – The Foreign Employer's Name (SEQ 0140) and the Foreign Employer's Street Address (SEQ 0160), Foreign Employer's City (SEQ 0170), and Foreign Employer's Country (SEQ 0200) must be significant.
  
- 0414
  - FEC Record – The Country Code (SEQ 0130) must be significant and either equal to a valid Country Code or “US”.



**0422**

- Form 4136 – When any of the “amount of credit” fields is greater than zero, then at least one of the associated “gallons” fields must be significant. For example:
- When Nontaxable Use of Gasoline Credit Amount (SEQ 0070) is greater than zero, at least one of the following must be significant: SEQ 0010 or 0020 or 0040 or 0060.
- When Nontaxable Use of Gasohol 10% Credit Amount (SEQ 0100) is greater than zero, Gasohol 10% Alcohol Gallons (SEQ 0090) must be significant.
- When Nontaxable Use of Gasohol 7.7% Credit Amount (SEQ 0130) is greater than zero, Gasohol 7.7% Alcohol Gallons (SEQ 0120) must be significant.
- When Nontaxable Use of Gasohol 5.7% Credit Amount (SEQ 0160) is greater than zero, Gasohol 5.7% Alcohol Gallons (SEQ 0150) must be significant.
- When Nontaxable Use of Commercial Aviation Gas Tax Credit Amt (SEQ 0180) is greater than zero, then Commercial Aviation Gasoline Gallons (SEQ 0170) must be significant.
- When Nontaxable Use of Aviation Gas Tax Credit Amount (SEQ 0230) is greater than zero, then (SEQ 0200 or 0220) must be significant.
- When Nontaxable Use of Diesel Fuel Credit Amount (SEQ 0300) is greater than zero, then at least one of the following must be significant: (SEQ 0270 or 0290).
- When Nontaxable Diesel Fuel Train Use Credit Amount (SEQ 0320) is greater than zero, then Diesel Fuel Train Use Gallons (SEQ 0310) must be significant.
- When Diesel Fuel Certain Intercity and Local Bus Use Credit Amount (SEQ 0340) is greater than zero, then Diesel Fuel Certain Intercity and Local Bus Use Gallons (SEQ 0330) must be significant.
- When Nontaxable Use of Kerosene Credit Amount (SEQ 0410) is greater than zero, then at least one of the following must be significant: (SEQ 0380 or 0400).
- When Nontaxable Use of Aviation Fuel Tax Credit Amount (SEQ 0530) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons – 2 (SEQ 0520) must be significant.
- When Sales by Vendors of Undyed Diesel Credit Amount (SEQ 0600) is greater than zero, then at least one of the following must be significant: (SEQ 0580 or 0590).
- When Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 0680) is greater than zero, then at least one of the following must be significant: (SEQ 0650, 0660, or 0670).
- When Use of L in Certain Intercity and Local Buses Credit Amt (SEQ 0700) is greater than zero, then Certain Intercity and Local Buses Gallons (SEQ 0690) must be significant.
- When Use of L in Qualified Local and School Buses Credit Amount (SEQ 0720) is greater than zero, then Qualified Local and School Buses Gallons (SEQ 0710) must be significant.
- When Gasohol Blenders 10% Credit Amount (SEQ 0750) is greater than zero, then Gasohol Blenders 10% Alcohol Gallons (SEQ 0740) must be significant.
- When Gasohol Blenders 7.7% Credit Amount (SEQ 0780) is greater than zero, then Gasohol Blenders 7.7% Alcohol Gallons (SEQ 0770) must be significant.
- When Gasohol Blenders 5.7% Credit Amount (SEQ 0810) is greater than zero, then Gasohol Blenders 5.7% Alcohol Gallons (SEQ 0800) must be significant.

**0423**

- Form 4136 – If Evidence of Dyed Diesel Fuel Exception Box (SEQ 0250) equals “X”, Evidence of Dyed Diesel Fuel Explanation (SEQ 0240) must equal “STMBnn” and vice versa.

- 0424**
- Form 4136 – If Evidence of Dyed Diesel Fuel Exception Box (SEQ 0570) equals “X”, then the Evidence of Dyed Diesel Fuel Explanation (SEQ 0560) must equal “STMbnn” and the Undyed Diesel Fuel UV Registration No (SEQ 0550) must be significant.
  - If Evidence of Dyed Diesel Fuel Explanation (SEQ 0560) equal “STMbnn”, then the Evidence of Dyed Diesel Fuel Exception Box (SEQ 0570) must equal “X”, and the Undyed Diesel Fuel UV Registration No (SEQ 0550) must be significant.
  - If Evidence of Dyed Kerosene Exception Box (SEQ 0640) equals “X”, then Evidence of Dyed Kerosene Explanation (SEQ 0630) must equal “STMbnn” and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 0610), or Undyed Kerosene UP Registration No (SEQ 0620).
  - If Evidence of Dyed Kerosene Explanation (SEQ 0630) equals “STMbnn”, then Evidence of Dyed Kerosene Exception Box (SEQ 0640) must equal “X”, and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 0610) or Undyed Kerosene UP Registration No (SEQ 0620).
  - Note: For Error Code 0424 only; when both an Explanation and the Exception Box are met, then there must be a Registration Number.
- 0425**
- Form 4136 – If Total Income Tax Credit Amount (SEQ 0820) is significant, then at least one of the “credit amounts” (SEQ 0070, 0100, 0130, 0160, 0180, 0230, 0300, 0320, 0340, 0410, 0470, 0500, 0530, 0600, 0680, 0700, 0720, 0750, 0780 or 0810) must be significant.
- 0426**
- Form 1040 – Other Payments (SEQ 1210) must equal the total of Tax Paid by Regulated Investment Company (SEQ 0230) from Form 2439 plus Total Income Tax Credit Amount (SEQ 0820) from Form 4136 plus Health Coverage Tax Credit (SEQ 0250) from Form 8885.
- 0427**
- Form 4136 – When any of the “gallons” fields is greater than zero, then the associated “type of use” field must be significant. For example:
  - When Nontaxable Use of Gasoline Gallons (SEQ 0040 or 0060) is greater than zero, then Nontaxable Use of Gasoline Type (SEQ 0030 or 0050) must be significant.
  - When Gasohol 10% Alcohol Gallons (SEQ 0090) is greater than zero, then Gasohol 10% Alcohol Type (SEQ 0080) must be significant.
  - When Gasohol 7.7% Alcohol Gallons (SEQ 0120) is greater than zero, then Gasohol 7.7% Alcohol Type (SEQ 0110) must be significant.
  - When Gasohol 5.7% Alcohol Gallons (SEQ 0150) is greater than zero, then Gasohol 5.7% Alcohol Type (SEQ 0140) must be significant.
  - When Nontaxable Use of Aviation Gasoline Gallons (SEQ 0200 or 0220) is greater than zero, then Nontaxable Use of Aviation Gasoline Type (SEQ 0190 or 0210) must be significant.
  - When Nontaxable Use of Diesel Fuel Gallons (SEQ 0270 or 0290) is greater than zero, then Nontaxable Use of Diesel Fuel Type (SEQ 0260 or 0280) must be significant.
  - When Nontaxable Use of Kerosene Gallons (SEQ 0380 or 0400) is greater than zero, then Nontaxable Use of Kerosene Type (SEQ 0370 or 0390) must be significant.
  - When Nontaxable Use of Aviation Fuel Gallons (SEQ 0490 or 0520) is greater than zero, then Nontaxable Use of Aviation Fuel Type (SEQ 0480 or 0510) must be significant.
- 0428-0429**
- RESERVED
- 0430**
- State Record - If State Abbreviation (SEQ 0095) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind SEQ (0097) on the State Only 1040 equals "3" it must be processed at Philadelphia.
- 0431**
- RESERVED
- 0432**
- Form 8271 – When Form 8271 is present, one of the following Tax Shelter group items must be present on the first occurrence: Tax Shelter Name – 1 (SEQ 0030) or Tax Shelter Registration Number –1 (SEQ 0040) or Name of Person Who Applied for Registration –1 (SEQ 0050) or Tax Shelter Identifying Number –1 (SEQ 0060).

- 0433- 0434** ➤ RESERVED
- 0435** ➤ Form 8582-CR - When Multiply Line 11 by 50% (SEQ 0200) is significant, it cannot be greater than \$25,000.
- When Multiply Line 23 by 50% (SEQ 0330) is significant, it cannot be greater than \$25,000.
- 0436** ➤ Form 8582-CR - When Special Allowance for Rental Activity (SEQ 0210) is significant, Form 8582 must be present.
- When Special Allowance for Rental Activity (SEQ 0340) is significant, Form 8582 must be present.
- 0437** ➤ Form 8582-CR – Modified Adjusted Gross Income (SEQ 0310) cannot be less than zero.
- 0438** ➤ Summary Record – For On-Line Returns, the IP Address (SEQ 0190) cannot contain an IPv4 address where any of its 4 parts is not a number from 0 to 255 and there are not 3 periods.
- 0439** ➤ If the Transmission Type Code (SEQ 0170) of the TRANA Record is equal to "O", the following fields must be significant: IP Address (SEQ 0190), IP Date (SEQ 0200), IP Time (SEQ 0210) and IP Time Zone (SEQ 0215).
- 0440** ➤ RESERVED
- 0441** ➤ Summary Record - For On-Line Returns, IP Address (SEQ 0190) cannot contain an IPv6 address where any of its 8 parts is not a number from 0 to FFFF (hexadecimal) and there are not 7 colons.
- 0442-0445** ➤ RESERVED
- 0446** ➤ Form 4136 – When Undyed Diesel Fuel UV Registration No (SEQ 0550) is present, then Use of Undyed Diesel for Farming Purpose Gallons (SEQ 0580) or Use of Undyed Diesel by State or Local Gov Gallons (SEQ 0590) must be present, and vice versa.
- 0447** ➤ Form 4136 – When Undyed Kerosene UV Registration No (SEQ 0610) is present, then Use of Undyed Kerosene for Farming Purpose Gallons (SEQ 0650) or Use of Undyed Kero by State or Local Gov Gallons (SEQ 0660) must be present, and vice versa.
- When Other Sales of Undyed Kerosene Gallons (SEQ 0670) is present, then Undyed Kerosene UP Registration No (SEQ 0620) must be present and vice versa.
- 0448** ➤ RESERVED
- 0449** ➤ Form 8606 - The "Qualified First-Time Homebuyer Distr" (SEQ **0353**) can not be greater than \$10,000.
- 0450** ➤ Form 8606 – Nondeductible IRA Name (SEQ 0009) and SSN of Taxpayer with IRAs (SEQ 0010) must be significant.
- 0451** ➤ Form 8606 – Nondeductible IRA Name (SEQ 0009) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
- Nondeductible IRA Name (SEQ 0009) cannot contain the following: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.

- 0452
  - Form 2555/2555EZ – When only one Form 2555/2555EZ is present, Taxpayer SSN (SEQ 0007) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
  - When two Forms 2555/2555EZ are present, Taxpayer SSN (SEQ 0007) of the first Form 2555/2555EZ must equal Primary SSN (SEQ 0010) of Form 1040 and Taxpayer SSN (SEQ 0007) of the second Form 2555/2555EZ must equal Secondary SSN (SEQ 0030) of Form 1040. One occurrence of either Form 2555 or Form 2555EZ can be present for the Primary SSN (SEQ 0010). One occurrence of either Form 2555 or Form 2555EZ can be present for the Secondary SSN (SEQ 0030).
  
- 0453
  - Form 2555EZ – Total Foreign Earned Income (SEQ 1210) cannot exceed \$80,000.
  
- 0454
  - Form 1040 – Earned Income Credit (SEQ 1180) cannot be significant when Form 2555 or Form 2555EZ is present.
  
- 0455
  - Form 2555 – Foreign Earned Income Exclusion (SEQ 1220) cannot exceed Foreign Earned Income (SEQ 1050). Foreign Earned Income Repeated (SEQ 1070) must equal Foreign Earned Income (SEQ 1050).
  - Form 2555EZ – Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed \$80,000 Total Foreign Earned Income (SEQ 1210).
  
- 0456
  - Form 1040 – When Housing/Foreign Earned Income Exclusion Literal (SEQ 0574) equals “FORM 2555”, Form 2555 must be present.
  - When Housing/Foreign Earned Income Exclusion Literal (SEQ 0574) equals “FORM 2555-EZ”, Form 2555EZ must be present.
  
- 0457
  - Form 1040 – The absolute value of Housing/Foreign Earned Income Exclusion Amount (SEQ 0577) must equal the total of the following fields: Max. of Housing and Foreign Earned Inc. Exclusions (SEQ 1260) from Form 2555(s) plus Max. of Foreign Earned Inc. Exclusion (SEQ 1260) from Form(s) 2555EZ.
  
- 0458
  - Form 1040 – When Other Adjustments Literal (SEQ 0720) equals “FORM 2555”, Form 2555 must be present.
  
- 0459
  - Form 1040 – If Other Adjustments Literal (SEQ 0720) equals “FORM 2555”, then Other Adjustment Amount (SEQ 0730) must equal Total Housing Deduction (SEQ 1310) from Form(s) 2555.

- 0460**
- Form 2555/2555-EZ – Taxpayers must qualify for the Foreign Exclusion under the Bona Fide Residence or Physical Presence test. Both tests will be verified prior to the return being accepted. This Error Reject Code will be set in any case where the taxpayer did not qualify under either of the tests.
  - Form 2555 – When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0225) is equal to 1231 of the current tax year or is equal to “CONTINUE”, then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the current tax year or must be prior to the current tax year  
or  
When Date Bona Fide Residence Ended (SEQ 0225) is prior to 1231 of the current tax year (i.e., 20041031), then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 20030101).
  - Form 2555 – When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 0530) and Physical Presence Test Through (SEQ 0540) minus the total of Number of Days in US on Business – 1 through – 4 (SEQ 0610, 0670, 0730, 0790) must be at least 330 days.
  - Form 2555EZ – When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0040) is equal to 1231 of the current tax year or is equal to “CONTINUE”, then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the current tax year or must be prior to the current tax year  
or  
When Date Bona Fide Residence Ended (SEQ 0040) is prior to 1231 of the current tax year (i.e., 20041031), then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 20030101).
  - Form 2555EZ – When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 0070) and Physical Presence Test Through (SEQ 0080) minus the total of Number of Days in US on Business – 1 through – 9 (SEQ 0310, 0350, 0390, 0430, 0470, 0510, 0550, 0590, 0630) must be at least 330 days.
- 0461**
- Form 2555 – Statement to Authorities – Yes (SEQ 0300) and Req'd to Pay Income Tax – No (SEQ 0330) cannot both be significant.
- 0462**
- Form 2555 – If No Travel Statement (SEQ 0560) is significant, then the following fields cannot be significant: Country Name (SEQ 0570), Arrival Date (SEQ 0580), Departure Date (SEQ 0590), Full Days in Country (SEQ 0600), Number of Days in US on Business (SEQ 0610), and Income Earned in the US on Business (SEQ 0620).
- 0463**
- Form 2555 – Foreign Address (SEQ 0010) must be significant. Country Code (SEQ 0015) must be significant and equal to a valid Country code.
  - Form 2555EZ – Foreign Address (SEQ 0110) must be significant. Country Code (SEQ 0115) must be significant and equal to a valid Country code.
  - Refer to Attachment 10 for Country Codes.
- 0464**
- Form 2555 – If Separate Foreign Residence – Yes (SEQ 0170) is significant, then Yes – City & Country of Foreign Residence (SEQ 0190) and Number of Days at That Address (SEQ 0200) must be significant.
- 0465**
- Form 2555 – Housing Exclusion (SEQ 1140) cannot be greater than Employer-Provided Amounts (SEQ 1120).
- 0466**
- Form 2555 – Total Housing and Foreign Earned Income Exclusions (SEQ 1230) must equal the total of Housing Exclusion (SEQ 1140) plus Foreign Earned Income Exclusion (SEQ 1220).
- 0467**
- Form 2555EZ – If Bona Fide Residence – Yes (SEQ 0010) is significant, then Date Bona Fide Residence Began (SEQ 0030) and Date Bona Fide Residence Ended (SEQ 0040) must be significant.

- 0468** ➤ Form 2555EZ – If Physically Present – Yes (SEQ 0050) is significant, then Physical Presence Test From (SEQ 0070) and Physical Presence Test Through (SEQ 0080) must be significant.
- 0469** ➤ Form 2555EZ – Tax Home Test – Yes (SEQ 0090) must be significant.
- 0470** ➤ Form 2555EZ – For each of the following, only one box can equal “X”:  
Bona Fide Residence – Yes (SEQ 0010) or Bona Fide Residence – No (SEQ 0020);  
Physically Present – Yes (SEQ 0050) or Physically Present – No (SEQ 0060);  
Revoked Exclusions – Yes (SEQ 0220) or Revoked Exclusions – No (SEQ 0230).  
➤ If no Form 2555/2555EZ Box (SEQ 0210) is checked, then Revoked Exclusions -Yes (SEQ 0220) and Revoked Exclusions - No (SEQ 0230) should not be significant.
- 0471** ➤ Form 2555 – Part II or Part III must be present, but not both.
- 0472** ➤ Form 2555/2555EZ – Must be processed at the Philadelphia Submission Processing Center.
- 0473-0474** ➤ RESERVED
- 0475** ➤ RESERVED
- 0476** ➤ Schedule EIC – The following fields cannot equal “X”: Disabled “No” Box – 1 (SEQ 0045) or Disabled “No” Box – 2 (SEQ 0115).
- 0477-0479** ➤ RESERVED
- 0480** ➤ Form 8839 – When Identifying Number Child (SEQ 0080, 0160) is significant, it must be within the valid ranges of SSN/ITIN/ATIN’s. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 0481** ➤ Form 8839 – Eligible Child First Name – 1 (SEQ 0010), Eligible Child Last Name – 1 (SEQ 0020), Eligible Child Name Control – 1 (SEQ 0030), Year of Birth – 1 (SEQ 0040), and Identifying Number Child – 1 (SEQ 0080) must be significant.  
➤ If any field of the following “eligible child group” is significant, then all fields in that group must be significant: Eligible Child First Name (SEQ 0010, 0090); Eligible Child Last Name (SEQ 0020, 0100); Eligible Child Name Control (SEQ 0030, 0110); Year of Birth (SEQ 0040, 0120); and Identifying Number Child (SEQ 0080, 0160).  
➤ Eligible Child Name Control (SEQ 0030, 0110) must be in the correct format. See Section 7.01 for Name Control format.
- 0482** ➤ Form 8839 – Year of Birth – 1 (SEQ 0040) and Year of Birth – 2 (SEQ 0120) cannot be greater than current tax year.
- 0483** ➤ Form 8839 – Identifying Number Child – 2 (SEQ 0160) cannot equal Identifying Number Child – 1 (SEQ 0080). Identifying Number Child – 1 (SEQ 0080) and Identifying Number Child – 2 (SEQ 0160) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.
- 0484** ➤ Form 8839 – If Year of Birth – 1 or – 2 (SEQ 0040, 0120) is prior to “1986”, then the corresponding Disabled Over 18 Box – 1 or –2 (SEQ 0049, 0129) must equal “X”.
- 0485** ➤ Form 8839 – Modified AGI (SEQ 0240) must be less than \$195,860 or Carryforward of Adoption Credit to Current Year (SEQ 0284) must contain an entry greater than zero.
- 0486** ➤ Form 1040/1040A – When Adoption Credit (SEQ 0960) is significant, Form 8839 must be present.
- 0487** ➤ Form 8839 – If Adoption Credit (SEQ 0297) is significant, then it must equal Adoption Credit (SEQ 0960) on Form 1040/1040A.
- 0488-0489** ➤ RESERVED





- 0521**      ➤ Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) of the Tax Form; Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A; and Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN - 2 (SEQ 0085) of Schedule EIC.
- 0522**      ➤ Primary Date of Birth (SEQ 0010) in the Authentication Record of an On-Line Return does not match data from the IRS Master File.  
➤ Exception – Primary Date of Birth is not required when the Primary Date of Death (SEQ 0020) on Form 1040/A/EZ is significant AND the filing status is MFJ.
- 0523**      ➤ Spouse Date of Birth (SEQ 0040) in the Authentication Record of an On-Line Return does not match data from the IRS Master File.  
➤ Exception – Spouse Date of Birth is not required when the Secondary Date of Death (SEQ 0040) on Form 1040/A/EZ is significant.
- 0524**      ➤ Qualifying Person Name Control - 1, - 2 (SEQ 0120, 0221) and Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441/Schedule 2 do not match data from the IRS Master File.
- 0525**      ➤ Eligible Child Name Control - 1, - 2 (SEQ 0030, 0110) and Identifying Number Child - 1, - 2 (SEQ 0080, 0160) of Form 8839 do not match data from the IRS Master File.
- 0526**      ➤ Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441/Schedule 2 was previously used for same purpose.
- 0527**      ➤ Identifying Number Child - 1, - 2 (SEQ 0080, 0160) of Form 8839 was previously used for same purpose.
- 0528**      ➤ Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355, 0395, 0435) of Form 8863 was previously used to claim Education Credit on another tax return.
- 0529**      ➤ Declaration Control Number (DCN) (SEQ 0008) of the Tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year.
- 0530**      ➤ RESERVED
- 0531**      ➤ Form 1040/A/EZ – A Date of Death is present on IRS records for the Primary SSN (SEQ 0010).
- 0532**      ➤ Form 1040/A/EZ – A Date of Death is present on IRS records for the Secondary SSN (SEQ 0030).
- 0533**      ➤ Form 1040/1040A – A Date of Death is present on IRS records for one or more of the Dependents SSN (SEQ +0175, 0185, 0195, 0205 and/or statement records).
- 0534**      ➤ Schedule EIC – A Date of Death is present on IRS records for the Qualifying Child (ren) SSN (SEQ 0015, 0085).
- 0535-0536**   ➤ RESERVED
- 0537**      ➤ Form 1040/1040A - Exempt Spouse Name Control (SEQ 0165) and Spouse SSN (SEQ 0030) match data from the IRS Master File.
- 0538-0599**   ➤ RESERVED
- 0600**      ➤ Tax Form - IRS Master File indicates that the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance. Form 8862 is missing from the tax return and it is required.
- 0601**      ➤ RESERVED

- 0602**      ➤ Form 8862- Year for Which You Are Filing This Form (SEQ 0010) must equal the current tax year.
- 0603**      ➤ Form 8862 - Qualifying Child of Another Person (SEQ 0030) must equal "X". If Qualifying Child of Another Person (SEQ 0030) does not equal "X", the taxpayer is not eligible to file Form 8862 and claim Earned Income Credit.
- 0604**      ➤ RESERVED
- 0605**      ➤ RESERVED
- 0606**      ➤ Tax Form – IRS Master File indicates that the taxpayer is not allowed to claim the Earned Income Credit for this tax year.
- 0607**      ➤ Form 8866 – If more than one Form 8866 is present, then only the first occurrence of Form 8866 can have significant data in Total Interest Due on Increase (SEQ 0430) or Total Interest to be Refunded on Decrease (SEQ 0440).
- 0608-0609**   ➤ RESERVED
- 0610**      ○      ➤ Tax Form - If Address Ind (SEQ 0097) is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066); and the following fields cannot be present: Name Line 2 (SEQ 0070), Street Address (SEQ 0080), City (SEQ 0083), State Abbreviation (SEQ 0087), and Zip Code (SEQ 0095).  
                          ➤ If Address Ind (SEQ 0097) is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).
- 0611**      ○      ➤ Tax Form - Foreign Street Address (SEQ 0062) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, hyphen (-), and slash (/).
- 0612**      ○      ➤ Tax Form - Foreign City, State or Province, Postal Code (SEQ 0064) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).
- 0613**      ○      ➤ Tax Form - Foreign Country (SEQ 0066) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name.
- 0614**      ○      ➤ Tax Form - Earned Income Credit (SEQ 1180) cannot be significant when State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI", or when Address Ind (SEQ 0097) equals "3".
- 0615**      ○      ➤ Tax Form - If State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind (SEQ 0097) equals "3"; or any of the following forms are present: Form 4563, Form 5074,  
                          ➤ Form 8689, Form 8833, Form 8891 and/or Form W-2GU, then the return must be processed at Philadelphia Submission Processing Center.
- 0616**      ➤ Form W-2 – When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State (SEQ 0113).  
                          ➤ Form W-2G – When Winner’s Address Continuation (SEQ 0143) is significant, then a period (.) must be present in Winners’ State (SEQ 0146).  
                          ➤ Form W-2GU – When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State (SEQ 0113).  
                          ➤ Form 1099R – When Recipient’s Address Continuation (SEQ 0080) is significant, then a period (.) must be present in Recipient’s State (SEQ 0092).
- 0617-0618**   ➤ RESERVED

- 0619** ➤ Form 8379 – First Injured Spouse Box (SEQ 0030) and Second Injured Spouse Box (SEQ 0060) cannot both equal "X" and cannot both equal blank.
- 0620** ➤ Form 8379 – When Form 8379 is present, the following fields must be significant: either First Injured Spouse Box (SEQ 0030) or Second Injured Spouse Box (SEQ 0060), and either Community Property State–Yes Box (SEQ 0150) or Community Property State–No Box (SEQ 0160).
- 0621** ➤ Form 8379 – When Community Property State Yes Box (SEQ 0150) is equal to "X", one or more of the following community state's abbreviation must be significant:
- SEQ 0161 Community Property State Abbreviation for Arizona;  
 SEQ 0162 Community Property State Abbreviation for California;  
 SEQ 0163 Community Property State Abbreviation for Idaho;  
 SEQ 0164 Community Property State Abbreviation for Louisiana;  
 SEQ 0165 Community Property State Abbreviation for Nevada;  
 SEQ 0166 Community Property State Abbreviation for New Mexico;  
 SEQ 0167 Community Property State Abbreviation for Texas;  
 SEQ 0168 Community Property State Abbreviation for Washington; and/or  
 SEQ 0169 Community Property State Abbreviation for Wisconsin.
- See Attachment 5 – Community Property States Abbreviations
- 0622** ➤ Form 8379 – When Total Other Income-Joint Return (SEQ 0210) is significant, then the sum of Total Other Income-Injured Spouse (SEQ 0220) and Total Other Income-Other Spouse (SEQ 0230) must equal Total Other Income-Joint Return (SEQ 0210).
- 0623** ➤ Form 8379 – When Standard Deduction-Joint Return (SEQ 0510) is significant, then the following cannot be present: Itemized Deduction-Joint Return (SEQ 0540), Itemized Deduction-Injured Spouse (SEQ 0550) or Itemized Deduction-Other Spouse (SEQ 0560).
- 0624** ➤ Form 8379 – When Itemized Deduction-Joint Return (SEQ 0540) is significant, then the sum of Itemized Deduction-Injured Spouse (SEQ 0550) and Itemized Deduction-Other Spouse (SEQ 0560) must equal Itemized Deduction-Joint Return (SEQ 0540).
- 0625** ➤ Form 8379 – When Exemptions-Joint Return (SEQ 0570) is present, then either Exemptions-Injured Spouse (SEQ 0580) or Exemptions-Other Spouse (SEQ 0590) must be present and Exemptions-Joint Return (SEQ 0570) must equal Total Exemptions (SEQ 0355) of Form 1040/1040A.
- 0626** ➤ Form 8379 – When Credits-Joint Return (SEQ 0600) is present, then the sum of Credits-Injured Spouse (SEQ 0610) and Credits-Other Spouse (SEQ 0620) must equal Credits-Joint Return (SEQ 0600).
- 0627** ➤ Form 8379 – When Estimated Tax Payments-Joint Return (SEQ 0690) is significant, the sum of Estimated Tax Payments-Injured Spouse (SEQ 0700) and Estimated Tax Payments-Other Spouse (SEQ 0710) must equal Estimated Tax Payments-Joint Return (SEQ 0690).
- 0628** ➤ Form 8379 – When Form 8379 is present, Form 2555/2555EZ, 8833 and 8891 must not be present.
- 0629** ➤ Form 8379 – When Form 8379 is present, the following fields on Form 1040/A/EZ must not be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province (SEQ 0064), or Foreign Country (SEQ 0066).
- 0630** ➤ Form 8379 – When Form 8379 is present, the State Abbreviation (SEQ 0087) of Form 1040/A/EZ cannot equal "AS", "GU", "MP", "PR", or "VI".

- When Form 8379 is present, Forms W-2GU, 4563, 5074, and 8689 must not be present.
- 0631**
- Form 8379 – When 8379 is present, Filing Status (SEQ 0130) of Form 1040/1040A must equal “2” (Married Filing Joint) or Secondary SSN (SEQ 0030) of Form 1040EZ must be present.
- 0632**
- Form 5471 – When Category of Filer-3 (SEQ 0135) is significant, Category 3 Attachment (SEQ 0136) must equal "STMbnn".
  - When Other Income (Functional Currency) (SEQ 2110) or Other Income (U.S. Dollars) (SEQ 2130) is significant, Attach Schedule-Other Income (SEQ 2140) must equal "STMbnn".
  - When Other Deductions (Functional Currency) (SEQ 2290) or Other Deductions (U.S. Dollars) (SEQ 2310) is significant, Attach Schedule-Other Deductions (SEQ 2320) must equal "STMbnn".
  - When Other Current Assets – Beginning (SEQ 2770) or Other Current Assets - End (SEQ 2790) is significant, Other Current Assets (Attach Schedule) (SEQ 2800) must equal "STMbnn".
  - When Investment In Subsidiaries – Beginning (SEQ 2830) or Investment In Subsidiaries – End (SEQ 2850) is significant, Investment In Subsidiaries (Attach Schedule)(SEQ 2860) must equal "STMbnn".
  - When Other Investments – Beginning (SEQ 2870) or Other Investments – End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".
  - When Other Assets – Beginning (SEQ 3090) or Other Assets – End (SEQ 3110) is significant, Other Assets (Attach Schedule) (SEQ 3120) must equal "STMbnn".
  - When Other Current Liabilities – Beginning (SEQ 3170) or Other Current Liabilities – End (SEQ 3190) is significant, Other Current Liabilities (Attach Schedule) (SEQ 3200) must equal "STMbnn".
  - When Other Liabilities – Beginning (SEQ 3230) or Other Liabilities – End (SEQ 3250) is significant, Other Liabilities (Attach Schedule) (SEQ 3260) must equal "STMbnn".
  - When Paid-in or Capital Surplus – Beginning (SEQ 3305) or Paid-in or Capital Surplus – End (SEQ 3315) is significant, Paid-in or Capital Surplus (Attach Reconciliation) (SEQ 3320) must equal "STMbnn".
  - When Own 10% Interest in a Partnership – Yes (SEQ 3410) is significant, Own 10% Yes Attachment (SEQ 3425) must equal "STMbnn".
  - When Own Foreign Entities – Yes (SEQ 3450) is significant, Own Foreign Entities Yes Attachment (SEQ 3465) must equal "STMbnn".
  - When Other Earnings (Net Additions) (SEQ 3620) or Other Earnings (Net Subtractions) (SEQ 3630) is significant, Other Earnings (Attach Schedule) (SEQ 3635) must equal "STMbnn".
  - When Income of Foreign Corporation Blocked (Yes Box) (SEQ 3790) or Did Any Become Unblocked (Yes Box) (SEQ 3800) is significant, Statement (If Yes, Explain) (SEQ 3810) must equal "STMbnn".
- 0633**
- Form 5471 – The following fields must be positive: SEQs 2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350 and 3360.
- 0634**
- Schedule N (Form 5471) – If Deduction for Dividends Paid During Tax Year (SEQ 0750) is significant, then Deduction for Dividends Paid During Tax Year (SEQ 0750) must equal Deduction for Dividends Paid (SEQ 0640).
- 0635**
- RESERVED
- 0636**
- Form 8865 – For Each Form 8865 present, when Category 2 Filer (SEQ 0090) is significant, at least one Schedule K-1 (Form 8865) must be present.
- 0637**
- Form 8865 – Business Activity Code (SEQ 0690) must be within the valid range (111100 – 813000).
- 0638**
- Form 8865 – When Owns Direct Interest (SEQ 1040) is significant, all of the following fields must be significant: Name Constructive Ownership (SEQ 1050), Address Constructive Ownership (SEQ 1060), City Constructive Ownership (SEQ 1070), State Constructive Ownership (SEQ 1080), Zip Code Constructive Ownership (SEQ 1090)

and Identifying Number Constructive Ownership (SEQ 1100).

- 0639** ➤ Form 8865 – When Total (SEQ 2240) is significant, Gross Receipts or Sales (SEQ 2220) or Less Returns and Allowances (SEQ 2230) must be significant.
- 0640** ➤ Form 8865 – When Gross Profit (SEQ 2260) is significant, Total (SEQ 2240) or Cost of Goods Sold (SEQ 2250) must be significant.
- 0641** ➤ Form 8865 – When Net Farm Profit (Loss) (SEQ 2280) is significant, Schedule F (Form 1040) must be present.
- 0642** ➤ Form 8865 – When Total Income (Loss) (SEQ 2310) is significant, one of the following fields must be significant: Gross Profits (SEQ 2260), Ordinary Income (Loss) (SEQ 2270), Net Farm Profit (Loss) (SEQ 2280), Net Gain (Loss)(SEQ 2290) or Other Income (Loss) (SEQ 2300).
- 0643** ➤ Form 8865 – When Total Deductions (SEQ 2450) is significant, one of the following fields must be significant: Salaries & Wages (SEQ 2320), Guaranteed Payments to Partners (SEQ 2330), Repairs & Maintenance (SEQ 2340), Bad Debts (SEQ 2350), Rent(SEQ 2360), Taxes & Licenses (SEQ 2370), Interest (SEQ 2380), Depreciation (SEQ 2390), Less Depreciation Reported on Schedule A (SEQ 2400), Depletion (SEQ 2410), Retirement Plans (SEQ 2420), Employee Benefit Programs (SEQ 2430) or Other Deductions (SEQ 2440).
- 0644** ➤ Form 8865 – When Net **S-T** Capital Gain (Loss) (SEQ 2750) is significant, Net **S-T** Entire Year Capital Gain (Loss) (SEQ 3230) or Other Income (Loss) (SEQ 3280) must be significant.
- 0645** ➤ RESERVED
- 0646** ➤ Form 8865 – When Net Long-Term Capital Gain (Loss) (SEQ 3130) is significant, Net L-T Capital Gain (Loss) (SEQ 3240) or Other Income (Loss) (SEQ 3280) must be significant.
- 0647** ➤ Form 8865 – When Net Section 1231 Gain (Loss) (SEQ 3270) is significant, Form 4797 must be present.
- 0648** ➤ Form 8865 – When Rehabilitation Expenditures Rental Real Estate (SEQ 3410) is significant, Form 3468 must be present.
- 0649** ➤ RESERVED
- 0650** ➤ RESERVED
- 0651** ➤ Form 8586 - If "Eligible Basis of Building(s)" (SEQ 030) is significant, 1 or more Forms 8609 must be present.
- 0652** ➤ Form 8586 - If "Qualified Basis of Low-Income Buildings" (SEQ 0040) is significant, 1 or more Forms 8609 must be present.
- 0653** ➤ Form 8586 - If "Current Year Credit" (SEQ 0110) is significant, one or more Forms 8609 must be present.
- 0654** ➤ Form 8586 - If "Number of Forms 8609 Attached" (SEQ 0020) is significant, a matching number of Forms 8609 must be present and a matching number of Schedules A (Form 8609) must be present
- 0655** ➤ Form 8865 – If File Form 1065 (SEQ 0800) is equal to "X", then the EIN Foreign Partnership (SEQ 0650) must be numeric and the first two positions must be equal to a valid District Office Code. Refer to Attachment 7 for EIN's Prefix Codes.
- 0656** ➤ RESERVED

- 0657** ➤ Form 8586 – Flow-through Entity EIN (SEQ 0115) must be numeric and the first two digits must equal a valid District Office Code. Refer to Attachment 7 for District Office Codes.
- 0658-0659** ➤ RESERVED
- 0660** ➤ Form 8586 – When Passive Activity or Total Current Year Credit (SEQ 0140) and Net Income Tax (SEQ 0300) both contain an entry greater than zero, Form 6251 must be present.
- 0661** ➤ Form 8865 – When Number of Foreign Disregarded Entities (SEQ 0960) is significant, Attach List of Entities (SEQ 0965) must equal "STMBnn".
- When Ordinary Income (Loss) (SEQ 2270) is significant, Ordinary Income (Loss) (Attach Schedule) (SEQ 2275) must equal "STMBnn".
- When Other Income (Loss) (SEQ 2300) is significant, Other Income (Loss) (Attach Schedule) (SEQ 2305) must equal "STMBnn".
- When Other Deductions (SEQ 2440) is significant, Other Deductions (Attach Schedule) (SEQ 2445) must equal "STMBnn".
- When Expenses From Other Rental Activities (SEQ 3180) is significant, Expenses (Attach Schedule) (SEQ 3185) must equal "STMBnn".
- When Other Income (Loss) (SEQ 3280) is significant, Other Income (Loss) (Attach Schedule) (SEQ 3285) must equal "STMBnn".
- When Contributions (SEQ 3300) is significant, Charitable Contributions (Attach Schedule) (SEQ 3305) must equal "STMBnn".
- When Deductions Related to Portfolio Income (SEQ 3310) is significant, Deductions Related to Portfolio Income (Schedule) (SEQ 3315) must equal "STMBnn".
- When Other Deductions (SEQ 3350) is significant, Other Deductions (Attach Schedule) (SEQ 3355) must equal "STMBnn".
- When Other AMT (SEQ 3720) is significant, Other AMT Items (Attach Schedule) (SEQ 3725) must equal "STMBnn".
- When Other Current Assets BOY (SEQ 3940) or Other Current Assets EOY (SEQ 3950) is significant, Other Current Assets (Attach Schedule) (SEQ 3955) must equal "STMBnn".
- When Other Investments BOY (SEQ 3980) or Other Investments EOY (SEQ 3990) is significant, Other Investments (Attach Schedule) (SEQ 3995) must equal "STMBnn".
- When Other Assets BOY (SEQ 4200) or Other Assets EOY (SEQ 4210) is significant, Other Assets (Attach Schedule) (SEQ 4215) must equal "STMBnn".
- When Other Current Liabilities BOY (SEQ 4280) or Other Current Liabilities EOY (SEQ 4290) is significant, Other Current Liabilities (Attach Schedule) (SEQ 4295) must equal "STMBnn".
- When Other Liabilities BOY (SEQ 4340) or Other Liabilities EOY (SEQ 4350) is significant, Other Liabilities (Attach Schedule) (SEQ 4355) must equal "STMBnn".
- When Listed Categories BOY (SEQ 4460) or Listed Categories EOY (SEQ 4470) is significant, Listed Categories (Attach Schedule) (SEQ 4475) must equal "STMBnn".
- When Total Other Increases (SEQ 4690) is significant, Other Increases (Itemize) (SEQ 4685) must equal "STMBnn".
- When Total Other Decreases (SEQ 4730) is significant, Other Decreases (Itemize) (SEQ 4725) must equal "STMBnn".
- 0662** ➤ Form 8865 – The following fields must be positive: SEQs 2320, 2330, 2360, 2370, 2380 and 3100.
- 0663** ➤ RESERVED
- 0664** ➤ Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record is equal to "O", then the PIN Type Code (SEQ 0008) must equal either "O" or Blank.
- Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record is equal to Blank, then the PIN Type Code (SEQ 0008) must equal "P", or "S".

- 0665           ➤ Form 8801 - Total Tax Credits (SEQ 0220) must be greater than zero.
- 0666           **Form 1040 – If Form 8801 Block (SEQ 1005) is equal to “X”, then Form 8801 must be present.**
- 0667           **Form 4797 – If Form 4797 is present and Gain/Loss (Form 8824 Sec 1231) (SEQ 0456) or Form 8824 Ordinary Gain/Loss for Entire Yr (SEQ 0974) is significant, then Form 8824 must be present.**
- 0668           ➤ Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN program since the Primary Taxpayer is a duplicate on the IRS File.
- 0669           ➤ Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program since the Secondary Taxpayer is a duplicate on the IRS File.
- 0670           ➤ Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "S", then the following fields must be present; Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090).
  - Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return, only the following fields (SEQ 0040, 0050, 0065, 0070, 0075, 0080, 0090) are required on the Authentication Record.
  - When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, only the primary fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080, 0090) are required on the Authentication Record.
- 0671           ➤ Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "S" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) and Spouse Signature (SEQ 0065), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090).
  - Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, only the following fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080, 0090) are required on the Authentication Record.
- 0672           ➤ Authentication Record – When the PIN Type Code (SEQ 0008) is equal to “P” or “S”, then the ERO EFIN/PIN (SEQ 0090) must be present.
  - When the PIN Type Code (SEQ 0008) is equal to “O”, then the ERO EFIN/PIN (SEQ 0090) cannot be present.
- 0673           ➤ Authentication Record – For On-Line Returns only, when the PIN Type Code (SEQ 0008) is blank (No PIN Used), then the Jurat/Disclosure Code (SEQ 0075) must equal "B".
- 0674           ➤ Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P", "S" or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros And The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.
  - Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return, the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros; and The Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.
  - When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on

the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; and The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.

- When the PIN Type Code (SEQ 0008) is "Blank", then the Primary Taxpayer Signature (SEQ 0035) cannot be present.

**0675**

- Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P", "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros; and The Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.
- Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant but the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return , Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; and The Primary Taxpayer Signature (SEQ 1321) on the Tax Return Must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.
- When the PIN Type Code (SEQ 0008) is "Blank" and the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) on the return, the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record.

**0676**

- Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P", "S", or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 0035) and Spouse Signature (SEQ 0065) both must be present.
- Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return, only the Spouse Signature (SEQ 0065) must be present on the Authentication Record.
- When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, only the Primary Taxpayer Signature (SEQ 0035) must be present on the Authentication Record.
- When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, only the Primary Taxpayer Signature (SEQ 0035) must be present on the Authentication Record.
- When the PIN Type Code (SEQ 0008) is equal to "P", "S" or "O" and the Filing Status is other than "2" (Married Filing Jointly), the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record.

**0677** o

- Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and has never filed a tax return.

**0678** o

- Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and did not file a tax return in the previous year.

- 0679**
- Authentication Record – When the PIN TYPE Code (SEQ 0008) is equal to “S” or “O”, the Primary Prior Year Adjusted Gross Income (SEQ 0020) must match the Primary Prior Year Adjusted Gross Income on the IRS Master File.
  - Exception: When the Filing Status (SEQ 0130) equals “2” (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is “NOT” significant on the Tax Return, the Spouse Prior Year Adjusted Gross Income (SEQ 0050) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File.
  - When the Filing Status (SEQ 0130) equals “2” (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) “AND” the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary Prior Year Adjusted Gross Income on the Authentication Record must match the Primary Prior Year Adjusted Gross Income on the IRS Masterfile.
- 0680**
- Authentication Record – When the PIN TYPE Code (SEQ 0008) is equal to “S” or “O” and the Filing Status (SEQ 0130) is “2” (Married Filing Jointly), the Spouse Prior Year Adjusted Gross Income (SEQ 0050) must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File.
  - Exception: When the Filing Status (SEQ 0130) equals “2” (Married Filing Jointly), the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is “NOT” significant on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income on the IRS Master File.
- 0681**
- Authentication Record – When the PIN Type Code (SEQ 0008) is equal to “O”, then the following fields must be present; Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Code (SEQ 0080).
  - Exception: When the Filing Status (SEQ 0130) equals “2” (Married Filing Jointly), AND the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is “NOT” significant on the Tax Return, the following fields (SEQ 0040, 0050, 0065, 0070, 0075, 0080) are required on the Authentication Record.
  - When the Filing Status (SEQ 0130) equals “2” (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) “AND” the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080) are required on the Authentication Record.
- 0682**
- Authentication Record – When the PIN Type Code (SEQ 0008) is equal to “O” and Filing Status (SEQ 0130) is “2” (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) and Spouse Signature (SEQ 0065), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Code (SEQ 0080).
  - Exception: When the Filing Status (SEQ 0130) equals “2” (Married Filing Jointly), and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is “NOT” significant on the Tax Return, the following fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080) are required on the Authentication Record.
- 0683**
- Authentication Record – When the PIN TYPE Code (SEQ 0008) is equal to “P” or “S”, the first six numeric of the ERO EFIN/PIN (SEQ 0090) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN) (14 digits total).
- 0684**
- Authentication Record – When the PIN TYPE Code (SEQ 0008) is equal to “P”, “S” or “O”, then the Paper Document Indicator 1 (SEQ 0150) or Paper Document Indicator 2 (SEQ 0160) or Paper Document Indicator 3 (SEQ 0170) or Paper Document Indicator 4 (SEQ 0180) or Paper Documents Indicator 5 (SEQ 0185) or Paper Document Indicator 6 (SEQ 0188) or Paper Document Indicator 8 (SEQ 0189) of Summary Record cannot be present.
- 0685**
- Summary Record - Number of Preparer Note Records (SEQ 0110) must equal the number of preparer notes computed by the IRS.

- 0686**      ➤ Summary Record - Number of Election Explanation Records (SEQ 0120) must equal the number of election explanations computed by the IRS.
- 0687**      ➤ Summary Record - Number of Regulatory Explanation Records (SEQ 0130) must equal the number of regulatory explanations computed by the IRS.
- 0688**      ➤ Summary Record - Count of Authentication Record (SEQ 0140) must equal the count of authentication record computed by the IRS.
- 0689**      ➤ Authentication Record – The year of Taxpayer Signature Date (SEQ 0070) must equal current processing year.
- 0690**      ➤ Form Payment (Balance Due) – If Refund (SEQ 1270) of the Tax Form is greater than zero, then a Tax Type Code of Form 1040, Form 1040A or Form 1040EZ or Form 1040T cannot be present.
- 0691**      ➤ Form Payment (Balance Due) – Amount of Tax Payment (SEQ 0060) cannot be greater than Amount Owed (SEQ 1290) of the Tax Form.
- 0692**      ➤ Form Payment – Amount of Tax Payment (SEQ 0060) must be greater than zero.
- 0693**      ➤ Form Payment – When there are two occurrences of Form Payments, one of the occurrences must have a Tax Type Code (SEQ 0070) of “1040S”.
- 0694**      ➤ Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "S", then the Jurat/Disclosure Code (SEQ 0075) must equal "C".
- 0695**      ➤ Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P", then the Jurat/Disclosure Code (SEQ 0075) must equal "D".
- 0696**      ➤ Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "O", then the Jurat/Disclosure Code (SEQ 0075) must equal "A".
- 0697**      ➤ Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P", then the following fields must be present; Primary Taxpayer Signature (SEQ 0035), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090).
  - Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (Seq 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return , the following fields (SEQ 0065, 0070, 0075, 0080, 0090) are required on the Authentication Record.
  - When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary fields (SEQ 0035, 0070, 0075, 0080, 0090) are required on the Authentication Record.
- 0698**      ➤ Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Signature (SEQ 0065), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090).
  - Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, the following fields (SEQ 0035, 0070, 0075, 0080, 0090) are required on the Authentication Record.
- 0699**      ➤ Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P", then the following fields must NOT be present; Primary Prior Year Adjusted Gross Income (SEQ 0020) and Spouse Prior Year Adjusted Gross Income (SEQ 0050).
- 0700**      ➤ Form 6781 – When Mixed Straddle Account Election Box (SEQ 0040) equals “X”, Statement Required by Regulations (SEQ 0050) must equal “STMbnn”.

- 0701**      ➤ Form 6781 – When Form 1099-B Adjustments (SEQ 0200) is significant, Form 1099-B Adjustment Schedule (SEQ 0190) must contain “STMbnn”.
- 0702**      ➤ Form 2120 - Person Supported First Name (SEQ 0020) and Person Support Last Name (SEQ 0030) must be significant.
- 0703**      ➤ Form 2120 - Eligible First Name (SEQ 0040), Eligible Last Name (SEQ 0045), SSN (SEQ 0050), Street Address (SEQ 0060), City (SEQ 0070), State Abbr (SEQ 0080), and Zip Code (SEQ 0090) must be significant, else reject the return.
- 0704**      ➤ RESERVED
- 0705**      ➤ RESERVED
- 0706**      ➤ Form 2120 - The Calendar Year (SEQ 0010) must equal the Current Tax Year, else reject the return.
- 0707**      ➤ Form 2120 – The Person Supported First Name (SEQ 0020) must equal one of the following Dependent First (SEQs 0170, 0180, 0190, 0200).  
                  ➤ Last Name of Person Supported (SEQ 0030) must equal one of the following: Dependent Last Name (SEQs 0171, 0181, 0191, 0201)
- 0708**      ➤ Form 2120 - SSN of Eligible Person (SEQ 0050, 0110, and 0230) must be within the valid ranges of SSNs. It must be all numeric characters and cannot equal all zeroes or all nines. Refer to Attachment 9 for valid ranges of Social Security Numbers.  
                  ➤ Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 0170, 0050, 0110, and 0230) cannot equal Primary SSN (SEQ 0010) of Form 1040/1040A if the Filing Status (SEQ 0130) equals "1", "3", "4", or "5".  
                  ➤ Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 0170) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A if the Filing Status (SEQ 0130) equals "2".
- 0709**      ➤ Tax Form - When both the Form 9465 (Installment Agreement Request) and a Form Payment (Balance Due Payment) are attached to the 1040, 1040A, or 1040EZ, the Payment With Tax Return (SEQ 0290) on the Form 9465 must equal to the Amount of Tax Payment (SEQ 0060) on the Form Payment.
- 0710**      ➤ Form 9465 – When Direct Debit information is present, Routing Transit Number (RTN) (SEQ 0330) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transmit Number validation.  
                  ➤ Bank Account Number (SEQ 0340) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
- 0711**      ➤ Form 8082 - Only one of the Following fields can equal "X": Pass-Through Entity (Partnership) (SEQ 0050) or Pass-Through Entity (Electing large Partnership) (SEQ 0055) or Pass-Through Entity (S Corporation) (SEQ 0060) or Pass-Through Entity (Estate) (SEQ 0065) or Pass-Through Entity (Trust) (SEQ 0070) or Pass-Through Entity (REMIC) (SEQ 0075).
- 0712**      ➤ Form 8082 - Identifying Number of Pass-Through Entity (SEQ 0080) and Name of Pass-Through Entity (SEQ 0090) must be significant.
- 0713**      ➤ Form 8082 - The Identifying Number (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 0714**      ➤ Form 8697 - Employer Identification Number of Entity (SEQ 0150) and Name of Entity (SEQ 0140) on Form 8697 must be present.

- 0715**           ➤ Form 8697 – Only one of the following fields can be significant; REG-Net Amount of Interest You Owe (SEQ 0460) and SMI-Net Amount of Interest You Owe (SEQ 0830).
- 0716**           ➤ Form 8697 - Identifying Number (SEQ 0080) must equal either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 0717**           ➤ Form 1040 – When F8697 Literal or F8866 Literal (SEQ 1129) is equal to “FORM 8697”, then Form 8697 must be present and when F8697 Literal or F8866 Literal (SEQ 1129) is equal to “FORM 8866”, then Form 8866 must be present.
- Form 1040 – When F8697 or F8866 Amount (SEQ 1131) is significant and F8697 Literal or F8866 Literal (SEQ 1129) is equal to “FORM 8697”, then REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830) of Form 8697 must be significant.
- Form 1040 – When F8697 or F8866 Amount (SEQ 1131) is significant and F8697 Literal or F8866 Literal (SEQ 1129) is equal to “FORM 8866”, then Net Amount of Interest You Owe (SEQ 0460) of Form 8866 must be significant.
- When REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830) of Form 8697 is significant, then F8697 or F8866 Amount (SEQ 1131) of Form 1040 must be significant.
- When Net Amount of Interest You Owe (SEQ 0460) of Form 8866 is significant, then F8697 or F8866 Amount (SEQ 1131) of Form 1040 must be significant.
- 0718-0719**   ➤ RESERVED
- 0720**           ➤ Form 3800 – When any two or more of the following forms are present, Form 3800 must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8861, Form 8874, Form 8881 or Form 8882.
- 0721**           ➤ Form 1040 – When Specify Other Credit Literal (SEQ 1010) equals “8834”, Form 8834 must be present.
- When Specify Other Credit Literal (SEQ 1010) equals “8844”, Form 8844 must be present.
- If Form 1040, SEQ. 1010 (Specify Other Credit Literal) contains “8884”, Form 8884 must be present.
- If Form 1040, SEQ. 1010 (Specify Other Credit Literal) contains “8860”, Form 8860 must be present.
- 0722**           ➤ Form 1040 – When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present:  
Form 3468, Form 3800, Form 5884, Form 6478, Form 6765,  
Form 8586, Form 8801, Form 8820, Form 8826, Form 8830,  
Form 8834, Form 8835, Form 8844, Form 8845, Form 8846,  
Form 8847, Form 8860, Form 8861, Form 8874, Form 8881,  
Form 8882 or Form 8884 unless Specify Other Credit Literal (SEQ 1010) contains FNS” or “TRANS ALASKA”.
- 0723**           ➤ Form 3468 – If Certified Historic Structures (SEQ 0050) or Calculated Expenditures Certified Historic Struct. SEQ 0060) of Form 3468 is present, Qualified Rehabilitation NPS Number must be significant (SEQ 0071).
- Form 3468 – If Certified Historic Structures (SEQ 0050) or “Calculated Expenditures Certified Historic Struct. (SEQ 0060) of Form 3468 is present, Date of NPS Approval (SEQ 0071) must be significant. (Certified Historic Structures)
- 0724**           ➤ Form 3468 – If Current Year Investment Credit (SEQ 0160) and Net Income Tax (SEQ 0320) both contain an entry greater than zero, then Form 6251 must be present.
- 0725**           ➤ Form 3800 – If Current Year Investment Credit (SEQ 0020) is significant, then Form 3468 must be present.
- 0726**           ➤ Form 3800 – If Current Year Work Opportunity Credit (SEQ 0030) is significant, then Form 5884 must be present.

- 0727** ➤ Form 3800 – If Current Year Welfare to Work Credit (SEQ 0040) is significant, then Form 8861 must be present.
- 0728** ➤ Form 3800 – If Current Year Credit for Alcohol Used As Fuel (SEQ 0050) is significant, then Form 6478 must be present.
- 0729** ➤ Form 3800 – If Current Year Credit for Increasing Research (SEQ 0060) is significant, then Form 6765 must be present.
- 0730** ➤ Form 3800 – If Current Year Low-Income Housing Credit (SEQ 0070) is significant, then Form 8586 must be present.
- 0731** ➤ Form 3800 – If Current Year Enhanced Oil Recovery Credit (SEQ 0080) is significant, then Form 8830 must be present.
- 0732** ➤ Form 3800 – If Current Year Disabled Access Credit (SEQ 0090) is significant, then Form 8826 must be present.
- 0733** ➤ Form 3800 – If Current Year Renewable Electricity Production (SEQ 0100) is significant, then Form 8835 must be present.
- 0734** ➤ Form 3800 – If Current Year Indian Employment Credit (SEQ 0110) is significant, then Form 8845 must be present.
- 0735** ➤ Form 3800 – If Current Year Credit for Employer Social Security (SEQ 0120) is significant, then Form 8846 must be present.
- 0736** ➤ Form 3800 – If Current Year Orphan Drug Credit (SEQ 0130) is significant, then Form 8820 must be present.
- 0737** ➤ Form 3800 – If Current Year Credit for Contributions (SEQ 0147) is significant, then Form 8847 must be present.
- 0738** ➤ Form 3800 – If Current Year Trans-Alaska Pipeline Credit (SEQ 0150) is significant, then Current Yr Trans-Alaska Pipeline Attach Statement (SEQ 0145) must equal “STMbnn”.
- 0739** ➤ Form 3800 – If Passive Activity Credits (SEQ 0180) is significant, then Passive Activity Credits (SEQ 0180) must not be greater than Current Year General Business Credit (SEQ 0170).
- 0740** ➤ Form 3800 – If Subtract Line 3 from Line 2 (SEQ 0190) is significant, then Subtract Line 3 from Line 2 (SEQ 0190) must not be less than zero.
- 0741** ➤ Form 3800 – If Passive Activity Credits Allowed (SEQ 0200) is significant, then Form 8582-CR must be present.
- 0742** ➤ Form 3800 – If Tentative General Business Credit (SEQ 0230) and Net Income Tax (SEQ 0390) both contain an entry greater than zero, then Form 6251 must be present.
- 0743** ➤ Form 3800 – The following fields must be positive: SEQs 0020, 0030, 0050, 0060, 0070, 0080, 0090, 0100, 0110, 0120, 0130, 0147, 0150, 0160, 0180, 0200, and 0210.
- 0744** ➤ Form 5884 – If Total Current Year Work Opportunity Credit (SEQ 0110) and Net Income Tax (SEQ 0270) both contain an entry greater than zero, then Form 6251 must be present.
- 0745** ➤ Form 6478 – Qualified Ethanol Fuel Production (SEQ 0020) cannot be greater than 15000000 (fifteen million).
- 0746** ➤ Form 6478 - If Current Year Credit for Alcohol Used as Fuel (SEQ 0230) and Net Income Tax (SEQ 0390) both contain an entry greater than zero, then Form 6251 must be present.

- 0747** ➤ Form 6765 – Fixed-base Percentage (SEQ 0100) cannot be greater than 16% (016000).
- 0748** ➤ Form 6765 – If Subtract Line 2 from Line 1 – Sect. A (SEQ 0040), Subtract Line 11 from Line 8 (SEQ 0130), Subtract line 18 from Line 17 (SEQ 0220), Subtract Line 27 from Line 25 (SEQ 0310), Subtract Line 29 from Line 25 (SEQ 0330) Subtract Line 30 from Line 28 (SEQ 0340), Subtract Line 32 from Line 25 (SEQ 0360), and Subtract Line 33 from line 30 (SEQ 0370) cannot be less than zero.
- 0749** ➤ Form 6765 - If Total current year credit for Increasing Research (SEQ 0460) and Net Income Tax (SEQ 0690) both contain an entry greater than zero, then Form 6251 must be present.
- 0750** ➤ Form 8820 - If Current Year Orphan Drug Credit (SEQ 0050) and Net Income Tax (SEQ 0210) both contain an entry greater than zero, then Form 6251 must be present.
- 0751** ➤ Form 8826 – Subtract Line 2 from Line 1 (SEQ 0030) cannot be less than zero.
- 0752** ➤ Form 8826 – Current Year Disabled Access Credit (SEQ 0070) cannot be greater than 5000.
- 0753** ➤ Form 8826 - If Current Year Disabled Access Credit (SEQ 0070) and Net Income Tax (SEQ 0230) both contain an entry greater than zero, then Form 6251 must be present.
- 0754** ➤ Form 8830 - If Current Year Credit (SEQ 0050) and Net Income Tax (SEQ 0210) both contain an entry greater than zero, then Form 6251 must be present.
- 0755** ➤ Form 8834 - If Tentative Qualified Electric Vehicle Credit (SEQ 0230) and Net Regular Tax (SEQ 0360) both contain an entry greater than zero, then Form 6251 must be present.
- 0756** ➤ Form 8835 - If Current Year Credit (SEQ 0200) and Net Income Tax (SEQ 0360) both contain an entry greater than zero, then Form 6251 must be present.
- 0757** ➤ Form 8844 - If Current Year Credit (SEQ 0120) and Net Income Tax (SEQ 0280) both contain an entry greater than zero, then Form 6251 must be present.
- 0758** ➤ Form 8845 - If Current Year Credit (SEQ 0070) and Net Income Tax (SEQ 0230) both contain an entry greater than zero, then Form 6251 must be present.
- 0759** ➤ Form 8846 - If Current Year Credit (SEQ 0080) and Net Income Tax (SEQ 0240) both contain an entry greater than zero, then Form 6251 must be present.
- 0760** ➤ Form 8847 - If Current Year Credit (SEQ 0050) and Net Income Tax (SEQ 0210) both contain an entry greater than zero, then Form 6251 must be present.
- 0761** ➤ RESERVED
- 0762** ➤ Form 8861 - If Current Year Welfare-to-Work Credit (SEQ 0080) and Net Income Tax (SEQ 0240) both contain an entry greater than zero, then Form 6251 must be present.
- 0763** ➤ Form 8874 - When Current Year Credit (SEQ 0300) and Net Income Tax (SEQ 0560) both contain an entry greater than zero, Form 6251 must be present.
- 0764** ➤ Form 8881 - Current Year Credit (SEQ 0060) cannot be greater than \$500.
- 0765** ➤ Form 8881 - When Current Year Credit (SEQ 0060) and Net Income Tax (SEQ 0260) both contain an entry greater than zero, Form 6251 must be present.
- 0766** ➤ Form 8882 - When Current Year Credit (SEQ 0090) and Net Income Tax (SEQ 0310) both contain an entry greater than zero, Form 6251 must be present.

- 0767**
  - Tax Form - When Third Party Designee "Yes" Box (SEQ 1303) equals to "X", Third Party Designee Name (SEQ 1307) and Third Party Designee PIN (SEQ 1313) must be present.
  - If the literal "PREPARER" is in Third Party Designee Name (SEQ 1307), then Third Party Designee PIN (SEQ 1313) is not required.
- 0768**
  - Form 8621 – If Deemed Dividend Election (SEQ 0250) equals "X", then Attach Statement For Post 1986 Earnings & Profits (SEQ 0255) must contain "STMbnn".
- 0769**
  - Form 8621 – If Total Amount Of Cash & Fair Market Value Of Other (SEQ 0360) is greater than Add Lines 1c and 2c (SEQ 0350), then Attach Statement (SEQ 0365) must contain "STMbnn".
- 0770**
  - Tax Form – Third Party Designee "Yes" Box (SEQ 1303) and Third Party Designee "No" Box (SEQ 1305) cannot both equal "X".
- 0771**
  - Form 8621- Identifying Number (SEQ 0020) must be significant.
- 0772**
  - Form 8621 – When Total Distributions From PFIC During Current Tax Year (SEQ 0500) or Total Distributions, Reduced (SEQ 0510) or Enter Gain (LOSS) of A Sec. 1291 Fund (SEQ 0550) is significant then Attach statement for each Distribution and Disposition (SEQ 0555) must contain "STMbnn".
- 0773**
  - Form 8621 – If Elect to Treat PFIC as QEF (SEQ 0230) equals "X" then PRO RATA Share of the Ordinary Earnings of the QEF (SEQ 0290), Portion of Line 1a (SEQ 0300), Subtract Line 1b from Line 1a (SEQ 0310), PRO RATA Share of Total NET Capital Gain of QEF (SEQ 0320), Portion of Line 2a (SEQ 0330) and Subtract Line 2b from Line 2a (SEQ 0340) must be significant.
- 0774**
  - Form 8621 – When Elect to Recognize Gain on Sale of Interest in PFIC (SEQ 0240) equals "X", then Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 0550) must be significant.
- 0775**
  - Form 8621 – When Elect to Treat POST 1986 Earnings & Profits as an Excess Distribution (SEQ 0250) equals "X", then Subtract Line 10d from Line 10a (SEQ 0540) must be significant.
- 0776**
  - Form 8621 – When Elect to Extend Time of PYMT (SEQ 0260) equal "X", then Add Lines 1c and 2c (SEQ 0350), Total amount of Cash & Fair Market Value of Other Property Distributed (SEQ 0360), Enter Portion of Line 3a (SEQ 0370), Add Lines 3b and 3c (SEQ 0380), Subtract Line 3d From Line 3a (SEQ 0390), Total Taxable Income For the Tax Year (SEQ 0400), Total Tax Without Regard to Amount on Line 3e (SEQ 0410) and Subtract Line 4b From Line 4a (SEQ 0420) must be significant.
- 0777**
  - Form 8621 – If Election To Recognize Gain On Deemed Sale Of Pfic (SEQ 0270) equals "X", then Enter Gain (Loss) Of Stock Of A Sec. 1291 Fund (SEQ 0550) must be significant.
- 0778**
  - Form 1040 – When F8611 Literal (SEQ 1114) equals "LIHCR" and F8611 Amount (SEQ 1116) is significant, then Form 8611 must be present.
- 0779**
  - Form 1040 – If F8693 Approved Indicator (SEQ 1118) is significant, then F8693 Approved Date (SEQ 1119) must be significant. If F8693 Approved Date (SEQ 1119) is significant, then F8693 Approved Indicator (SEQ 1118) must be significant
- 0780**
  - Form 8609 – Percentage Aggregate Basis Financed (SEQ 0250) cannot be blank.
- 0781**
  - RESERVED

- 0782** ➤ Form 982 – When Discharge of Indebtedness in a Title 11 Case (SEQ 0020) equals blank, Discharge of Indebtedness to the Extent Insolvent (SEQ 0030) equals blank, Discharge of Qualified Real Prop Bus Indebtedness (SEQ 0050) equals blank and Discharge of Qualified Farm Indebtedness (SEQ 0040) is equal to “X”, then Amt Excluded From Inc: To Reduce Basis (SEQ 0150) must be blank.
- 0783** ➤ Form 982 – When Amt Excluded From Inc: Under Section 108(b)(5) (SEQ 0100) is significant, then Attach Description of Transactions (SEQ 0085) must equal “STMbnn”.
- 0784** ➤ Form 982 – When Discharge of Qualified Real Prop Bus Indebtedness (SEQ 0050) is significant, then Amt Excluded From Inc: Discharge of Qual Real Prop (SEQ 0090) must be significant.
- 0785** ➤ Form 2439 – All of these fields must be significant: Company or Trust Name Control (SEQ 0050), Company or Trust Name (SEQ 0060), and Company or Trust Identification Number (SEQ 0120).
- 0786** ➤ Form 2439 – Shareholder SSN (SEQ 0130) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 0787-0789** ➤ RESERVED
- 0790** ➤ Form 1040 – If Form 2439 Block (SEQ 1202) equal “X”, then Form 2439 must be present and vice versa.
- 0791** ➤ Form 1040 – If Other Payments (SEQ 1210) is significant, then at least one of the following must equal “X”: Form 2439 Block (SEQ 1202), Form 4136 Block (SEQ 1205), Form 8885 Block (SEQ 1208).
- 0792-0794** ➤ RESERVED
- 0795** ➤ RESERVED
- 0796** ➤ RESERVED
- 0797-0804** ➤ RESERVED
- 0805** ➤ TRANS Record B (TRANB) must be present.
- 0806** ➤ TRANS Record A (TRANA) - Processing Site (SEQ 0040) must equal a valid Electronic Filing site: "C" = Andover, "D" = Memphis, "E" = Austin, "F" = Kansas, "G" = Philadelphia.
- 0807-0821** ➤ RESERVED
- 0822** ➤ TRANS Record A (TRANA) - Transmission Sequence for Julian Day (SEQ 0080) matches a previously accepted transmission (Duplicate Transmission).
- 0823** ➤ Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.
- 0824** ➤ TRANS Record A (TRANA) - Transmitter EFIN (SEQ 0110) must be present.
- 0825** ➤ Invalid Sequence of Records in Transmission - The data records of the transmission must be in the following sequence: TRANA, TRANB, Return Records (1-500 for dial-up or 1-10,000 for dedicated/leased line or high speed protocol), and RECAP.  
➤ The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part II Record Layouts.
- 0826-0829** ➤ RESERVED

- 0830**      ➤    RECAP Record - Total EFT (SEQ 0020) does not equal program-computed count. Total EFT Count is a count of Direct Deposit Requests and is incremented for each return that contains a non-blank character in any one of the Direct Deposit data fields (SEQ 1272, 1274, 1276, 1278) of the Tax Form. If an extraneous character is present within those fields, it will be counted as an EFT.
  
- 0831**      ➤    RECAP Record - Total Return Count (SEQ 0030) does not equal program-computed count. Total Return Count is a count of returns transmitted and is incremented each time the Primary SSN within a Record ID changes.
  
- 0832**      ➤    RECAP Record – Total State Only Return Count (SEQ 0130) does not equal program computed count. Total State only Return Count is a count of State Only Returns transmitted and is incremented each time the Primary SSN within a Record ID changes.
  
- 0833-0839**   ➤    RESERVED
  
- 0840**      ➤    RECAP Record - The following fields must equal those in the Trans Record A (TRANA):
 

IDENTIFICATION	TRANA	RECAP
Electronic Trnsmtr Identification Number (ETIN)	SEQ 0060	SEQ 0040
Julian Day of Transmission	SEQ 0070	SEQ 0050
Transmission Sequence Number for Julian Day	SEQ 0080	SEQ 0060
  
- 0841-0899**   ➤    RESERVED
  
- 0900**      ➤    RESERVED
  
- 0901**      ➤    RESERVED
  
- 0902**      ➤    RESERVED
  
- 0903**      ➤    RESERVED
  
- 0904**      ➤    Primary SSN (SEQ 0010) of the Tax Form cannot duplicate a Primary SSN within the same "drain" of returns.
  
- 0905**      ➤    RESERVED
  
- 0906**      ➤    Secondary SSN (SEQ 0030) of the Tax Return cannot duplicate a Secondary SSN within the same "drain" of returns.
  
- 0907-0949**   ➤    RESERVED
  
- 0950**      ➤    Form 8873 - When Election Under Section 942(a)(3) (SEQ 0020) equals "X", Attachment Election Under Section 942(a)(3) (SEQ 0025) must equal "STMbnn".
  
- 0951**      ➤    Form 8873 - When Election Extraterritorial Income Exclusion FSC (SEQ 0030) equals "X", Attachment Election Extraterritorial Exclusion FSC (SEQ 0035) must equal "STMbnn".
  
- 0952**      ➤    Form 8873 - When Aggregate on Tabular Schedule (SEQ 0085) equals "X", Attachment to Tabular Schedule (SEQ 0090) must equal "STMbnn".
  
- 0953**      ➤    Form 8873 - When Tabular Schedule of Transactions (SEQ 0095) equals "X", Attachment to Schedule of Transactions (SEQ 0100) must equal "STMbnn".
  
- 0954**      ➤    Form 8873 - When Group of Transactions (SEQ 0110) equals "X", Attachment to Group of Transactions (SEQ 0115) must equal "STMbnn".



- 0972** ➤ Form 1116 - When Other Deductions A (SEQ 0220) is significant, Other Deductions Statement A (SEQ 0225) must equal "STMbnn",  
or  
When Other Deductions B (SEQ 0340) is significant, Other Deductions Statement B (SEQ 0345) must equal "STMbnn",  
or  
When Other Deductions C (SEQ 0460) is significant, Other Deductions Statement C (SEQ 0465) must equal "STMbnn".
- 0973** ➤ Form 1116 - When Taxes Wthld on Dividends Foreign Curr. A (SEQ 0610), or Taxes Wthld Rent/Roy. Foreign Curr. A (SEQ 0620), or Taxes Wthld on Interest Foreign Curr. A (SEQ 0630), or Other Taxes Paid/Accrued Foreign Curr. A (SEQ 0640) is significant, Taxes Wthld/Paid/Accrued Curr. A Statement (SEQ 0645) must equal "STMbnn",  
or  
➤ When Taxes Wthld on Dividends Foreign Curr. B (SEQ 0710), or Taxes Wthld Rent/Roy. Foreign Curr. B (SEQ 0720), or Taxes Wthld on Interest Foreign Curr. B (SEQ 0730), or Other Taxes Paid/Accrued Foreign Curr. B (SEQ 0740) is significant, Taxes Wthld/Paid/Accrued Curr. B Statement (SEQ 0745) must equal "STMbnn",  
or  
➤ When Taxes Wthld on Dividends Foreign Curr. C (SEQ 0810), or Taxes Wthld Rent/Roy. Foreign Curr. C (SEQ 0820), or Taxes Wthld on Interest Foreign Curr. C (SEQ 0830), or Other Taxes Paid/Accrued Foreign Curr. C (SEQ 0840) is significant, Taxes Wthld/Paid/Accrued Curr. C Statement (SEQ 0845) must equal "STMbnn".
- 0974** ➤ Form 1116 - When Carryback/Carryover Amount (SEQ 0950) is significant, Carryback/Carryover Explanation (SEQ 0940) must equal "STMbnn".
- 0975** ➤ Form 1116 - When Foreign Tax Reduction Amount (SEQ 0980) is significant, Foreign Tax Reduction Explanation (SEQ 0970) must equal "STMbnn".
- 0976** ➤ Form 1116 - When Adjustments to Taxable Income (SEQ 1020) is significant, Adjustments Explanation (SEQ 1010) must equal "STMbnn".
- 0977-0985** ➤ RESERVED
- 0986** ➤ Form T - When Other Consideration Amount (SEQ 0130) is significant, Other Consideration Amount Statement (SEQ 0135) must equal "STMbnn".
- 0987** ➤ Form T - When Section 631(a) Timber Cutting Election – Yes (SEQ 1320) equals "X", Section 631(a) Adjusted Basis Statement (SEQ 1335) must equal "STMbnn",  
and  
Section 631(a) Cut Timber Detail Statement (SEQ 1345) must equal "STMbnn",  
and  
Section 631(a) Timber Valuation Statement (SEQ 1355) must equal "STMbnn",  
and  
Section 631(a) Valuation Comparison Statement (SEQ 1365) must equal "STMbnn",  
and  
Section 631(a) Operations Statement (SEQ 1375) must equal "STMbnn",  
and  
Section 631(a) Activity Status Statement (SEQ 1385) must equal "STMbnn".
- 0988** ➤ Form T - When Other Consideration Amount-S (SEQ 1540) is significant, Other Consideration Amount-S Statement (SEQ 1545) must equal "STMbnn".
- 0989-0998** ➤ RESERVED
- 0999** ➤ A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified, the 96th Error Reject Code will be replaced with "0999".

- 1000      ➤ Form 1310 – When the Filing Status Code (SEQ 0130) of the Tax Form is NOT equal to "Married Filing Joint" and the Refund (SEQ 1270) of the Tax Form is significant, then Form 1310 must be present and the Decedent's SSN (SEQ 0040) must equal the Primary SSN (SEQ 0010) of the Tax Form.
  
- 1001      ➤ Form 1310 – When the Filing Status Code (SEQ 0130) of the Tax Form is equal to "Married Filing Joint", the Decedent's SSN (SEQ 0040) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of the Tax Form.
  
- 1002      ➤ Form 1310 – The Tax Year Decedent Due Refund (SEQ 0010) must equal the current tax year.
  
- 1003      ➤ Form 1310 – The year of the Date of Death (SEQ 0030) must equal the current tax year.
  
- 1004      ➤ Form 1310 – The Date of Death (SEQ 0030) must be significant and match either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) on the Tax Form.
  
- 1005      ➤ Form 1310 – When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) equals "X", then all of the following fields must also equal "X": Did Decedent Leave a Will "YES" Box (SEQ 0210) or Did Decedent Leave a Will "NO" Box (SEQ 0220), Court Appointed Personal Rep "NO" Box (SEQ 0240), Personal Rep will be Appointed "NO" Box (SEQ 0260) and Refund Paid out According to State Laws "YES" Box (SEQ 0270).
  
- 1006      ➤ Form 1310 - When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) and Refund Paid Out According to State Laws "YES" Box (SEQ 0270) are equal to "X", then at least one of the following fields on the Tax Form must be significant: Primary Date of Death (SEQ 0020) or Secondary Date of Death (SEQ 0040).
  
- 1007      ➤ Form 1310 – Person Claiming Refund Signature (SEQ 0290) and Signature Date (SEQ 0300) must be significant.
  
- 1008      ➤ Form 1310 – Valid Proof of Death is in my Possession (SEQ 0200) must equal "X".
  
- 1009      ➤ Form 1310 – Street Address (SEQ 0110) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format.  
             ➤ Street Address (SEQ 0110) is a required field.
  
- 1010      ➤ Form 1310 – Zip Code (SEQ 0150) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0140). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3.
  
- 1011      ➤ Form 1310 – State Abbreviation (SEQ 0140) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.  
             ➤ State Abbreviation (SEQ 0140) is a required field.
  
- 1012      ➤ Form 1310 – City (SEQ 0130) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.  
             ➤ City (SEQ 0130) is a required field.
  
- 1013      ➤ Form 1310 – If Address Ind (SEQ 0160) equals "1" (APO/FPO Address), then City (SEQ 0130) must equal "APO" or "FPO", and State Abbreviation (SEQ 0140) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0150). If State Abbreviation (SEQ 0140) equals "AA", "AE", or "AP", then Address Ind (SEQ 0160) must equal "1". Refer to Attachment 4.

- 1014      ➤ Tax Form – When Filing Status Code (SEQ 0130) is equal to "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) and Refund (SEQ 1270) are significant, then Form a 1310 must be present for both taxpayers and Name of Person Claiming Refund (SEQ 0060) on the first Form 1310 must be equal to Name of Person Claiming Refund (SEQ 0060) of the second Form 1310.
- 1015      ➤ Tax Form - When Filing Status (SEQ 0130) is equal to "2" and either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) is significant, then Surviving Spouse Yes (SEQ 1325) must also be significant.
- 1016      ➤ Tax Form - When Filing Status Code (SEQ 0130) is NOT equal to "2" and the Primary Date of Death (SEQ 0020) and the Refund (SEQ 1270) are significant, then Form 1310 must be present and Person other than A or B Claiming Decedent Refund (SEQ 0190) must be significant.
- 1017      ➤ Form 1310 – The SSN of Person Claiming Refund must be significant and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.  
                  ➤ When two Form 1310 are present, the SSN of Person Claiming Refund (SEQ 0070) of the first Form 1310 must equal the SSN of Person Claiming Refund (SEQ 0070) of the second Form 1310.  
                  ➤ Exception: When the Filing Status is MFS, the SSN of Person Claiming Refund must be significant and MUST equal Secondary SSN (SEQ 0030) of Form 1040/A/EZ.
- 1018      ➤ Form 1310 – When only one Form 1310 is present, Decedent's SSN (SEQ 0040) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.  
                  ➤ When two Forms 1310 are present, Decedent's SSN (SEQ 0040) of the first Form 1310 must equal Primary SSN (SEQ 0010) of Form 1040 and Decedent's SSN (SEQ 0040) of the second Form 1310 must equal Secondary SSN (SEQ 0030) of Form 1040.
- 1019      ➤ Tax Form - When Filing Status (SEQ 0130) is "Other Than 2" and the Primary Date of Death (SEQ 0020) is significant, then Personal Representative (SEQ 1326) must also be significant.  
                  ➤ Tax Form - When Filing Status (SEQ 0130) is equal to "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant, then Personal Representative (SEQ 1326) must also be significant.
- 1020      ➤ Form 970 – If Valued At Cost "No" Box (SEQ 0080) is equal to "X", then If No, Explanation (SEQ 0090) must equal "STMbnn".
- 1021      ➤ Form 970 – If Inventory Taken at Actual Cost "No" Box (SEQ 0110) is equal to "X", then Actual Cost "No" Explanation (SEQ 0120) must equal "STMbnn".
- 1022      ➤ Form 970 – If Adjustment Included in Income Over 3 Years "N" Box (SEQ 0160) is equal to "X", then Adjustment "No" Explanation (SEQ 0170) must equal "STMbnn".
- 1023      ➤ Form 970 – If Goods Treated as Acquired "N" Box (SEQ 0200) is equal to "X", then Goods Treated as Acquired "N" Explanation (SEQ 0210) must equal "STMbnn".
- 1024      ➤ Form 970 – If Other Cost Method Box (SEQ 0290) is equal to "X", then Other Cost Method Explanation (SEQ 0300) must equal "STMbnn".
- 1025      ➤ Form 970 – If any of the following fields equal "X": Line Type or Class of Goods Box (SEQ 0350), Pooling Method Box (SEQ 0360), Natural Business Unit Box (SEQ 0370), Multiple Pools Box (SEQ 0380), Raw Material Content Box (SEQ 0390) and Simplified Dollar-value Method Box (SEQ 0400), then Statements describing Contents of Pool (SEQ 0340) must equal "STMbnn".
- 1026      ➤ Form 970 – If Other Pooling Method Box (SEQ 0410) is equal to "X", then Other Pooling Method Explanation (SEQ 0420) must equal "STMbnn".

- 1027**      ➤ Form 970 – If any of the following fields equal "X": Double Extension Box (SEQ 0440), New Vehicle Alternative LIFO (SEQ 0450), Index Box (SEQ 0460), Link-chain Box (SEQ 0470) and Used Vehicle Alternative LIFO (SEQ 0480), then Description of LIFO Computation Method (SEQ 0430) must equal "STMbnn".
- 1028**      ➤ Form 970 – If Other Method Box (SEQ 0490) is equal to "X", then Other Cost Computing Method Explanation (SEQ 0500) must equal "STMbnn".
- 1029**      ➤ Form 970 – If Commissioner's Permission to Change "Yes" Box (SEQ 0530) is equal to "X", then Copy of Grant Letter Retained by Filer (SEQ 0550) must equal "Y".
- 1030**      ➤ Form 970 – If Used LIFO Method Before "Yes" Box (SEQ 0560) is equal to "X", then Used LIFO Before Explanation (SEQ 0570) must equal "STMbnn".
- 1031**      ➤ Form 970 – When only one Form 970 is present, the SSN (SEQ 0020) must equal the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.  
                  ➤ When two Forms 970 are present, the SSN (SEQ 0020) of the first Form 970 must equal the Primary SSN (SEQ 0010) of Form 1040 and the SSN (SEQ 0020) of the second Form 970 must equal the Secondary SSN (SEQ 0030) of Form 1040.
- 1032**      ➤ Tax Form - When Primary Date of Death (SEQ 0020) on the Tax Return is significant, the year of Primary Date of Death must equal the current tax year and must match data from the IRS Master File.  
                  ➤ When Secondary Date of Death (SEQ 0040) on the Tax Return is significant, the year of Secondary Date of Death must equal the current tax year and must match data from the IRS Master File.
- 1033**      ➤ Tax Form - When Primary Date of Death (SEQ 0020) on the Tax Return is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).  
                  ➤ When Secondary Date of Death (SEQ 0040) on the Tax Return is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).
- 1034**      ➤ Tax Form - When Primary Date of Death (SEQ 0020) on the Tax Return is significant, then Name Line 2 (SEQ 0070) must also be significant.  
                  ➤ When Secondary Date of Death (SEQ 0040) on the Tax Return is significant, then Name Line 2 (SEQ 0070) must also be significant.
- 1035**      ➤ Tax Form - When the Filing Status (SEQ 0130) is Other Than "2" and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD or less than sign DECD", else reject. See Section 7.2 for Name Line 1 formats.
- 1036**      ➤ Form 1310 - Name of Person Claiming Refund (SEQ 0060) must equal Name Line 2 (SEQ 0070) of Tax Form.  
                  ➤ Name Line 2 (SEQ 0070) of Tax Form must equal Name of Person Claiming Refund (SEQ 0060) on Form 1310 if present.
- 1037**      ➤ Tax Form - When the Filing Status (SEQ 0130) is "2", and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "DECD space ampersand sign", else reject.
- 1038**      ➤ Tax Form - When the Filing Status (SEQ 0130) is "2", and the Secondary Date of Death (SEQ 0040) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD", else reject.
- 1039**      ➤ RESERVED
- 1040**      ➤ RESERVED

- 1041**      ➤ Form W-2GU – When Advance EIC Payment (SEQ 0200) is significant, taxpayers cannot file Form 1040EZ.
- 1042**      ➤ Form W-2GU – Employer City (SEQ 0070) must contain at least three characters.
- 1043**      ➤ Form W-2GU – Employer Identification Number (SEQ 0040) must be numeric, then first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2GU Indicator (SEQ 0300) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.
  - Note: The value "N" (Non-Standard) indicates that the Form W-2GU was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form W-2GU was used. The value "S" (Standard) identifies a Form W-2GU that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
- 1044**      ➤ Form W-2GU - The following fields must be significant: Employer Name (SEQ 0050), Employer Address (SEQ 0060), Employee Name (SEQ 0090), Employee Address (SEQ 0100), Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120).
  - Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages.
  - Exception: When a period (.) is present in the Employee State (SEQ 0113), the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.
- 1045**      ➤ Form W-2GU – Employee SSN (SEQ 0080) must equal either the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.
- 1046**      ➤ Summary Record – Number of Forms W-2GU Records (SEQ 0063) must equal the number of Forms W-2GU computed by the IRS.
- 1047**      ➤ Form W-2GU – If the total of Wages (SEQ 0120) from Form(s) W-2GU is greater than \$4,999 and the Adjusted Gross Income (SEQ 0750) of Tax Form is greater than \$49,999, then Form 1040 must be used, Form 5074 must be attached and the return must be processed at the Philadelphia Submission Processing Center.
- 1048**      ➤ Tax Form – If the State Abbreviation (SEQ 0087) is equal to "GU"
  - and
  - Wages, Salaries, and Tips (SEQ 0375) equals the total amount(s) of Wages (SEQ 0120) from Form(s) W-2GU
  - and
  - Wages, Salaries, and Tips (SEQ 0375) equals Total Income (SEQ 0600) from Form 1040/A or Adjusted Gross Income (SEQ 0750) from Form 1040EZ
  - and
  - Total Payments (SEQ 1250) equals the total amount(s) of Guam Withholding (SEQ 0130) from Form(s) W-2GU, then this return must be filed with the Department of Revenue and Taxation, Government of Guam.
- 1049**      ➤ Tax Form - Tax returns from the U.S. Possessions of American Samoa, Guam, and the Commonwealth of the Northern Mariana Islands may not be electronically filed.
- 1050**      ➤ Form 8594 – When SEQ 0300 is present, then SEQ 0315 must equal "STMbnn".
- 1051-1054**   ➤ RESERVED
- 1055**      ➤ Form 1040/A/EZ – A Date of Death is present on IRS records for the Primary SSN (SEQ 0010).
- 1056**      ➤ Form 1040/A/EZ – A Date of Death is present on IRS records for the Secondary SSN (SEQ 0030).

- 1057**           ➤ Form 1040/1040A – A Date of Death is present on IRS records for one or more of the Dependents SSN (SEQ +0175, 0185, 0195, 0205 and/or statement records).
  
- 1058-1059**   ➤ RESERVED
  
- 1060**           ➤ STCGL/LTCGL – Schedule D Page 1 or Form 8865 Page 1 must be the next record after the Capital Gain/Loss Records.
- The Subpart Type (SEQ 0001) and Subpart Occurrence Number (SEQ 0005) must match the Record ID (SEQ 0000) and Schedule/Form Occurrence Number (SEQ 0005) from the parent (Schedule D or Form 8865) that immediately follows the Capital Gain Records.
  
- 1061**           ➤ STCGL/LTCGL – The Transaction Occurrence Number (SEQ 0010) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".
  
- 1062**           ➤ STCGL/LTCGL – any STCGL Reference number "STCGL" occurring within a tax return must have a corresponding STCGL Record.
- Any LTCGL Reference number "LTCGL" occurring within a tax return must have a corresponding LTCGL Record.
- If ST Property Desc 1 of Schedule D (SEQ 0020) is equal to "STCGL" then SEQ 0030 – 0290 must be blank. If LT Property Desc 1 of Schedule D (SEQ 0880) is equal to "LTCGL" then SEQ 0890 – 1155 must be blank.
- If S-T Description of Property of Form 8865 (SEQ 2480) is equal to "STCGL" then SEQ 2490 – 2710 must be blank. If L-T Description of Property of Form 8865 (SEQ 2760) is equal to "LTCGL" then SEQ 2770 – 3030 must be blank.
  
- 1063**           ➤ Summary Record – Number of STCGL Records (SEQ 0133) must equal the number of STCGL Records computed by the IRS.
  
- 1064**           ➤ Summary Record – Number of LTCGL Records (SEQ 0135) must equal the number of LTCGL Records computed by the IRS.
  
- 1065-1067**   ➤ RESERVED
  
- 1068**           ➤ Tax Form – If Nontaxable Combat Pay Election (SEQ 1185) is significant, Combat Pay must be excluded from wages.
  
- 1069**           ➤ RESERVED
  
- 1070**           ➤ Form 8885 - When only one Form 8885 is present, SSN of Recipient (SEQ 0020) must equal the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- When two Forms 8885 are present, SSN of Recipient (SEQ 0020) of the first Form 8885 must equal the Primary SSN (SEQ 0010) of Form 1040 and SSN of Recipient (SEQ 0020) of the second Form 8885 must equal the secondary SSN (SEQ 0030) of Form 1040.
- When two Forms 8885 are present, SSN of Recipient (SEQ 0020) of the first Form 8885 cannot equal SSN of Recipient (SEQ 0020) of the Form 8885 of the second Form 8885.
  
- 1071**           ➤ Form 1040 - If Form 8885 Block (SEQ 1208) is significant, then Form 8885 must be attached and vice versa.
  
- 1072**           ➤ Form 8885 – On each Form 8885 at least one of the following fields must equal "X": SEQ 0035, 0045, 0055, 0065, 0075, 0085, 0095, 0105, 0115, 0125, 0135 or 0145.
  
- 1073**           ➤ Form 8885 – Amount Paid for Health Insurance (SEQ 0190) must contain a significant entry.

- 1074** ➤ Form 8885 – If “Advance Payments” (SEQ 0240) does not contain a significant amount, “Multiply Line 4 by 65%” (SEQ 0230) must equal “Health Coverage Tax Credit” (SEQ 0250).
- 1075** ➤ Form 8885 – Information provided to the IRS indicates that filer is not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either filer’s state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine filer’s potential eligibility.  
➤ To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment recipients (ATAA) may call the DOL at 1-877-US-2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.
- 1076-1079** ➤ RESERVED
- 1080** ➤ Form 1040 – If Form 8859 Block (SEQ 0990) equals “X”, then Form 8859 must be attached.
- 1081-1084** ➤ RESERVED
- 1085** ➤ Form 8889 - SSN of HSA account beneficiary (SEQ 0010) of Form 8889 must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
- 1086** ➤ Form 8889 - Self-only coverage (SEQ 0015) and Family coverage (SEQ 0025) both cannot equal "X" or blank.
- 1087-1089** ➤ RESERVED
- 1090** ➤ RESERVED
- 1091-1093** ➤ RESERVED
- 1094** ➤ Form 1040 - When Filing A Community Property State Return (SEQ 1317) is significant, the Allocation Record must be present and the Filing Status equals "3", the State Abbreviation (SEQ 0087) must equal one of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington) and WI (Wisconsin) and vice versa.
- 1095** ➤ Allocation Record - When the Allocation Record is present, Total Income (SEQ 0250) must be significant and cannot be zero filled or blank.
- 1096** ➤ Summary Record – Count of Allocation Record (SEQ 0105) must equal the count of Allocation Record computed by the IRS.
- 1097-1099** ➤ RESERVED
- 1100-1149** ➤ RESERVED
- 1150** ➤ Authentication Record – An Authentication Record must be present when the Practitioner PIN, Self-Select PIN by Practitioner, Online Self-Select PIN or Regular Online (Form 8453-OL) is used.
- 1151-1199** ➤ RESERVED
- 1200** ➤ Form 8891 - Registered Retirement Savings Plan Box (SEQ 0110) and Registered Retirement Income Fund Box (SEQ 0120) cannot both equal “X”, and cannot both equal blank.
- 1201** ➤ Form 8891 - Beneficiary Plan Status Box (SEQ 0130) and Annuitant Plan Status Box (SEQ 0140) cannot both equal “X”, and cannot both equal blank.

- 1202**      ➤ Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals "X", Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150), and Previous U.S. Tax Deferral Elect "No" Box (SEQ 0160), and U.S. Tax Deferral New Elect Box (SEQ 0180) cannot equal "X", and First Year U.S. Tax Deferral Elect (SEQ 0170) cannot be significant.
- 1203**      ➤ Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals blank, Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150) and Previous U.S. Tax Deferral Elect "No" Box (SEQ 0160) cannot both equal "X", and cannot both equal blank.
- 1204**      ➤ Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals blank, and if Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150) equals "X", First Year U.S. Tax Deferral Elect (SEQ 0170) must be significant, and U.S. Tax Deferral New Elect Box (SEQ 0180) cannot equal "X".
- 1205**      ➤ Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals blank, and if Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150) or U.S. Tax Deferral New Elect Box (SEQ 0180) equals "X", Current Year Plan Contributions (SEQ 0220), and Current Year Undistributed Interest (SEQ 0230), and Current Year Undistributed Ordinary Dividends (SEQ 0240), and Current Year Undistributed Qualified Dividends (SEQ 0250), and Current Year Undistributed Capital Gains (SEQ 0260), and Current Year distrib Other Income Total Amount (SEQ 0280) cannot be significant, and Current Year Undistrib Other Income List Statement(SEQ 0270) cannot be significant, and cannot equal "STMbnn".
- 1206-1299**   ➤ RESERVED
- 1300**      ➤ Form 8862 - When Schedule EIC is not present, Number of Days You lived in U. S. (SEQ 0042) and if Married Filing Jointly, Number of Days Your Spouse Lived in U.S. (SEQ 0052) of Form 8862 must be present.
- 1301**      ➤ Form 8862 - Number of Days You Lived in U.S. (SEQ 0042) and if Married Filing Jointly, Number of Days Your Spouse Lived in U.S. (SEQ 0052) cannot be less than 184.
- 1302**      ➤ Form 8862 - If Schedule EIC is present, then Number of Days Child 1 Lived in U.S. (SEQ 0062) and if Child 2 is present, Number of Days Child 2 Lived in U.S. (SEQ 0072) of Form 8862 must be present.
- 1303**      ➤ Form 8862 – If Number of Days Child 1/Child 2 Lived in U.S. (SEQ 0062/0072) is less than 184, then Child 1/Child 2 Date of Birth (SEQ 0082/0092) or Child 1/Child 2 Date of Death (SEQ 0084/0094) must be present.
- 1304**      ➤ Form 8862 – If Schedule EIC is present, then Street Address During the Filing Tax Year – 1 (SEQ 0133) and City, State and Zip Code -1 (SEQ 0137) must be present.
- 1305**      ➤ If Person Lived w/Child –Yes (SEQ 0290) equal "X", then one of the following must be present; Other Person Name -1 Child 1(SEQ 0310) and Other Person Relationship -1 Child 1(SEQ 0320).  
                  ➤ If Child 2 is present, then the following must be present; Other Person Name -1 Child 2 (SEQ 0380) and Other Person Relationship -1 Child 2 (SEQ 0390).
- 1306**      ➤ Form 8862 – If Child 2 is present, and Address Same for Child 1 (SEQ 0150) is blank, then Street Address During The Filing Tax Year -1 (SEQ 0246) and City, State and Zip Code -1 (SEQ 0250) must be significant.

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

See Appendix for assistance in identifying SEQ numbers.

---

- 001**    ➤ The Summary Record must be present.
  
- 003**    ➤ The Tax Period must be "200312".
  
- 004**    ➤ The Primary SSN must be numeric, cannot be all blanks nor all zeros nor all nines AND must be within the valid range of SSNs/ITINs.  
    ➤ The Primary Social Security Number (P-SSN) (Field 0003 of the Record ID) must be numeric.  
    ➤ The Primary SSN (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN of the Form.  
    ➤ The Form 4868 Primary SSN (SEQ 0090) is a required field  
    ➤ The Form 9465 Primary SSN (SEQ 0020) is a required field.  
    ➤ The Form 2350 Primary SSN (SEQ 0030) is a required field.  
    ➤ The Form 2688 Primary SSN (SEQ 0030) is a required field.  
    ➤ The Form payment Primary SSN (SEQ 0010) is a required field.  
    ➤ The SSN of the Summary record (Field 0002) must be numeric  
    ➤ The Summary record Primary SSN (Field 0002) must match the Primary SSN of the Form.
  
- 006**    ➤ The Primary Name Control and the Spouse Name Ctrl must not contain leading or embedded spaces. The two leftmost positions must be alpha. Only an alpha, hyphen and space are allowed.  
    ➤ Form 4868 - Primary Name Control (SEQ 0010) is a required field.  
    ➤ Form 9465 - Primary Name Control (SEQ 015) is a required field.  
    ➤ The Form 2350 Taxpayer's Name Control (SEQ 0020) is a required field.  
    ➤ The Form 2688 Taxpayer's Name Control (SEQ 0020) is a required field.  
    ➤ The Form 9465 Spouse Name Control (SEQ 0035) is a required field when the Form 9465 Spouse Name (SEQ 0030) is present. It must meet the same criteria for validation as the Primary Name Control.
  
- 007**    ➤ Street Address Form 9465 (SEQ 0050), Form 2350 (SEQ 0070), Form 2688 (SEQ 0070), Form 4868 (SEQ 0040) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).  
    ➤ Foreign Street Address (Form 2350 SEQ 0110, Form 2688 SEQ 0110, Form 4868 (SEQ 0032) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).  
    ➤ Foreign City State or Province Form 2350 (SEQ 0120), Form 2688 (SEQ 0120), Form 4868 (SEQ 0034) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).  
    ➤ The first position or character entered in the Street Address must be alphabetic or numeric.  
    ➤ Street Address Form 9465 (SEQ 0050) is a required field.
  
- 010**    ➤ All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. All alphanumeric fields must be left justified and blank-filled unless otherwise specified.

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

- 030**      ➤ Payment forms must be filed with Form 4868.
- Authentication form must be filed with form payment.
  
- 031**      ➤ The Document Sequence Number must be numeric.
  
- 032**      ➤ The Declaration Control Number must be numeric.
  
- 033**      ➤ Fields within a record cannot be longer than specified.
  
- 034**      ➤ Record ID - For each record, significant data must be present following the Record ID.
  
- 035**      ➤ Field Sequence Numbers within each record must be in ascending order and must be valid for that record.
  
- 044**      ➤ The incoming record has an invalid RECORD ID. The Form is invalid for Electronic Transmitted Documents, or the page number is incorrect or duplicated.
  
- 045**      ➤ The number of occurrences for tax documents cannot exceed the number specified.
- The format and content of the record identification information (Record Id) that begins each type of record must be exactly as presented in the input specifications.
  
- 060**      ➤ The Document Sequence Number (DSN) must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.
  
- 061**      ➤ The Declaration Control Number (DCN) must be in ascending numerical sequence within the transmission. However, the DCNs within the transmission do not have to be consecutive.
  
- 062**      ➤ The first two digits of the Declaration Control Number (DCN) must be zeros.
  
- 064**      ➤ The Year Digit of Declaration Control Number (DCN) must be "4".
  
- 071**      ➤ If present, the Spouse SSN must be all numeric, cannot be all zeros, nor all nines; must be within the valid range of SSNs/ITINs and must not equal the Primary SSN.
  
- 167**      ➤ Form 9465 - Monthly Payment Date (SEQ 310) must be significant and must be within the 01 to 28 range.
  
- 168**      ➤ Form 9465 - Monthly Payment (SEQ 300) must be equal to or greater than \$25.
  
- 172**      ➤ Form 9465 - Amount Owed on Tax Return (SEQ 280) cannot be greater than \$25000.
  
- 304**      ➤ If Form Payment is for extension or gift tax payment for primary filer, Primary Pin Number (SEQ 0035) must be present.
- If Form Payment is for gift tax payment for spouse, Secondary Pin Number (SEQ 0120) must be present.
- The Primary PIN number must be present for Form 2350(SEQ 0330), Form 2688 (SEQ 0280), and Form 9465 (SEQ 0380).
  
- 305**      ➤ For return label for Forms 2350 and 2688, agent's Name (SEQ 0370) cannot be present without taxpayer's name (SEQ 0360).

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

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

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

- For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record “S” and Spouse SSN (SEQ 0100) is present on the Form and an Electronic Fund Withdrawal is present, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050), and Spouse Signature (0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Record (SEQ 0080) must be present.
  - For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record “S” and Spouse SSN (SEQ 0100) is present on the Form and an Electronic Fund Withdrawal is present, and if the Tax Type Code (SEQ 0070) of the Form Payment is “0709P” and the Self Amount of Gift Tax (SEC 0170) is significant and the Spouse Amount of Gift Tax (SEQ 0080) is “NOT” significant, the following fields are required, Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Code (SEQ 0080) on the Authentication Record.
- 674** ➤ When the PIN Type Code (SEQ 0008) of the Authentication Record is “P”, “S” or “O”, then, Taxpayer PIN Number (SEQ 0330 for Form 2350, SEQ 0280 for Form 2688, SEQ 0380 for Form 9465) must be numeric and Greater than zeroes and must be equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record.
- 675** ➤ When the PIN Type Code (SEQ 0008) of the Authentication Record is “P”, “S” or “O”, and Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then Spouse PIN must be numeric and Greater than zeroes and must be equal to Spouse Signature (SEQ 0065) of Authentication Record.
- 677** ➤ The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and has not previously filed.
- 678** ➤ The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and has not filed in a prior year.
- 679** ➤ When the PIN Type Code (SEQ 0008) of Authentication Record is “S” or “O”, then, Primary Prior Year AGI (SEQ 0020) of Authentication record must match with IRS Master File.
- 680** ➤ When the PIN Type Code (SEQ 0008) of Authentication Record is “S” or “O”, then, Spouse Prior Year AGI (SEQ 0050) of Authentication record must match with IRS Master File.
- 681** ➤ When the PIN Type Code (SEQ 008) of Authentication Record ia “O”, then, Primary Date of Birth (SEQ 0010), Prior Year Primary AGI (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.
- For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is “O” and an Electronic Funds Withdrawal is present the Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authentication Code (SEQ 0080) must be present on the Authentication Record.

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

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

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

[Intentionally blank]

# Appendix

[Intentionally blank]

## Form Field Exhibit Index

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

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

## Form Field Exhibit Index (Cont.)

Form or Schedule	Page Number		Form or Schedule	Page Number
Form 6781	B-103		Form 8846	B-155
Form 8082	B-104		Form 8847	B-156
Form 8271	B-106		Form 8853	B-157
Form 8275	B-107		Form 8859	B-159
Form 8275-R	B-109		Form 8860	B-160
Form 8283	B-111		Form 8861	B-161
Form 8379	B-113		Form 8862	B-162
Form 8396	B-115		Form 8863	B-163
Form 8582	B-116		Form 8865	B-164
Form 8582-CR	B-119		Schedule K-1	B-171
Form 8586	B-121		Schedule O	B-172
Form 8594	B-122		Schedule P	B-173
Form 8606	B-124		Form 8866	B-174
Form 8609	B-126		Form 8873	B-175
Schedule A	B-127		Form 8874	B-177
Form 8611	B-128		Form 8880	B-178
Form 8615	B-129		Form 8881	B-179
Form 8621	B-130		Form 8882	B-180
Form 8689	B-132		Form 8884	B-181
Form 8697	B-133		Form 8885	B-182
Form 8801	B-135		Form 8886	B-183
Form 8812	B-137		Form 8889	B-185
Form 8814	B-138		Form 8891	B-186
Form 8815	B-139			
Form 8820	B-140		Authentication Record	B-187
Form 8824	B-141		Form Payment Record	B-188
Form 8826	B-143			
Form 8828	B-144		Form T	B-189
Form 8829	B-145		Form 9465	B-195
Form 8830	B-146			
Form 8833	B-147			
Form 8834	B-148		Form 56	B-196
Form 8835	B-149		Form 2350	B-198
Form 8839	B-151		Form 2688	B-199
Form 8844	B-153		Form 4868	B-200
Form 8845	B-154			

Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign (See page 16.)

Label Here

For the year Jan. 1–Dec. 31, 2004, or other tax year beginning , 2004, ending , 20
Your first name and initial Last name
If a joint return, spouse's first name and initial Last name
Home address (number and street). If you have a P.O. box, see page 16. Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

OMB No. 1545-0074
Your social security number
Spouse's social security number

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

You Spouse
Yes No Yes No

Filing Status

Check only one box.

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

Exemptions

If more than four dependents, see page 18.

6a Yourself. If someone can claim you as a dependent, do not check box 6a
6b Spouse
6c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 18)
6d Total number of exemptions claimed

Boxes checked on 6a and 6b
No. of children on 6c who:
lived with you
did not live with you due to divorce or separation (see page 18)
Dependents on 6c not entered above
Add numbers on lines above

Income

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

If you did not get a W-2, see page 19.

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

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

Adjusted Gross Income

Table with 2 columns: Description and Amount. Rows include: 23 Educator expenses; 24 Certain business expenses of reservists, performing artists, and fee-basis government officials; 25 IRA deduction; 26 Student loan interest deduction; 27 Tuition and fees deduction; 28 Health savings account deduction; 29 Moving expenses; 30 One-half of self-employment tax; 31 Self-employed health insurance deduction; 32 Self-employed SEP, SIMPLE, and qualified plans; 33 Penalty on early withdrawal of savings; 34a Alimony paid; 34b Recipient's SSN; 35 Total adjusted gross income; 36 Adjusted gross income after deductions.

Tax and Credits

Standard Deduction for—
• People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.
• All others:
Single or Married filing separately, \$4,850
Married filing jointly or Qualifying widow(er), \$9,700
Head of household, \$7,150

Table with 3 columns: Line number, Description, and Amount. Rows include 37 (Amount from line 36), 38a (Check boxes for birth date and blindness), 39 (Itemized deductions), 40 (Subtract line 39 from line 37), 41 (Exemption calculation), 42 (Taxable income), 43 (Tax), 44 (Alternative minimum tax), 45 (Total credits), 46-54 (Various credits), 55 (Total credits), 56 (Subtract line 55 from line 45).

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Rows include 57 (Self-employment tax), 58 (Social security and Medicare tax), 59 (Additional tax on IRAs), 60 (Advance earned income credit), 61 (Household employment taxes), 62 (Total tax).

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Rows include 63 (Federal income tax withheld), 64 (2004 estimated tax payments), 65a (Earned income credit), 65b (Nontaxable combat pay election), 66 (Excess social security tax), 67 (Additional child tax credit), 68 (Amount paid with request for extension), 69 (Other payments), 70 (Total payments).

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

Table with 3 columns: Line number, Description, and Amount. Rows include 71 (Overpaid amount), 72a (Amount of line 71 you want refunded), 72b (Routing number), 72c (Type: Checking/Savings), 72d (Account number), 73 (Amount of line 71 you want applied to 2005 estimated tax).

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Rows include 74 (Amount you owe), 75 (Estimated tax penalty).

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? Yes/No. Designee's name, Phone no., Personal identification number (PIN).

Sign Here

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

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signatures and occupations for taxpayer and spouse.

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.

**SCHEDULES A&B**  
**(Form 1040)**

**Schedule A—Itemized Deductions**

OMB No. 1545-0074

**2004**

Department of the Treasury  
Internal Revenue Service (99)

(Schedule B is on back)

Attachment  
Sequence No. **07**

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

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.				
	<b>1</b> Medical and dental expenses (see page A-2)	<b>1</b>			
	<b>2</b> Enter amount from Form 1040, line 37 <b>2</b>	<b>2</b>			
	<b>3</b> Multiply line 2 by 7.5% (.075)	<b>3</b>			
<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				<b>4</b>	
<b>Taxes You Paid</b> (See page A-2.)	<b>5</b> State and local (check only one box):	<b>5</b>			
	<b>a</b> <input type="checkbox"/> Income taxes, or				
	<b>b</b> <input type="checkbox"/> General sales taxes (see page A-2)				
	<b>6</b> Real estate taxes (see page A-3)	<b>6</b>			
	<b>7</b> Personal property taxes	<b>7</b>			
<b>8</b> Other taxes. List type and amount ▶	<b>8</b>				
<b>9</b> Add lines 5 through 8				<b>9</b>	
<b>Interest You Paid</b> (See page A-3.)	<b>10</b> Home mortgage interest and points reported to you on Form 1098	<b>10</b>			
	<b>11</b> Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-4 and show that person's name, identifying no., and address ▶	<b>11</b>			
	<b>12</b> Points not reported to you on Form 1098. See page A-4 for special rules	<b>12</b>			
	<b>13</b> Investment interest. Attach Form 4952 if required. (See page A-4.)	<b>13</b>			
<b>14</b> Add lines 10 through 13				<b>14</b>	
<b>Gifts to Charity</b> If you made a gift and got a benefit for it, see page A-4.	<b>15</b> Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	<b>15</b>			
	<b>16</b> Other than by cash or check. If any gift of \$250 or more, see page A-4. You <b>must</b> attach Form 8283 if over \$500	<b>16</b>			
	<b>17</b> Carryover from prior year	<b>17</b>			
	<b>18</b> Add lines 15 through 17				<b>18</b>
<b>Casualty and Theft Losses</b>	<b>19</b> Casualty or theft loss(es). Attach Form 4684. (See page A-5.)				<b>19</b>
<b>Job Expenses and Most Other Miscellaneous Deductions</b> (See page A-5.)	<b>20</b> Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶	<b>20</b>			
	<b>21</b> Tax preparation fees	<b>21</b>			
	<b>22</b> Other expenses—investment, safe deposit box, etc. List type and amount ▶	<b>22</b>			
	<b>23</b> Add lines 20 through 22	<b>23</b>			
	<b>24</b> Enter amount from Form 1040, line 37 <b>24</b>	<b>24</b>			
	<b>25</b> Multiply line 24 by 2% (.02)	<b>25</b>			
<b>26</b> Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-				<b>26</b>	
<b>Other Miscellaneous Deductions</b>	<b>27</b> Other—from list on page A-6. List type and amount ▶				<b>27</b>
<b>Total Itemized Deductions</b>	<b>28</b> Is Form 1040, line 37, over \$142,700 (over \$71,350 if married filing separately)?				<b>28</b>
	<input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 39.				
	<input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See page A-6 for the amount to enter.				

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

Your social security number

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

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

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

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

Form grid for Part I interest entries with columns for name, address, and amount.

2 Add the amounts on line 1

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

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

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

Part II Ordinary Dividends

(See page B-2 and the instructions for Form 1040, line 9a.)

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

5 List name of payer

Form grid for Part II ordinary dividends entries with columns for name, address, and amount.

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

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

Part III Foreign Accounts and Trusts

(See page B-2.)

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

7a At any time during 2004, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.

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

8 During 2004, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2

Table with columns for Yes and No responses to questions 7a, b, and 8.

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



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

Department of the Treasury  
Internal Revenue Service

Name of proprietor

**Net Profit From Business**

(Sole Proprietorship)

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

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

OMB No. 1545-0074

**2004**

Attachment  
Sequence No. **09A**

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 \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as 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**

<b>1</b> <b>Gross receipts. Caution.</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <b>Statutory Employees</b> in the instructions for Schedule C, line 1, on page C-3 and check here . . . . . <input type="checkbox"/>	<b>1</b>		
<b>2</b> <b>Total expenses</b> (see instructions). If more than \$5,000, you <b>must</b> use Schedule C. . . . .	<b>2</b>		
<b>3</b> <b>Net profit.</b> Subtract line 2 from line 1. If less than zero, you <b>must</b> use Schedule C. Enter on <b>Form 1040, line 12</b> , and <b>also</b> on <b>Schedule SE, line 2</b> . (Statutory employees <b>do not</b> report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) . . . . .	<b>3</b>		

**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 1040)**

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

**Capital Gains and Losses**

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

OMB No. 1545-0074

**2004**

Attachment  
Sequence No. **12**

Your social security number

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
<b>1</b>					
<b>2</b> Enter your short-term totals, if any, from Schedule D-1, line 2 . . . . .					
<b>3</b> <b>Total short-term sales price amounts.</b> Add lines 1 and 2 in column (d) . . . . .					
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .					<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> on page D-6 of the instructions . . . . .					<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f) . . . . .					<b>7</b>

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
<b>8</b>					
<b>9</b> Enter your long-term totals, if any, from Schedule D-1, line 9 . . . . .					
<b>10</b> <b>Total long-term sales price amounts.</b> Add lines 8 and 9 in column (d) . . . . .					
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .					<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .					<b>12</b>
<b>13</b> Capital gain distributions. See page D-1 of the instructions . . . . .					<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> on page D-6 of the instructions . . . . .					<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f). Then go to Part III on the back . . . . .					<b>15</b>

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below . . .</p>	<b>16</b>		
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?  <input type="checkbox"/> <b>Yes.</b> Go to line 18.  <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>			
<p><b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> on page D-7 of the instructions . . . . . ▶</p>	<b>18</b>		
<p><b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on page D-8 of the instructions . . . . . ▶</p>	<b>19</b>		
<p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?  <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 42, and then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 34 of the Instructions for Form 1040. <b>Do not</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 42, and then complete the <b>Schedule D Tax Worksheet</b> on page D-9 of the instructions. <b>Do not</b> complete lines 21 and 22 below.</p>			
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul>	<b>21</b>	(                    )	
<p><b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>			
<p><b>22</b> Do you have qualified dividends on Form 1040, line 9b?  <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 42, and then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 34 of the Instructions for Form 1040.  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040.</p>			

**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

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

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

OMB No. 1545-0074

**2004**

Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number  
: :  
: :

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

<b>1</b>	List the type and location of each <b>rental real estate property</b> :	<b>2</b> 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: • 14 days <b>or</b> • 10% of the total days rented at fair rental value? (See page E-3.)	<b>Yes</b>	<b>No</b>
			<b>A</b>	
			<b>B</b>	
			<b>C</b>	

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

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 EIC**  
**(Form 1040A or 1040)**

**Earned Income Credit**  
**Qualifying Child Information**



OMB No. 1545-0074

**2004**

Attachment  
Sequence No. **43**

Department of the Treasury  
Internal Revenue Service

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

Name(s) shown on return

Your social security number

**Before you begin:** See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 65a and 65b, to make sure that **(a)** you can take the EIC and **(b)** you have a qualifying child.



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

**Qualifying Child Information**

**Child 1**

**Child 2**

	First name	Last name	First name	Last name
<b>1 Child's name</b> If you have more than two qualifying children, you only have to list two to get the maximum credit.				
<b>2 Child's SSN</b> The child must have an SSN as defined on page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions unless the child was born and died in 2004. If your child was born and died in 2004 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.				
<b>3 Child's year of birth</b>	Year _____ <i>If born after 1985, skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1985, skip lines 4a and 4b; go to line 5.</i>	
<b>4 If the child was born before 1986—</b>				
<b>a</b> Was the child under age 24 at the end of 2004 and a student?	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 5.</i>	<input type="checkbox"/> <b>No.</b> <i>Continue</i>	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 5.</i>	<input type="checkbox"/> <b>No.</b> <i>Continue</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2004?	<input type="checkbox"/> <b>Yes.</b> <i>Continue</i>	<input type="checkbox"/> <b>No.</b> The child is not a qualifying child.	<input type="checkbox"/> <b>Yes.</b> <i>Continue</i>	<input type="checkbox"/> <b>No.</b> The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)				
<b>6 Number of months child lived with you in the United States during 2004</b>				
<ul style="list-style-type: none"> <li>• If the child lived with you for more than half of 2004 but less than 7 months, enter "7."</li> <li>• If the child was born or died in 2004 and your home was the child's home for the entire time he or she was alive during 2004, enter "12."</li> </ul>	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	



You may also be able to take the additional child tax credit if your child **(a)** was under age 17 at the end of 2004, **(b)** is claimed as your dependent on line 6c of Form 1040A or Form 1040, **and (c)** is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 67 of Form 1040.

**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**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 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	<b>Gross income.</b> 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  All investment is at risk.  
 37b  Some investment is not at risk.

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

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

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

\*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**

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

**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**

<b>10</b>	Did you pay unemployment contributions to only one state? (If you paid contributions to New York State, check "No.") . . . . .	<b>10</b>	Yes	No
<b>11</b>	Did you pay all state unemployment contributions for 2004 by April 15, 2005? Fiscal year filers, see page H-4 . . . . .	<b>11</b>		
<b>12</b>	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? . . . . .	<b>12</b>		

**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**

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

**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					

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

**Part III Total Household Employment Taxes**

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

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

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

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

Employer's signature \_\_\_\_\_ Date \_\_\_\_\_

**SCHEDULE J  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Income Averaging for  
Farmers and Fishermen**

► Attach to Form 1040.

► See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

**2004**

Attachment  
Sequence No. **20**

Name(s) shown on Form 1040

Social security number (SSN)

<b>1</b>	Enter the taxable income from your 2004 Form 1040, line 42 . . . . .		<b>1</b>	
<b>2</b>	Enter your <b>elected farm income</b> (see page J-1). <b>Do not</b> enter more than the amount on line 1		<b>2</b>	
<b>3</b>	Subtract line 2 from line 1 . . . . .		<b>3</b>	
<b>4</b>	Figure the tax on the amount on line 3. Use the <b>2004</b> Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or the Schedule D Tax Worksheet, whichever applies		<b>4</b>	
<b>5</b>	If you used Schedule J to figure your tax for 2003, enter the amount from line 11 of your 2003 Schedule J. If you used Schedule J for 2002 but not 2003, enter the amount from line 15 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002 nor 2003, enter the amount from line 3 of your 2001 Schedule J. Otherwise, enter the taxable income from your <b>2001</b> Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-2			
<b>6</b>	Divide the amount on <b>line 2</b> by 3.0 . . . . .		<b>5</b>	
<b>7</b>	Combine lines 5 and 6. If zero or less, enter -0-		<b>6</b>	
<b>8</b>	Figure the tax on the amount on line 7 using <b>2001</b> tax rates (see page J-4) . . . . .		<b>7</b>	
<b>9</b>	If you used Schedule J to figure your tax for 2003, enter the amount from line 15 of your 2003 Schedule J. If you used Schedule J for 2002 but not 2003, enter the amount from line 3 of your 2002 Schedule J. Otherwise, enter the taxable income from your <b>2002</b> Form 1040, line 41; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-4 . . . . .			
<b>10</b>	Enter the amount from line 6 . . . . .		<b>8</b>	
<b>11</b>	Combine lines 9 and 10. If less than zero, enter as a negative amount		<b>9</b>	
<b>12</b>	Figure the tax on the amount on line 11 using <b>2002</b> tax rates (see page J-5) . . . . .		<b>10</b>	
<b>13</b>	If you used Schedule J to figure your tax for 2003, enter the amount from line 3 of your 2003 Schedule J. Otherwise, enter the taxable income from your <b>2003</b> Form 1040, line 40; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-6 . . . . .		<b>11</b>	
<b>14</b>	Enter the amount from line 6 . . . . .		<b>12</b>	
<b>15</b>	Combine lines 13 and 14. If less than zero, enter as a negative amount		<b>13</b>	
<b>16</b>	Figure the tax on the amount on line 15 using <b>2003</b> tax rates (see page J-6) . . . . .		<b>14</b>	
<b>17</b>	Add lines 4, 8, 12, and 16 . . . . .		<b>15</b>	
<b>18</b>	If you used Schedule J to figure your tax for 2003, enter the amount from line 12 of your 2003 Schedule J. If you used Schedule J for 2002 but not 2003, enter the amount from line 16 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002 nor 2003, enter the amount from line 4 of your 2001 Schedule J. Otherwise, enter the tax from your <b>2001</b> Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 11 . . . . .		<b>16</b>	
<b>19</b>	If you used Schedule J to figure your tax for 2003, enter the amount from line 16 of your 2003 Schedule J. If you used Schedule J for 2002 but not 2003, enter the amount from line 4 of your 2002 Schedule J. Otherwise, enter the tax from your <b>2002</b> Form 1040, line 42*; Form 1040A, line 28*; or Form 1040EZ, line 10 . . . . .		<b>17</b>	
<b>20</b>	If you used Schedule J to figure your tax for 2003, enter the amount from line 4 of your 2003 Schedule J. Otherwise, enter the tax from your <b>2003</b> Form 1040, line 41*; Form 1040A, line 28*; or Form 1040EZ, line 10 . . . . .		<b>18</b>	
	<b>*Do not</b> include tax from Form 4972 or 8814 or from recapture of an education credit. Also, <b>do not</b> include alternative minimum tax from Form 1040A.		<b>19</b>	
<b>21</b>	Add lines 18 through 20 . . . . .		<b>20</b>	
<b>22</b>	Subtract line 21 from line 17. Also include this amount on Form 1040, line 43 . . . . .		<b>21</b>	
	<b>Caution.</b> Your tax may be less if you figure it using the 2004 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or the Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.		<b>22</b>	

Schedule R (Form 1040)

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

Credit for the Elderly or the Disabled

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

OMB No. 1545-0074

2004

Attachment Sequence No. 16

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2004:

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

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

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

Part I Check the Box for Your Filing Status and Age

If your filing status is: And by the end of 2004: Check only one box:

Single, Head of household, or Qualifying widow(er) 1 You were 65 or older 1 [ ] 2 You were under 65 and you retired on permanent and total disability 2 [ ]

3 Both spouses were 65 or older 3 [ ]

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

Married filing jointly 5 Both spouses were under 65, and both retired on permanent and total disability 5 [ ]

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

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

Married filing separately 8 You were 65 or older and you lived apart from your spouse for all of 2004 8 [ ]

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2004 9 [ ]

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

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

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

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2004, check this box [ ]

- If you checked this box, you do not have to get another statement for 2004. If you did not check this box, have your physician complete the statement on page R-4. You must keep the statement for your records.



**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

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

OMB No. 1545-0074

**2004**

Attachment  
Sequence No. **17**

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

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

**Who Must File Schedule SE**

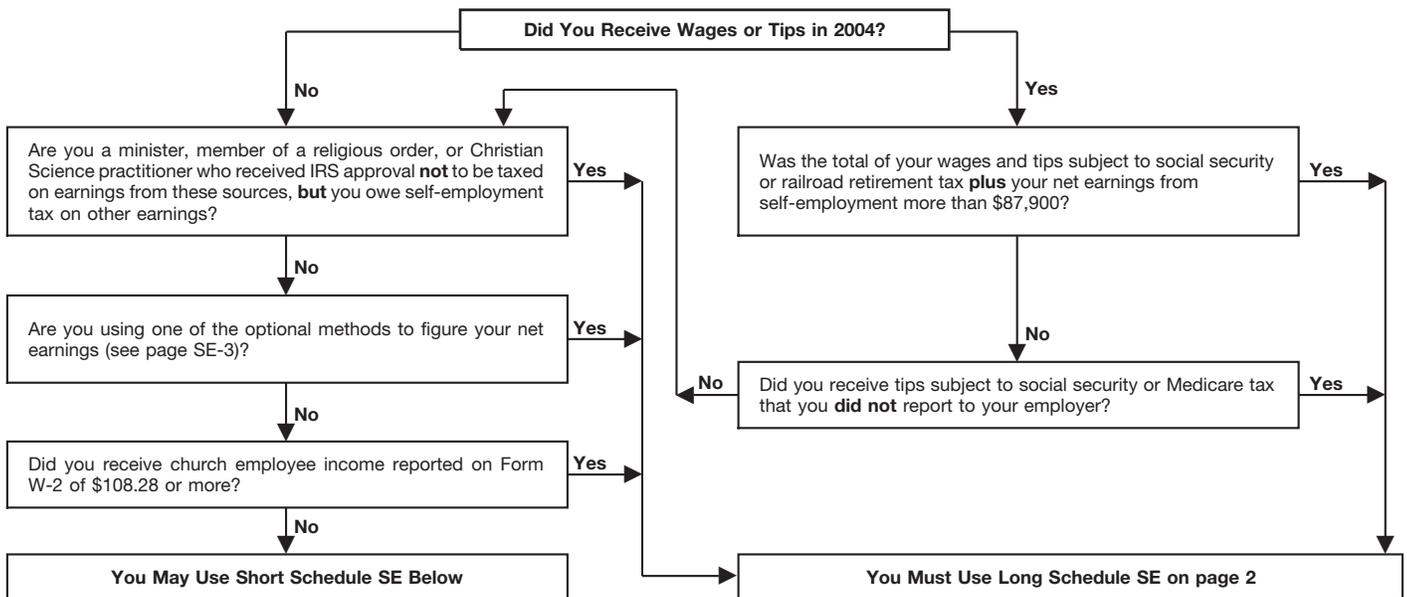
You must file Schedule SE if:

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

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

**Exception.** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 57.

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .		
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report . . . . .		
3	Combine lines 1 and 2 . . . . .		
4	<b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, <b>do not</b> file this schedule; you do not owe self-employment tax . . . . . ▶		
5	<b>Self-employment tax.</b> If the amount on line 4 is: <ul style="list-style-type: none"> <li>• \$87,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 57.</b></li> <li>• More than \$87,900, multiply line 4 by 2.9% (.029). Then, add \$10,899.60 to the result. Enter the total here and on <b>Form 1040, line 57.</b></li> </ul>		
6	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.5). Enter the result here and on <b>Form 1040, line 30</b> . . . . .	6	

Name of person with <b>self-employment</b> income (as shown on Form 1040)	Social security number of person with <b>self-employment</b> income ▶
---	---

**Section B—Long Schedule SE**

**Part I Self-Employment Tax**

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

<b>A</b>	If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I. . . . . ▶ <input type="checkbox"/>			
<b>1</b>	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip this line if you use the farm optional method (see page SE-4)			
<b>2</b>	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see page SE-4)			
<b>3</b>	Combine lines 1 and 2 . . . . .			
<b>4a</b>	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3			
<b>4b</b>	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .			
<b>4c</b>	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue. . . . . ▶			
<b>5a</b>	Enter your <b>church employee income</b> from Form W-2. See page SE-1 for definition of church employee income . . . . .	<b>5a</b>		
<b>5b</b>	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .			
<b>6</b>	<b>Net earnings from self-employment.</b> Add lines 4c and 5b . . . . .			
<b>7</b>	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2004 . . . . .		87,900	00
<b>8a</b>	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$87,900 or more, skip lines 8b through 10, and go to line 11 . . . . .	<b>8a</b>		
<b>8b</b>	Unreported tips subject to social security tax (from Form 4137, line 9)	<b>8b</b>		
<b>8c</b>	Add lines 8a and 8b . . . . .			
<b>9</b>	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . . ▶			
<b>10</b>	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124) . . . . .			
<b>11</b>	Multiply line 6 by 2.9% (.029) . . . . .			
<b>12</b>	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Form 1040, line 57</b> . . . . .			
<b>13</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (.5). Enter the result here and on <b>Form 1040, line 30</b> . . . . .	<b>13</b>		

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

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

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

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

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

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

**Label**  
(See page 18.)

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

L A B E L  H E R E	Your first name and initial	Last name	
	If a joint return, spouse's first name and initial	Last name	
	Home address (number and street). If you have a P.O. box, see page 18.		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.		

OMB No. 1545-0085

Your social security number

Spouse's social security number

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

**Presidential Election Campaign**  
(See page 18.)

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

<b>You</b>	<b>Spouse</b>
<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Filing status**  
Check only one box.

- 1  Single
- 2  Married filing jointly (even if only one had income)
- 3  Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4  Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5  Qualifying widow(er) with dependent child (see page 19)

**Exemptions**

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

b  **Spouse**

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 21)
				<input type="checkbox"/>

d Total number of exemptions claimed. Add numbers on lines above ▶

If more than six dependents, see page 20.

**Income**

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

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

Enclose, but do not attach, any payment.

<b>7</b> Wages, salaries, tips, etc. Attach Form(s) W-2.	7
<b>8a</b> Taxable interest. Attach Schedule 1 if required.	8a
<b>b</b> Tax-exempt interest. Do not include on line 8a.	8b
<b>9a</b> Ordinary dividends. Attach Schedule 1 if required.	9a
<b>b</b> Qualified dividends (see page 23).	9b
<b>10</b> Capital gain distributions (see page 23).	10
<b>11a</b> IRA distributions.	11a
<b>11b</b> Taxable amount (see page 23).	11b
<b>12a</b> Pensions and annuities.	12a
<b>12b</b> Taxable amount (see page 24).	12b
<b>13</b> Unemployment compensation and Alaska Permanent Fund dividends.	13
<b>14a</b> Social security benefits.	14a
<b>14b</b> Taxable amount (see page 26).	14b
<b>15</b> Add lines 7 through 14b (far right column). This is your <b>total income</b> .	15
<b>16</b> Educator expenses (see page 26).	16
<b>17</b> IRA deduction (see page 26).	17
<b>18</b> Student loan interest deduction (see page 29).	18
<b>19</b> Tuition and fees deduction (see page 29).	19
<b>20</b> Add lines 16 through 19. These are your <b>total adjustments</b> .	20
<b>21</b> Subtract line 20 from line 15. This is your <b>adjusted gross income</b> .	21

**Adjusted gross income**







**Part III**

**Dependent care benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received for 2004. This amount should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12		
<b>13</b>	Enter the amount forfeited, if any. See the instructions.	13		
<b>14</b>	Subtract line 13 from line 12.	14		
<b>15</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2004 for the care of the qualifying person(s).	15		
<b>16</b>	Enter the <b>smaller</b> of line 14 or 15.	16		
<b>17</b>	Enter your <b>earned income</b> . See the instructions.	17		
<b>18</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see the instructions for the amount to enter.</li> <li>• All others, enter the amount from line 17.</li> </ul>	18		
<b>19</b>	Enter the <b>smallest</b> of line 16, 17, or 18.	19		
<b>20</b>	<b>Excluded benefits.</b> Enter here the <b>smaller</b> of the following: <ul style="list-style-type: none"> <li>• The amount from line 19 or</li> <li>• \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 18).</li> </ul>	20		
<b>21</b>	<b>Taxable benefits.</b> Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	21		

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

<b>22</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons).	22		
<b>23</b>	Enter the amount from line 20.	23		
<b>24</b>	Subtract line 23 from line 22. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2003 expenses in 2004, see the instructions for line 9.	24		
<b>25</b>	Complete line 2 on the front of this schedule. <b>Do not</b> include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here.	25		
<b>26</b>	Enter the <b>smaller</b> of line 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–11.	26		

**Schedule 3**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service

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

(99) **2004**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2004:

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

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

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

**Part I**

**Check the box for your filing status and age**

<b>If your filing status is:</b>	<b>And by the end of 2004:</b>	<b>Check only one box:</b>
Single, Head of household, or Qualifying widow(er)	1 You were 65 or older . . . . .	1 <input type="checkbox"/>
	2 You were under 65 and you retired on permanent and total disability . . . . .	2 <input type="checkbox"/>
Married filing jointly	3 Both spouses were 65 or older . . . . .	3 <input type="checkbox"/>
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . .	4 <input type="checkbox"/>
	5 Both spouses were under 65, and both retired on permanent and total disability. . . . .	5 <input type="checkbox"/>
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . .	6 <input type="checkbox"/>
	7 One spouse was 65 or older, and the other spouse was under 65 and <b>not</b> retired on permanent and total disability . . . . .	7 <input type="checkbox"/>
Married filing separately	8 You were 65 or older and you lived apart from your spouse for all of 2004 . . . . .	8 <input type="checkbox"/>
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2004 . . . . .	9 <input type="checkbox"/>

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

**Part II**  
**Statement of permanent and total disability**

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

- If:**
- 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**
  - 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2004, check this box 
    - If you checked this box, you do not have to get another statement for 2004.
    - If you **did not** check this box, have your physician complete the statement on page 4 of the instructions. You **must** keep the statement for your records.

**Part III**  
**Figure your credit**

<b>10</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>								
	Box 1, 2, 4, or 7 . . . . .	\$5,000								
	Box 3, 5, or 6 . . . . .	\$7,500								
	Box 8 or 9 . . . . .	\$3,750	10							
<table border="0" style="width: 100%;"> <tr> <td style="border: 1px solid black; padding: 2px;"><b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b></td> <td style="padding: 2px;">— <b>Yes</b> —&gt;</td> <td style="padding: 2px;">You <b>must</b> complete line 11.</td> </tr> <tr> <td></td> <td style="padding: 2px;">— <b>No</b> —&gt;</td> <td style="padding: 2px;">Enter the amount from line 10 on line 12 and go to line 13.</td> </tr> </table>					<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>	— <b>Yes</b> —>	You <b>must</b> complete line 11.		— <b>No</b> —>	Enter the amount from line 10 on line 12 and go to line 13.
<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>	— <b>Yes</b> —>	You <b>must</b> complete line 11.								
	— <b>No</b> —>	Enter the amount from line 10 on line 12 and go to line 13.								
<b>11</b>	<b>If you checked (in Part I):</b>									
	<ul style="list-style-type: none"> <li>• Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>• Box 2, 4, or 9, enter your taxable disability income.</li> <li>• Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul>									
	 For more details on what to include on line 11, see the instructions.		11							
<b>12</b>	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11; <b>all others</b> , enter the amount from line 10.		12							
<b>13</b>	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2004.									
	<b>a</b> Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see the instructions). 13a									
	<b>b</b> Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see the instructions). 13b									
	<b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c. 13c									
<b>14</b>	Enter the amount from Form 1040A, line 22.		14							
<b>15</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>								
	Box 1 or 2 . . . . .	\$7,500								
	Box 3, 4, 5, 6, or 7 . . . . .	\$10,000								
	Box 8 or 9 . . . . .	\$5,000	15							
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0-.		16							
<b>17</b>	Enter one-half of line 16.		17							
<b>18</b>	Add lines 13c and 17.		18							
<b>19</b>	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit. Otherwise, go to line 20.		19							
<b>20</b>	Multiply line 19 by 15% (.15).		20							
<b>21</b>	Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.		21							
<b>22</b>	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21 here and on Form 1040A, line 30.		22							

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

Label Here

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

Your social security number
Spouse's social security number

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

Presidential Election Campaign (page 11)

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

Income

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

Income lines 1-6: Wages, salaries, tips; Taxable interest; Unemployment compensation; Adjusted gross income; Parental claim; Taxable income.

Note. You must check Yes or No.

Payments and tax

Payments and tax lines 7-10: Federal income tax withheld; Earned income credit; Total payments; Tax.

Refund

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

Refund lines 11a-11d: Refund calculation; Routing number; Account number.

Amount you owe

Amount you owe line 12: Calculation of amount owed.

Third party designee

Third party designee section: Allow another person to discuss this return with the IRS.

Sign here

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

Sign here section: Declaration of preparer and taxpayer signatures.

Paid preparer's use only

Paid preparer's use only section: Preparer's signature, date, and contact information.

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		<b>2004</b> Form <b>1099-R</b>	<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		\$					
		2a Taxable amount				<b>Copy B</b> <b>Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.</b>	
		\$					
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>			
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld			
		\$		\$			
RECIPIENT'S name		5 Employee contributions or insurance premiums		6 Net unrealized appreciation in employer's securities			
		\$		\$			
Street address (including apt. no.)		7 Distribution code(s)		8 Other		This information is being furnished to the Internal Revenue Service.	
		IRA/SEP/SIMPLE <input type="checkbox"/>		\$ %			
City, state, and ZIP code		9a Your percentage of total distribution %		9b Total employee contributions \$			
Account number (optional)		10 State tax withheld		11 State/Payer's state no.		12 State distribution	
		\$				\$	
		13 Local tax withheld		14 Name of locality		15 Local distribution	
		\$				\$	
		\$				\$	

a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at <a href="http://www.irs.gov">www.irs.gov</a> .		
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld				
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld				
				5 Medicare wages and tips		6 Medicare tax withheld				
				7 Social security tips		8 Allocated tips				
d Employee's social security number				9 Advance EIC payment		10 Dependent care benefits				
e Employee's first name and initial      Last name				11 Nonqualified plans		12a See instructions for box 12				
				13 Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b				
				14 Other		12c				
						12d				
f Employee's address and ZIP code										
15 State      Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name
-----		-----		-----		-----		-----		-----

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

2004

Department of the Treasury—Internal Revenue Service

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

CORRECTED (if checked)

OMB No. 1545-0238

**2004**

**Form W-2G**

**Certain  
Gambling  
Winnings**

PAYER'S name, address, ZIP code, Federal identification number, and telephone number	<b>1</b> Gross winnings	<b>2</b> Federal income tax withheld
	<b>3</b> Type of wager	<b>4</b> Date won : : : :
	<b>5</b> Transaction	<b>6</b> Race
	<b>7</b> Winnings from identical wagers	<b>8</b> Cashier
WINNER'S name, address (including apt. no.), and ZIP code	<b>9</b> Winner's taxpayer identification no.	<b>10</b> Window
	<b>11</b> First I.D.	<b>12</b> Second I.D.
	<b>13</b> State/Payer's state identification no.	<b>14</b> State income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.		
<b>Signature</b> ▶		<b>Date</b> ▶

This information is being furnished to the Internal Revenue Service.

**Copy B**

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

Form **W-2G**

Department of the Treasury - Internal Revenue Service

a Control number	OMB No. 1545-0008		
b Employer identification number	1 Wages, tips, other compensation	2 Guam income tax withheld	
c Employer's name, address, and ZIP code	3 Social security wages	4 Social security tax withheld	
	5 Medicare wages and tips	6 Medicare tax withheld	
	7 Social security tips	8	
d Employee's social security number	9 Advance EIC payment	10	
e Employee's first name and initial      Last name	11 Nonqualified plans	12a See instructions for box 12	
	13 Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b	
	14 Other	12c	
		12d	
f Employee's address and ZIP code			

## Foreign Employer Compensation (FEC) Template

<b>SSN or ITIN of Employee of Foreign Employer</b>	<b>Services Performed While Residing in U.S.</b>
<b>Employee Name and Address</b>	<input type="checkbox"/> Yes (If "Yes" enter "00" in Post of Duty Field)
	<b>Post of Duty Code</b>
<b>Foreign Employer's Name and Address</b>	<b>Foreign Employer's Identification Number</b>
	<b>Foreign Employer Compensation Amount</b>



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

OMB No. 1545-0046

Attachment  
 Sequence No. **94**

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

Identifying number

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

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

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

**Enter amount excluded from gross income:**

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

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

Under section 1081(b), the corporation named above has excluded \$ ..... from its gross income for the tax year beginning ....., and ending ..... Under that section the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of .....  
 (State of incorporation)

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

**Foreign Tax Credit**  
(Individual, Estate, or Trust)

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

Name

Identifying number as shown on page 1 of your tax return

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	
<b>1</b> Enter the name of the foreign country or U.S. possession ▶				
<b>1</b> Gross income from sources within country shown above and of the type checked above (see page 7 of the instructions):				
				<b>1</b>
<b>Deductions and losses (Caution: See pages 9, 11, and 12 of the instructions):</b>				
<b>2</b> Expenses definitely related to the income on line 1 (attach statement)				
<b>3</b> 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				
<b>4</b> Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet on page 12 of the instructions)				
b Other interest expense				
<b>5</b> Losses from foreign sources				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5				<b>6</b>
<b>7</b> Subtract line 6 from line 1. Enter the result here and on line 14, page 2 ▶				<b>7</b>

**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	(o) Date paid or accrued	In foreign currency				In U.S. dollars			
			Taxes withheld at source on:			(s) Other foreign taxes paid or accrued	Taxes withheld at source on:			(w) Other foreign taxes paid or accrued
			(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**

<b>9</b>	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . .	<b>9</b>		
<b>10</b>	Carryback or carryover (attach detailed computation) . . . . .	<b>10</b>		
<b>11</b>	Add lines 9 and 10. . . . .	<b>11</b>		
<b>12</b>	Reduction in foreign taxes (see page 13 of the instructions). . . . .	<b>12</b>		
<b>13</b>	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit . . . . .			<b>13</b>
<b>14</b>	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) . . . . .	<b>14</b>		
<b>15</b>	Adjustments to line 14 (see page 14 of the instructions) . . . . .	<b>15</b>		
<b>16</b>	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.) . . . . .	<b>16</b>		
<b>17</b>	<b>Individuals:</b> Enter the amount from Form 1040, line 40. If you are a nonresident alien, enter the amount from Form 1040NR, line 37. <b>Estates and trusts:</b> 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>	<b>17</b>		
<b>18</b>	Divide line 16 by line 17. If line 16 is more than line 17, enter "1" . . . . .			<b>18</b>
<b>19</b>	<b>Individuals:</b> Enter the amount from Form 1040, line 43, <b>less</b> any amounts on Form 1040, lines 46 through 49. If you are a nonresident alien, enter the amount from Form 1040NR, line 40, <b>less</b> any amounts on Form 1040NR, lines 43 and 44. <b>Estates and trusts:</b> 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>			<b>19</b>
<b>20</b>	Multiply line 19 by line 18 (maximum amount of credit) . . . . .			<b>20</b>
<b>21</b>	Enter the <b>smaller</b> 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) . . . . . ▶			<b>21</b>

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

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

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

▶ See instructions below and on back.

Tax year decedent was due a refund:

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

<b>Please type or print</b>	Name of decedent	Date of death	<b>Decedent's social security number</b> : : :
	Name of person claiming refund		<b>Your social security number</b> : : :
	Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.		

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

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

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

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

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

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

Signature of person claiming refund ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_

**General Instructions**

**Purpose of Form**

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

**Who Must File**

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

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

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

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

**Where To File**

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

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

**Personal Representative**

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

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040.

Your name

Occupation in which you incurred expenses

Social security number

**Part I Employee Business Expenses and Reimbursements**

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

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

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

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

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

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 . . . . .	8			
<b>Note:</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.				
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.) . . . . .	9			
10 Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 20.</b> (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) . . . . . ▶	10			

**Part II Vehicle Expenses**

<b>Section A—General Information</b> (You must complete this section if you are claiming vehicle expenses.)		(a) Vehicle 1	(b) Vehicle 2
<b>11</b>	Enter the date the vehicle was placed in service . . . . .	/ /	/ /
<b>12</b>	Total miles the vehicle was driven during 2004 . . . . .	miles	miles
<b>13</b>	Business miles included on line 12 . . . . .	miles	miles
<b>14</b>	Percent of business use. Divide line 13 by line 12 . . . . .	%	%
<b>15</b>	Average daily roundtrip commuting distance. . . . .	miles	miles
<b>16</b>	Commuting miles included on line 12 . . . . .	miles	miles
<b>17</b>	Other miles. Add lines 13 and 16 and subtract the total from line 12. . . . .	miles	miles
<b>18</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>19</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>20</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>21</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

<b>22</b>	Multiply line 13 by 37.5¢ (.375) . . . . .	<b>22</b>	
-----------	--	-----------	--

<b>Section C—Actual Expenses</b>		(a) Vehicle 1		(b) Vehicle 2	
<b>23</b>	Gasoline, oil, repairs, vehicle insurance, etc. . . . .				
<b>24a</b>	Vehicle rentals . . . . .				
<b>24b</b>	<b>b</b> Inclusion amount (see instructions) . . . . .				
<b>24c</b>	<b>c</b> Subtract line 24b from line 24a . . . . .				
<b>25</b>	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . .				
<b>26</b>	Add lines 23, 24c, and 25 . . . . .				
<b>27</b>	Multiply line 26 by the percentage on line 14 . . . . .				
<b>28</b>	Depreciation (see instructions) . . . . .				
<b>29</b>	Add lines 27 and 28. Enter total here and on line 1 . . . . .				

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

		(a) Vehicle 1		(b) Vehicle 2	
<b>30</b>	Enter cost or other basis (see instructions) . . . . .				
<b>31</b>	Enter section 179 deduction and special allowance (see instructions) . . . . .				
<b>32</b>	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) . . . . .				
<b>33</b>	Enter depreciation method and percentage (see instructions) . . . . .				
<b>34</b>	Multiply line 32 by the percentage on line 33 (see instructions) . . . . .				
<b>35</b>	Add lines 31 and 34 . . . . .				
<b>36</b>	Enter the applicable limit explained in the line 36 instructions . . . . .				
<b>37</b>	Multiply line 36 by the percentage on line 14 . . . . .				
<b>38</b>	Enter the <b>smaller</b> of line 35 or line 37. Also enter this amount on line 28 above . . . . .				

# Unreimbursed Employee Business Expenses

2004

Attachment  
Sequence No. **54A**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

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

**You May Use This Form Only if All of the Following Apply.**

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2004.

**Caution:** You can use the standard mileage rate for 2004 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

**Part I Figure Your Expenses**

1 Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 37.5¢ (.375) . . . . .	<b>1</b>		
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .	<b>2</b>		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	<b>3</b>		
4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment	<b>4</b>		
5 Meals and entertainment expenses: \$ _____ × 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	<b>5</b>		
6 <b>Total expenses.</b> Add lines 1 through 5. Enter here and <b>on line 20 of Schedule A (Form 1040)</b> . (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) . . . . .	<b>6</b>		

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

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ ..... / ..... / .....
- 8 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 .....
- 9 Do you (or your spouse) have another vehicle available for personal use? . . . . .  **Yes**  **No**
- 10 Was your vehicle available for personal use during off-duty hours? . . . . .  **Yes**  **No**
- 11a Do you have evidence to support your deduction? . . . . .  **Yes**  **No**
- b If "Yes," is the evidence written? . . . . .  **Yes**  **No**

# Multiple Support Declaration

▶ Attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number

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

-----  
Name of person supported

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

-----  
Eligible person's name

-----  
Social security number

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

-----  
Eligible person's name

-----  
Social security number

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

-----  
Eligible person's name

-----  
Social security number

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

-----  
Eligible person's name

-----  
Social security number

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

## Instructions

### A Change to Note

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

### Purpose of Form

Use Form 2120 to:

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

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

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

### Who Can Claim the Dependent

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

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

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

### Signed Statement

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

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

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

### Additional Information

See Pub. 501 for details.

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

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

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

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



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

▶ See separate instructions.

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

## Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than \$1,000? Yes → **Do not file Form 2210.** You do not owe a penalty.

↓ No

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9? Yes → You do not owe a penalty. **Do not file Form 2210** (but if box **E** below applies, you must file page 1 of Form 2210 below).

↓ No

You may owe a penalty. Does any box in Part II below apply? Yes → You **must** file Form 2210. Does box **B, C,** or **D** apply?

↓ No

No

**Do not file Form 2210.** You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return (see page 2 of the instructions), but **do not file Form 2210.**

Yes

**You must figure your penalty.**

↓ No

You are **not** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return (see page 2 of the instructions), but **file only page 1 of 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. <b>Do not</b> 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; <b>do not file Form 2210</b>		
8	Maximum required annual payment based on prior year's tax (see page 2 of the instructions)		
9	<b>Required annual payment.</b> Enter the <b>smaller</b> 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.*

<b>10</b>	Enter the amount from line 9, Form 2210 . . . . .			<b>10</b>		
<b>11</b>	Enter the amount, if any, from line 6, Form 2210 . . . . .	<b>11</b>				
<b>12</b>	Enter the total amount, if any, of estimated tax payments you made	<b>12</b>				
<b>13</b>	Add lines 11 and 12 . . . . .			<b>13</b>		
<b>14</b>	<b>Total underpayment for year.</b> Subtract line 13 from line 10. If zero or less, stop here; you do not owe the penalty. <b>Do not file Form 2210 unless you checked box E on page 1</b> . . . . .			<b>14</b>		
<b>15</b>	Multiply line 14 by .0XXXX . . . . .			<b>15</b>		
<b>16</b>	<ul style="list-style-type: none"> <li>● If the amount on line 14 was paid <b>on or after</b> 4/15/05, enter -0-.</li> <li>● If the amount on line 14 was paid <b>before</b> 4/15/05, make the following computation to find the amount to enter on line 16.</li> </ul>					
	Amount on line 14      ×      Number of days paid before 4/15/05      ×      .000XX      . . . . .			<b>16</b>		
<b>17</b>	<b>Penalty.</b> 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, <b>but do not file Form 2210 unless you checked a box in Part II on page 1</b> . . . . . ▶			<b>17</b>		

**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
<b>18</b>	<b>Required installments.</b> 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 . . . . .				
<b>19</b>	<b>Estimated tax paid and tax withheld</b> (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. <b>Do not file Form 2210 unless you checked a box in Part II.</b> . . . . . <i>Complete lines 20 through 26 of one column before going to the next column.</i>				
<b>20</b>	Enter the amount, if any, from line 26 in previous column . . . . .				
<b>21</b>	Add lines 19 and 20 . . . . .				
<b>22</b>	Add the amounts on lines 24 and 25 in previous column . . . . .				
<b>23</b>	Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19 . . . . .				
<b>24</b>	If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0- . . . . .				
<b>25</b>	<b>Underpayment.</b> 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. ▶				
<b>26</b>	<b>Overpayment.</b> If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column . . . . .				

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

Rate Period	Description	4/15/04	6/15/04	9/15/04	1/15/05
		Days:	Days:		
Rate Period 1 <b>April 16, 2004—June 30, 2004</b>	<b>27</b> 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 . . . . .				
	<b>28</b> Underpayment on line 25 (see page 3 of the instructions) × $\frac{\text{Number of days on line 27}}{366} \times .05$ ▶	\$	\$		
Rate Period 2 <b>July 1, 2004—September 30, 2004</b>	<b>29</b> 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 . . . . .				
	<b>30</b> Underpayment on line 25 (see page 4 of the instructions) × $\frac{\text{Number of days on line 29}}{366} \times .04$ ▶	\$	\$	\$	
Rate Period 3 <b>October 1, 2004—December 31, 2004</b>	<b>31</b> 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 . . . . .				
	<b>32</b> Underpayment on line 25 (see page 4 of the instructions) × $\frac{\text{Number of days on line 31}}{366} \times .05$ ▶	\$	\$	\$	
Rate Period 4 <b>January 1, 2005—April 15, 2005</b>	<b>33</b> 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 . . . . .				
	<b>34</b> Underpayment on line 25 (see page 4 of the instructions) × $\frac{\text{Number of days on line 33}}{365} \times .0X$ ▶	\$	\$	\$	\$
<b>35</b>	<b>Penalty.</b> 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 . . . . . ▶				\$

**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
--	-----------------------	-----------------------	-----------------------	------------------------

**Part I Annualized Income Installments**

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

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

<b>26</b> Net earnings from self-employment for the period (see instructions)				
<b>27</b> Prorated social security tax limit	\$21,975	\$36,625	\$58,600	\$87,900
<b>28</b> 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				
<b>29</b> Subtract line 28 from line 27. If zero or less, enter -0-				
<b>30</b> Annualization amounts	0.496	0.2976	0.186	0.124
<b>31</b> Multiply line 30 by the <b>smaller</b> of line 26 or line 29				
<b>32</b> Annualization amounts	0.116	0.0696	0.0435	0.029
<b>33</b> Multiply line 26 by line 32				
<b>34</b> 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 . . . . .				<b>2</b>		
3	Other taxes (see instructions) . . . . .				<b>3</b>		
4	Add lines 2 and 3 . . . . .				<b>4</b>		
5	Earned income credit . . . . .	<b>5</b>					
6	Additional child tax credit . . . . .	<b>6</b>					
7	Credit for Federal tax paid on fuels . . . . .	<b>7</b>					
8	Health coverage tax credit . . . . .	<b>8</b>					
9	Add lines 5, 6, 7, and 8 . . . . .				<b>9</b>		
10	Current year tax. Subtract line 9 from line 4 . . . . .				<b>10</b>		
11	Multiply line 10 by 66% . . . . .	<b>11</b>					
12	Withholding taxes. <b>Do not</b> include any estimated tax payments on this line (see instructions)				<b>12</b>		
13	Subtract line 12 from line 10. If less than \$1,000, stop here; you do not owe the penalty. <b>Do not file Form 2210-F</b> . . . . .				<b>13</b>		
14	Enter the tax shown on your 2003 tax return. <b>Caution: See instructions</b> . . . . .				<b>14</b>		
15	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 11 or line 14 . . . . . <b>Note:</b> If line 12 is equal to or more than line 15, stop here; you do not owe the penalty. <b>Do not file Form 2210-F unless you checked box 1b above.</b>				<b>15</b>		
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 . . . . .				<b>16</b>		
17	<b>Underpayment.</b> Subtract line 16 from line 15. If the result is zero or less, stop here; you do not owe the penalty. <b>Do not file Form 2210-F unless you checked box 1b above</b> . . . . .				<b>17</b>		

**Part III Figure the Penalty**

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

- 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  <b>2004</b> Form <b>2439</b>	<p><b>Notice to Shareholder of Undistributed Long-Term Capital Gains</b></p> <p>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 .....</p>	
Identification number of RIC or REIT	<b>1a</b> Total undistributed long-term capital gains		<p><b>Copy A</b></p> <p>Attach to Form 1120-RIC or Form 1120-REIT</p>
Shareholder's identifying number	<b>1b</b> Unrecaptured section 1250 gain		
Shareholder's name, address, and ZIP code	<b>1c</b> Section 1202 gain	<b>1d</b> Collectibles (28%) gain	<p><b>For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.</b></p>
	<b>2</b> Tax paid by the RIC or REIT on the box 1a gains		

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

# Child and Dependent Care Expenses

▶ Attach to Form 1040.  
 ▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

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

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**

**Part I** **Persons or Organizations Who Provided the Care**—You must complete this part.  
 (If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive dependent care benefits?

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

**Caution.** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 61.

**Part II** **Credit for Child and Dependent Care Expenses**

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2004 for the person listed in column (a)
First	Last		

<b>3</b> Add the amounts in column (c) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 32 . . . . .	<b>3</b>																																																													
<b>4</b> Enter your <b>earned income</b> . See instructions . . . . .	<b>4</b>																																																													
<b>5</b> If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4 . . . . .	<b>5</b>																																																													
<b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5 . . . . .	<b>6</b>																																																													
<b>7</b> Enter the amount from Form 1040, line 37 . . . . . <b>7</b>																																																														
<b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7																																																														
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">If line 7 is:</th> <th colspan="3">If line 7 is:</th> </tr> <tr> <th style="border-bottom: 1px solid black;">Over</th> <th style="border-bottom: 1px solid black;">But not over</th> <th style="border-bottom: 1px solid black;">Decimal amount is</th> <th style="border-bottom: 1px solid black;">Over</th> <th style="border-bottom: 1px solid black;">But not over</th> <th style="border-bottom: 1px solid black;">Decimal amount is</th> </tr> </thead> <tbody> <tr> <td>\$0—15,000</td> <td></td> <td style="text-align: center;">.35</td> <td>\$29,000—31,000</td> <td></td> <td style="text-align: center;">.27</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td style="text-align: center;">.34</td> <td>31,000—33,000</td> <td></td> <td style="text-align: center;">.26</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td style="text-align: center;">.33</td> <td>33,000—35,000</td> <td></td> <td style="text-align: center;">.25</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td style="text-align: center;">.32</td> <td>35,000—37,000</td> <td></td> <td style="text-align: center;">.24</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td style="text-align: center;">.31</td> <td>37,000—39,000</td> <td></td> <td style="text-align: center;">.23</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td style="text-align: center;">.30</td> <td>39,000—41,000</td> <td></td> <td style="text-align: center;">.22</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td style="text-align: center;">.29</td> <td>41,000—43,000</td> <td></td> <td style="text-align: center;">.21</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td style="text-align: center;">.28</td> <td>43,000—No limit</td> <td></td> <td style="text-align: center;">.20</td> </tr> </tbody> </table>	If line 7 is:			If line 7 is:			Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	\$0—15,000		.35	\$29,000—31,000		.27	15,000—17,000		.34	31,000—33,000		.26	17,000—19,000		.33	33,000—35,000		.25	19,000—21,000		.32	35,000—37,000		.24	21,000—23,000		.31	37,000—39,000		.23	23,000—25,000		.30	39,000—41,000		.22	25,000—27,000		.29	41,000—43,000		.21	27,000—29,000		.28	43,000—No limit		.20	<b>8</b>	X .
If line 7 is:			If line 7 is:																																																											
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is																																																									
\$0—15,000		.35	\$29,000—31,000		.27																																																									
15,000—17,000		.34	31,000—33,000		.26																																																									
17,000—19,000		.33	33,000—35,000		.25																																																									
19,000—21,000		.32	35,000—37,000		.24																																																									
21,000—23,000		.31	37,000—39,000		.23																																																									
23,000—25,000		.30	39,000—41,000		.22																																																									
25,000—27,000		.29	41,000—43,000		.21																																																									
27,000—29,000		.28	43,000—No limit		.20																																																									
<b>9</b> Multiply line 6 by the decimal amount on line 8. If you paid 2003 expenses in 2004, see the instructions . . . . .	<b>9</b>																																																													
<b>10</b> Enter the amount from Form 1040, line 45, minus any amount on Form 1040, line 46 . . . . .	<b>10</b>																																																													
<b>11</b> <b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040, line 47. . . . .	<b>11</b>																																																													

**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2004. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>12</b>		
<b>13</b>	Enter the amount forfeited, if any (see the instructions) . . . . .	<b>13</b>		
<b>14</b>	Subtract line 13 from line 12 . . . . .	<b>14</b>		
<b>15</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2004 for the care of the <b>qualifying person(s)</b> . . . . .	<b>15</b>		
<b>16</b>	Enter the <b>smaller</b> of line 14 or 15 . . . . .	<b>16</b>		
<b>17</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>17</b>		
<b>18</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>● If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>● If married filing separately, see the instructions for the amount to enter.</li> <li>● All others, enter the amount from line 17.</li> </ul>	<b>18</b>		
<b>19</b>	Enter the <b>smallest</b> of line 16, 17, or 18 . . . . .	<b>19</b>		
<b>20</b>	Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0- . . . . .	<b>20</b>		
<b>21</b>	Subtract line 20 from line 14 . . . . .	<b>21</b>		
<b>22</b>	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 18) . . . . .	<b>22</b>		
<b>23</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions) . . . . .	<b>23</b>		
<b>24</b>	Enter the <b>smaller</b> of line 19 or 22 . . . . .	<b>24</b>		
<b>25</b>	Enter the amount from line 23 . . . . .	<b>25</b>		
<b>26</b>	<b>Excluded benefits.</b> Subtract line 25 from line 24. If zero or less, enter -0- . . . . .	<b>26</b>		
<b>27</b>	<b>Taxable benefits.</b> Subtract line 26 from line 21. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB" . . . . .	<b>27</b>		

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

<b>28</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>28</b>		
<b>29</b>	Add lines 23 and 26 . . . . .	<b>29</b>		
<b>30</b>	Subtract line 29 from line 28. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2003 expenses in 2004, see the instructions for line 9 . . . . .	<b>30</b>		
<b>31</b>	Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here . . . . .	<b>31</b>		
<b>32</b>	Enter the <b>smaller</b> of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4-11 . . . . .	<b>32</b>		



**Part III Taxpayers Qualifying Under Physical Presence Test** (See page 2 of the instructions.)

- 16 The physical presence test is based on the 12-month period from ► ..... through ► .....
- 17 Enter your principal country of employment during your tax year. ► .....
- 18 If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter “Physically present in a foreign country or countries for the entire 12-month period.” **Do not** include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

**Part IV All Taxpayers**

**Note:** Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2004 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Do not** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

**If you are a cash basis taxpayer, report on Form 1040 all income you received in 2004, no matter when you performed the service.**

2004 Foreign Earned Income	Amount (in U.S. dollars)	
19 Total wages, salaries, bonuses, commissions, etc. . . . .	<b>19</b>	
20 Allowable share of income for personal services performed (see instructions):	<b>20a</b>	
a In a business (including farming) or profession . . . . .	<b>20b</b>	
b In a partnership. List partnership’s name and address and type of income. ► .....		
21 Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):	<b>21a</b>	
a Home (lodging). . . . .	<b>21b</b>	
b Meals . . . . .	<b>21c</b>	
c Car . . . . .	<b>21d</b>	
d Other property or facilities. List type and amount. ► .....		
22 Allowances, reimbursements, or expenses paid on your behalf for services you performed:	<b>22a</b>	
a Cost of living and overseas differential . . . . .	<b>22b</b>	
b Family . . . . .	<b>22c</b>	
c Education . . . . .	<b>22d</b>	
d Home leave . . . . .	<b>22e</b>	
e Quarters . . . . .	<b>22f</b>	
f For any other purpose. List type and amount. ► .....		
g Add lines 22a through 22f . . . . .	<b>22g</b>	
23 Other foreign earned income. List type and amount. ► .....	<b>23</b>	
24 Add lines 19 through 21d, line 22g, and line 23 . . . . .	<b>24</b>	
25 Total amount of meals and lodging included on line 24 that is excludable (see instructions) . . . . .	<b>25</b>	
26 Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your <b>2004 foreign earned income</b> . . . . .	<b>26</b>	

**Part V All Taxpayers**

27 Enter the amount from line 26 . . . . .	<b>27</b>		
Are you claiming the housing exclusion or housing deduction?			
<input type="checkbox"/> <b>Yes.</b> Complete Part VI.			
<input type="checkbox"/> <b>No.</b> Go to Part VII.			

**Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction**

28 Qualified housing expenses for the tax year (see instructions) . . . . .	<b>28</b>		
29 Number of days in your qualifying period that fall within your 2004 tax year (see instructions) . . . . .	<b>29</b>	days	
30 Multiply \$31.64 by the number of days on line 29. If 366 is entered on line 29, enter \$11,581.00 here . . . . .	<b>30</b>		
31 Subtract line 30 from line 28. If the result is zero or less, do not complete the rest of this part or any of Part IX . . . . .	<b>31</b>		
32 Enter employer-provided amounts (see instructions) . . . . .	<b>32</b>		
33 Divide line 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000" . . . . .	<b>33</b>	× .	
34 <b>Housing exclusion.</b> Multiply line 31 by line 33. Enter the result but do not enter more than the amount on line 32. Also, complete Part VIII . . . . . ▶	<b>34</b>		
<i>Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.</i>			

**Part VII Taxpayers Claiming the Foreign Earned Income Exclusion**

35 Maximum foreign earned income exclusion . . . . .	<b>35</b>	\$80,000	00
36 • If you completed Part VI, enter the number from line 29. • All others, enter the number of days in your qualifying period that fall within your 2004 tax year (see the instructions for line 29). . . . .	<b>36</b>	days	
37 • If line 36 and the number of days in your 2004 tax year (usually 366) are the same, enter "1.000." • Otherwise, divide line 36 by the number of days in your 2004 tax year and enter the result as a decimal (rounded to at least three places). . . . .	<b>37</b>	× .	
38 Multiply line 35 by line 37 . . . . .	<b>38</b>		
39 Subtract line 34 from line 27 . . . . .	<b>39</b>		
40 <b>Foreign earned income exclusion.</b> Enter the <b>smaller</b> of line 38 or line 39. Also, complete Part VIII ▶	<b>40</b>		

**Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both**

41 Add lines 34 and 40 . . . . .	<b>41</b>		
42 Deductions allowed in figuring your adjusted gross income (Form 1040, line 36) that are allocable to the excluded income. See instructions and attach computation . . . . .	<b>42</b>		
43 Subtract line 42 from line 41. Enter the result here and in parentheses on <b>Form 1040, line 21.</b> Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 . . . . . ▶	<b>43</b>		

**Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (a) line 31 is more than line 34 and (b) line 27 is more than line 41.**

44 Subtract line 34 from line 31 . . . . .	<b>44</b>		
45 Subtract line 41 from line 27 . . . . .	<b>45</b>		
46 Enter the <b>smaller</b> of line 44 or line 45 . . . . .	<b>46</b>		
<i>Note: If line 45 is more than line 46 and you could not deduct all of your 2003 housing deduction because of the 2003 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.</i>			
47 Housing deduction carryover from 2003 (from worksheet on page 4 of the instructions) . . . . .	<b>47</b>		
48 <b>Housing deduction.</b> Add lines 46 and 47. Enter the total here and on Form 1040 to the left of line 35. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line . . . . . ▶	<b>48</b>		

# Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

# 2004

Attachment  
Sequence No. **34A**

Name shown on Form 1040

Your social security number  
:  
:  
:

### You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$80,000 or less.
- Are filing a calendar year return that covers a 12-month period.

### And You:

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

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

### 1 Bona Fide Residence Test

- a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? . . . . .  Yes  No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
  - If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b Enter the date your bona fide residence began ▶ \_\_\_\_\_, and ended (see instructions) ▶ \_\_\_\_\_.

### 2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during—  
 { 2004 or  
 any other period of 12 months in a row starting or ending in 2004? } . . . . .  Yes  No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
  - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ▶ \_\_\_\_\_ through ▶ \_\_\_\_\_.

### 3 Tax Home Test.

- Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? . . . . .  Yes  No
- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
  - If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

## Part II General Information

4 Your foreign address (including country)		5 Your occupation
6 Employer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's foreign address
9 Employer is (check any that apply):		
a A U.S. business . . . . .		<input type="checkbox"/>
b A foreign business . . . . .		<input type="checkbox"/>
c Other (specify) ▶ _____		<input type="checkbox"/>
10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____		
b If you did not file Form 2555 or 2555-EZ after 1981, check here <input type="checkbox"/> and go to line 11a now.		
c Have you ever revoked the foreign earned income exclusion? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____		
11a List your tax home(s) during 2004 and date(s) established. ▶ _____		
b Of what country are you a citizen/national? ▶ _____		

**Part III Days Present in the United States**—Complete this part if you were in the United States or its possessions during 2004.

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

**Part IV Figure Your Foreign Earned Income Exclusion**

13 Maximum foreign earned income exclusion . . . . .	<b>13</b>	\$80,000	00
14 Enter the number of days in your qualifying period that fall within 2004 . . . . .	<b>14</b>	days	
15 Did you enter 366 on line 14? <input type="checkbox"/> <b>Yes.</b> Enter "1.000." <input type="checkbox"/> <b>No.</b> Divide line 14 by 366 and enter the result as a decimal (rounded to at least three places). } . . . . .	<b>15</b>	×	.
16 Multiply line 13 by line 15 . . . . .	<b>16</b>		
17 Enter, in U.S. dollars, the total foreign earned income you earned and received in 2004 (see instructions). Be sure to include this amount on Form 1040, line 7. . . . .	<b>17</b>		
18 <b>Foreign earned income exclusion.</b> Enter the <b>smaller</b> of line 16 or line 17 here and in parentheses on <b>Form 1040, line 21</b> . Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 . . . . . ▶	<b>18</b>		

**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 before 10/23/04 (see instructions) . . . . . \$ . . . . . × 10% (.10)
- 4** Credit from cooperatives. Enter the unused investment credit from cooperatives . . . . .
- 5** **Current year credit.** Add lines 1b through 4 . . . . .

<b>1b</b>		
<b>1c</b>		
<b>1e</b>		
<b>2</b>		
<b>3</b>		
<b>4</b>		
<b>5</b>		

**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 47 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.

<b>9a</b>		
<b>9b</b>		
<b>9c</b>		
<b>9d</b>		
<b>9e</b>		
<b>9f</b>		
<b>11</b>		
<b>12</b>		
<b>13</b>		

<b>6</b>		
<b>7</b>		
<b>8</b>		
<b>9f</b>		
<b>10</b>		
<b>14</b>		
<b>15</b>		
<b>16</b>		

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**

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

**Part II Allowable Credit**

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

# Moving Expenses

▶ Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

**Before you begin:** ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.  
 ✓ If you are a member of the Armed Forces, see the instructions to find out how to complete this form.

1	Enter the amount you paid for transportation and storage of household goods and personal effects (see instructions)		
2	Enter the amount you paid for travel and lodging in moving from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals		
3	Add lines 1 and 2		
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in the wages box (box 1) of your Form W-2. This amount should be shown in box 12 of your Form W-2 with code <b>P</b>		
5	Is line 3 <b>more than</b> line 4?  <input type="checkbox"/> <b>No.</b> You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7.  <input type="checkbox"/> <b>Yes. Moving expense deduction.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 29		

## General Instructions

### What's New

For 2004, the standard mileage rate for using your vehicle to move to a new home is 14 cents a mile.

### Purpose of Form

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

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

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

### Who May Deduct Moving Expenses

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

### Distance Test

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.



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

## Distance Test Worksheet

Keep a Copy for Your Records



Members of the Armed Forces may not have to meet this test. For details, see the instructions on the back of this form.

- Enter the number of miles from your **old home** to your **new workplace** . . . . . 1. \_\_\_\_\_ miles
- Enter the number of miles from your **old home** to your **old workplace** . . . . . 2. \_\_\_\_\_ miles
- Subtract line 2 from line 1. If zero or less, enter -0-. . . . . 3. \_\_\_\_\_ miles

#### Is line 3 at least 50 miles?

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

**Credit for Federal Tax Paid on Fuels**

Department of the Treasury  
Internal Revenue Service

▶ See the Instructions on page 3.  
▶ Attach this form to your income tax return.

Name (as shown on your income tax return)

Taxpayer identification number

**Caution:** ● 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			

<b>5 Nontaxable Use of Aviation Fuel</b>					
	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use in commercial aviation (other than foreign trade)	\$ .175		\$	355
<b>b</b>	Other nontaxable use	.219			369
<b>c</b>	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
<b>a</b>	Use on a farm for farming purposes	\$ .244	}	\$	360
<b>b</b>	Use by a state or local government	.244			

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene** UV Registration No. ►  
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
<b>a</b>	Use on a farm for farming purposes	\$ .244	}	\$	346
<b>b</b>	Use by a state or local government	.244			
<b>c</b>	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
<b>a</b>	Use in certain intercity and local buses	\$ .062		\$	352
<b>b</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		
<b>a</b>	10% gasohol	\$ .03734		\$	356
<b>b</b>	7.7% gasohol	.02804			357
<b>c</b>	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** \$

**Social Security and Medicare Tax  
 on Unreported Tip Income**

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

Name of person who received tips (as shown on Form 1040). If married, complete a separate Form 4137 for each spouse with unreported tips.

**Social security number**

Name(s) of employer(s) to whom you were required to, but did not, report your tips:

<b>1</b>	Total cash and charge tips you <b>received</b> in 2004 (see instructions) . . . . .	<b>1</b>		
<b>2</b>	Total cash and charge tips you <b>reported</b> to your employer in 2004 . . . . .	<b>2</b>		
<b>3</b>	Subtract line 2 from line 1. This amount is income you <b>must</b> include in the total on Form 1040, line 7 . . . . .	<b>3</b>		
<b>4</b>	Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions) . . . . .	<b>4</b>		
<b>5</b>	Unreported tips subject to Medicare tax. Subtract line 4 from line 3. Enter here and on line 2 of Schedule U below. . . . .	<b>5</b>		
<b>6</b>	Maximum amount of wages (including tips) subject to social security tax	<b>6</b>	87,900	00
<b>7</b>	Total social security wages and social security tips (total of boxes 3 and 7 on Form(s) W-2) or railroad retirement (tier 1) compensation . . . . .	<b>7</b>		
<b>8</b>	Subtract line 7 from line 6. If line 7 is more than line 6, enter -0- here and on line 9 and go to line 11	<b>8</b>		
<b>9</b>	Unreported tips subject to social security tax. Enter the <b>smaller</b> of line 5 or line 8 here and on line 1 of Schedule U below. If you received tips as a federal, state, or local government employee, see instructions. . . . .	<b>9</b>		
<b>10</b>	Multiply line 9 by .062 . . . . .	<b>10</b>		
<b>11</b>	Multiply line 5 by .0145. . . . .	<b>11</b>		
<b>12</b>	Add lines 10 and 11. Enter the result here and on Form 1040, line 58 . . . . . ▶	<b>12</b>		

For Paperwork Reduction Act Notice, see instructions on back.

Form **4137** (2004)

Do Not Detach

**U.S. Schedule of Unreported Tip Income**

For crediting to your social security record

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

Print or type name of person who received tip income (as shown on Form 1040) **Social security number**

---

Address (number, street, and apt. no., or P.O. box if mail is not delivered to your home) Occupation

---

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

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

**Please do not write in this space**

DLN—

# Recapture of Investment Credit

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

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

Properties	Type of property—State whether rehabilitation, energy, reforestation, or transition property. (See the Instructions for Form 34 68 for the year the investment credit property was placed in service for definitions.) If rehabilitation property, also show type of building. If energy property, show type.
<b>A</b>	
<b>B</b>	
<b>C</b>	
<b>D</b>	

### Original Investment Credit

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

### Recapture Tax

<b>7</b> Recapture percentage (see instructions) . . . . .	<b>7</b>				
<b>8</b> Tentative recapture tax. Multiply line 3 by the percentage on line 7. . . . .	<b>8</b>				
<b>9</b> Add all the amounts on line 8 . . . . .				<b>9</b>	
<b>10</b> Enter the recapture tax from property for which there was an increase in nonqualified nonrecourse financing (attach separate computation) . . . . .				<b>10</b>	
<b>11</b> Add lines 9 and 10 . . . . .				<b>11</b>	
<b>12</b> 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 . . . . .				<b>12</b>	
<b>13</b> 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. . . . .				<b>13</b>	

## General Instructions

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

### Purpose of Form

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

### Who Must Refigure the Investment Credit

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

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

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

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

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

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

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

## Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**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 . . . . .	<b>1</b>	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions) . . . . .	<b>2</b>	
3	Threshold cost of section 179 property before reduction in limitation . . . . .	<b>3</b>	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	<b>4</b>	
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. . . . .	<b>5</b>	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29 . . . . .	<b>7</b>	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	<b>8</b>	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8. . . . .	<b>9</b>	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562 . . . . .	<b>10</b>	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .	<b>11</b>	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .	<b>12</b>	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 ▶	<b>13</b>	

**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) . . . . .	<b>14</b>	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions) . . . . .	<b>15</b>	
16	Other depreciation (including ACRS) (see page 4 of the instructions) . . . . .	<b>16</b>	

**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 . . . . .	<b>17</b>	
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 8 of the instructions)**

21	Listed property. Enter amount from line 28 . . . . .	<b>21</b>	
22	<b>Total.</b> 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. . . . .	<b>22</b>	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>23</b>	

**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 9 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
<b>25</b> 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)						<b>25</b>		
<b>26</b> Property used more than 50% in a qualified business use (see page 8 of the instructions):		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use (see page 8 of the instructions):		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.						<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1.							<b>29</b>	

**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										
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles—See page 2 of the instructions)												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven												
<b>33</b> Total miles driven during the year. Add lines 30 through 32												
<b>34</b> Was the vehicle available for personal use during off-duty hours?												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?												
<b>36</b> 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
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> 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		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> 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?		
<b>41</b> 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
<b>42</b> Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):					
<b>43</b> Amortization of costs that began before your 2004 tax year.					<b>43</b>
<b>44 Total.</b> Add amounts in column (f). See page 12 of the instructions for where to report.					<b>44</b>

## Exclusion of Income for Bona Fide Residents of American Samoa

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

Name(s) shown on Form 1040

Your social security number

### Part I General Information

- 1 Date bona fide residence began ▶ \_\_\_\_\_, and ended ▶ \_\_\_\_\_
- 2 Type of living quarters in American Samoa ▶  Rented room  Rented house or apartment  
 Quarters furnished by employer  Purchased home
- 3a Did any of your family live with you in American Samoa during any part of the tax year? . . . . .  Yes  No
- b If "Yes," who and for what period? ▶ \_\_\_\_\_
- 4a Did you maintain any home(s) outside American Samoa? . . . . .  Yes  No
- b If "Yes," show address of your home(s), whether it was rented, the name of each occupant, and his or her relationship to you. ▶ \_\_\_\_\_
- 5 Name and address of employer (state if self-employed) ▶ \_\_\_\_\_
- 6 Complete columns (a) through (d) below for days absent from American Samoa during the tax year.

(a) Date left	(b) Date returned	(c) Number of days absent	(d) Reason for absence

### Part II Figure Your Exclusion. Include **only** income that qualifies for the exclusion. See instructions.

7 Wages, salaries, tips, etc. . . . .	<b>7</b>		
8 Taxable interest . . . . .	<b>8</b>		
9 Ordinary dividends . . . . .	<b>9</b>		
10 Business income . . . . .	<b>10</b>		
11 Capital gain . . . . .	<b>11</b>		
12 Rental real estate, royalties, etc. . . . .	<b>12</b>		
13 Farm income . . . . .	<b>13</b>		
14 Other income. List type and amount ▶ _____	<b>14</b>		
15 Add lines 7 through 14. This is the amount you may exclude from your gross income this tax year . . . . . ▶	<b>15</b>		

## Instructions

Section references are to the Internal Revenue Code.

### Purpose of Form

If you qualify, use Form 4563 to figure the amount of income you may exclude from your gross income.

### Who Qualifies

You qualify for the exclusion if you were a bona fide resident of American Samoa for the entire tax year. See **Bona Fide Residence Test** on this page.

**TIP** *In future years, bona fide residents of Guam and the Commonwealth of the Northern Mariana Islands (CNMI) may also qualify for the exclusion. They will not qualify, however, unless implementation agreements are in effect with the United States. At the time this form went to print, the CNMI had not*

*entered into an implementation agreement. Also, the effective date of the agreement between the United States and Guam had not been determined.*

### Bona Fide Residence Test

To qualify under this test, you must be a bona fide resident of American Samoa for an uninterrupted period that includes a complete tax year (January 1–December 31 if you file a calendar year return).

No specific rule determines if you are a bona fide resident of American Samoa. At the time this form went to print, regulations defining the bona fide residence test under section 931 had not been published. The following factors may be considered:

- Intent,
- Establishment of a permanent home,
- Assimilation into the social, cultural, and economic environment, and

### Casualties and Thefts

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

Name(s) shown on tax return

Identifying number

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

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

- Property **A** \_\_\_\_\_
- 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) . . . . .				
<b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.				
4 Gain from casualty or theft. If line 3 is <b>more</b> 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 <b>before</b> casualty or theft . . . . .				
6 Fair market value <b>after</b> casualty or theft. . . . .				
7 Subtract line 6 from line 5 . . . . .				
8 Enter the <b>smaller</b> 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 <b>smaller</b> of line 10 or \$100 . . . . .				
12 Subtract line 11 from line 10 . . . . .				
<b>Caution:</b> 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"> <li>• If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions).</li> <li>• If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16.</li> <li>• If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.</li> </ul> . . . . .				
16 If line 14 is <b>less</b> 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 calculations.

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 Casualty or Theft of Property Held One Year or Less, rows 29-32.

Casualty or Theft of Property Held More Than One Year

Table for Casualty or Theft of Property Held More Than One Year, rows 33-39.



**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.)
<b>A</b>		
<b>B</b>		
<b>C</b>		
<b>D</b>		

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

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

<b>30</b> Total gains for all properties. Add property columns A through D, line 24 . . . . .	<b>30</b>	
<b>31</b> Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	<b>31</b>	
<b>32</b> 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 . . . . .	<b>32</b>	

**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)
<b>33</b> Section 179 expense deduction or depreciation allowable in prior years . . . . .	<b>33</b>	
<b>34</b> Recomputed depreciation. See instructions . . . . .	<b>34</b>	
<b>35</b> Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . .	<b>35</b>	

**Farm Rental Income and Expenses**  
 (Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))  
 (Income not subject to self-employment tax)  
 ▶ Attach to Form 1040. ▶ See instructions on back.

Name(s) shown on Form 1040

Your social security number  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 Employer ID number (EIN), if any  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**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.

<b>1</b> Income from production of livestock, produce, grains, and other crops . . . . .	<b>1</b>		
<b>2a</b> Cooperative distributions (Form(s) 1099-PATR) <b>2a</b> _____ <b>2b</b> Taxable amount	<b>2b</b>		
<b>3a</b> Agricultural program payments (see instructions) <b>3a</b> _____ <b>3b</b> Taxable amount	<b>3b</b>		
<b>4</b> Commodity Credit Corporation (CCC) loans (see instructions):			
<b>a</b> CCC loans reported under election . . . . .	<b>4a</b>		
<b>b</b> CCC loans forfeited . . . . . <b>4b</b> _____ <b>4c</b> Taxable amount	<b>4c</b>		
<b>5</b> Crop insurance proceeds and certain disaster payments (see instructions):			
<b>a</b> Amount received in 2004 . . . . . <b>5a</b> _____ <b>5b</b> Taxable amount	<b>5b</b>		
<b>c</b> If election to defer to 2005 is attached, check here <input type="checkbox"/> <b>5d</b> Amount deferred from 2003 .	<b>5d</b>		
<b>6</b> Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>		
<b>7</b> <b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. . . . . ▶	<b>7</b>		

**Part II Expenses—Farm Rental Property.** Do not include personal or living expenses.

<b>8</b> Car and truck expenses (see Schedule F instructions). Also attach <b>Form 4562</b> . . . . .	<b>8</b>			<b>21</b> Pension and profit-sharing plans . . . . .	<b>21</b>		
<b>9</b> Chemicals . . . . .	<b>9</b>			<b>22</b> Rent or lease:			
<b>10</b> Conservation expenses (see instructions) . . . . .	<b>10</b>			<b>a</b> Vehicles, machinery, and equipment (see instructions)	<b>22a</b>		
<b>11</b> Custom hire (machine work)	<b>11</b>			<b>b</b> Other (land, animals, etc.)	<b>22b</b>		
<b>12</b> Depreciation and section 179 expense deduction not claimed elsewhere . .	<b>12</b>			<b>23</b> Repairs and maintenance .	<b>23</b>		
<b>13</b> Employee benefit programs other than on line 21 (see Schedule F instructions) . .	<b>13</b>			<b>24</b> Seeds and plants purchased . . . . .	<b>24</b>		
<b>14</b> Feed purchased . . . . .	<b>14</b>			<b>25</b> Storage and warehousing .	<b>25</b>		
<b>15</b> Fertilizers and lime . . . . .	<b>15</b>			<b>26</b> Supplies purchased . . . . .	<b>26</b>		
<b>16</b> Freight and trucking . . . . .	<b>16</b>			<b>27</b> Taxes . . . . .	<b>27</b>		
<b>17</b> Gasoline, fuel, and oil . . . . .	<b>17</b>			<b>28</b> Utilities . . . . .	<b>28</b>		
<b>18</b> Insurance (other than health) .	<b>18</b>			<b>29</b> Veterinary, breeding, and medicine . . . . .	<b>29</b>		
<b>19</b> Interest:				<b>30</b> Other expenses (specify):			
<b>a</b> Mortgage (paid to banks, etc.) .	<b>19a</b>			<b>a</b> _____	<b>30a</b>		
<b>b</b> Other . . . . .	<b>19b</b>			<b>b</b> _____	<b>30b</b>		
<b>20</b> Labor hired (less employment credits) (see Schedule F instructions). . . . .	<b>20</b>			<b>c</b> _____	<b>30c</b>		
				<b>d</b> _____	<b>30d</b>		
				<b>e</b> _____	<b>30e</b>		
				<b>f</b> _____	<b>30f</b>		
				<b>g</b> _____	<b>30g</b>		
<b>31</b> <b>Total expenses.</b> Add lines 8 through 30g . . . . . ▶	<b>31</b>						
<b>32</b> <b>Net farm rental income or (loss).</b> 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 <b>must</b> go on to line 33 . . . . .	<b>32</b>						
<b>33</b> If line 32 is a loss, you <b>must</b> check the box that describes your investment in this activity (see instructions) . . . . .							
					<b>33a</b> <input type="checkbox"/> All investment is at risk.		
					<b>33b</b> <input type="checkbox"/> Some investment is not at risk.		
You may need to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked box 33b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40 . . . . .							
	<b>33c</b>						

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**

<b>1</b>	Investment interest expense paid or accrued in 2004 (see instructions)	<b>1</b>		
<b>2</b>	Disallowed investment interest expense from 2003 Form 4952, line 7	<b>2</b>		
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2	<b>3</b>		

**Part II Net Investment Income**

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

**Part III Investment Interest Expense Deduction**

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

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.**

<b>A</b> Name(s) as shown on return	<b>B</b> Social security number ..... .....
<b>C</b> Name and address of trust	<b>D</b> Employer identification number ..... .....
<b>E</b> Type of trust (see instructions) <input type="checkbox"/> Domestic <input type="checkbox"/> Foreign	<b>F</b> Beneficiary's date of birth .....
<b>G</b> 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)) . . . . .	<b>1</b>	
2 Distributions of income accumulated before you were born or reached age 21 . . . . .	<b>2</b>	
3 Subtract line 2 from line 1 . . . . .	<b>3</b>	
4 Taxes imposed on the trust on amounts from line 3 (from Schedule J (Form 1041), line 37, column (b)) . . . . .	<b>4</b>	
5 Total (add lines 3 and 4) . . . . .	<b>5</b>	
6 Tax-exempt interest included on line 5 (from Schedule J (Form 1041), line 37, column (c)) . . . . .	<b>6</b>	
7 Taxable part of line 5 (subtract line 6 from line 5) . . . . .	<b>7</b>	
8 Number of trust's earlier tax years in which amounts on line 7 are considered distributed . . . . .	<b>8</b>	
9 Average annual amount considered distributed (divide line 3 by line 8) . . . . .	<b>9</b>	
10 Multiply line 9 by .25 . . . . .	<b>10</b>	
11 Number of earlier tax years to be taken into account (see instructions) . . . . .	<b>11</b>	
12 Average amount for recomputing tax (divide line 7 by line 11). Enter here and in each column on line 15	<b>12</b>	
13 Enter your taxable income before this distribution for the 5 immediately preceding tax years.	<b>(a) 2003</b>	<b>(b) 2002</b>
	<b>(c) 2001</b>	<b>(d) 2000</b>
		<b>(e) 1999</b>

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

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

▶ Attach to Form 1040 or Form 1041.

Name of recipient of distribution

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," <b>do not</b> use this form . . . . .	1	
2 Did you roll over any part of the distribution? If "Yes," <b>do not</b> use this form . . . . .	2	
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936? . . . . .	3	
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, <b>do not</b> use this form.	4	
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," <b>do not</b> use this form for a 2004 distribution from your own plan . . . . .	5a	
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," <b>do not</b> use the form for this distribution . . . . .	5b	

**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, <b>skip</b> lines 13 through 16, enter this amount on line 17, and go to line 18 . . . . .	12	
13 Multiply line 12 by 50% (.50), but <b>do not</b> 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, <b>skip</b> 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, <b>skip</b> 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 <b>Tax on lump-sum distribution.</b> 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 Form 1040

Your social security number

**Part I Income From Guam or the CNMI Reported on Form 1040**

		Guam	CNMI
1	Wages, salaries, tips, etc.	1	
2	Taxable interest	2	
3	Ordinary dividends	3	
4	Taxable refunds, credits, or offsets of state and local income taxes	4	
5	Alimony received	5	
6	Business income or (loss)	6	
7	Capital gain or (loss)	7	
8	Other gains or (losses)	8	
9	IRA distributions (taxable amount)	9	
10	Pensions and annuities (taxable amount)	10	
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11	
12	Farm income or (loss)	12	
13	Unemployment compensation	13	
14	Social security benefits (taxable amount)	14	
15	Other income. List type and amount ▶	15	
16	<b>Total income.</b> Add lines 1 through 15. ▶	16	

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

17	Deduction for clean-fuel vehicles	17	
18	Certain business expenses of reservists, performing artists, and fee-basis government officials	18	
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction	21	
22	Health savings account deduction	22	
23	Moving expenses	23	
24	One-half of self-employment tax	24	
25	Self-employed health insurance deduction	25	
26	Self-employed SEP, SIMPLE, and qualified plans	26	
27	Penalty on early withdrawal of savings	27	
28	Alimony paid	28	
29	Add lines 17 through 28	29	
30	<b>Adjusted gross income.</b> Subtract line 29 from line 16. ▶	30	

**Part III Payments of Income Tax to Guam or the CNMI**

31	Payments on estimated tax return filed with Guam or the CNMI	31	
32	Income tax withheld from your wages while employed by the U.S. Government as a civilian in Guam or the CNMI	32	
33	Income tax withheld from your wages while employed as a member of the U.S. Armed Forces in Guam or the CNMI	33	
34	Income tax withheld from your wages earned in Guam or the CNMI other than amounts on lines 31 through 33	34	
35	<b>Total payments.</b> Add lines 31 through 34. ▶	35	

**Instructions**

Section references are to the Internal Revenue Code.

**Purpose of form.** This form provides information to the United States so the IRS can figure the individual income tax that is due to Guam or the CNMI.

**Who must file.** Use this form if all three of the following apply.

1. You file a U.S. income tax return on Form 1040.
2. You report adjusted gross income of \$50,000 or more.
3. At least \$5,000 of the gross income on your return is from Guam or CNMI sources.

These requirements apply whether you file a single or joint return.

(Continued on back)

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

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040.**  
▶ **See separate instructions.**

Name of individual subject to additional tax. If married filing jointly, see instructions.		<b>Your social security number</b> : : :
<b>Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return</b>	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.
	City, town or post office, state, and ZIP code	If this is an amended return, check here <input type="checkbox"/>

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, without filing Form 5329. See the instructions for Form 1040, line 59.

### Part I Additional Tax on Early Distributions

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

1	Early distributions included in income. For Roth IRA distributions, see instructions . . . . .	1		
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____ . . . . .	2		
3	Amount subject to additional tax. Subtract line 2 from line 1 . . . . .	3		
4	<b>Additional tax.</b> Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59 . . . . .	4		
<b>Caution:</b> If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).				

### Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs . . . . .	5		
6	Distributions included on line 5 that are not subject to the additional tax (see instructions) . . . . .	6		
7	Amount subject to additional tax. Subtract line 6 from line 5 . . . . .	7		
8	<b>Additional tax.</b> Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59 . . . . .	8		

### Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2004 than is allowable or you had an amount on line 17 of your 2003 Form 5329.

9	Enter your excess contributions from line 16 of your 2003 Form 5329 (see instructions). If zero, go to line 15 . . . . .	9		
10	If your traditional IRA contributions for 2004 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11		11		
12		12		
13	Add lines 10, 11, and 12 . . . . .	13		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	14		
15	Excess contributions for 2004 (see instructions) . . . . .	15		
16	Total excess contributions. Add lines 14 and 15 . . . . .	16		
17	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 16 or the value of your traditional IRAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59 . . . . .	17		

### Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2004 than is allowable or you had an amount on line 25 of your 2003 Form 5329.

18	Enter your excess contributions from line 24 of your 2003 Form 5329 (see instructions). If zero, go to line 23	18		
19	If your Roth IRA contributions for 2004 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20		20		
21	Add lines 19 and 20 . . . . .	21		
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	22		
23	Excess contributions for 2004 (see instructions) . . . . .	23		
24	Total excess contributions. Add lines 22 and 23 . . . . .	24		
25	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 24 or the value of your Roth IRAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59 . . . . .	25		

**Part V Additional Tax on Excess Contributions to Coverdell ESAs**

Complete this part if the contributions to your Coverdell ESAs for 2004 were more than is allowable or you had an amount on line 33 of your 2003 Form 5329.

<b>26</b>	Enter the excess contributions from line 32 of your 2003 Form 5329 (see instructions). If zero, go to line 31 . . . . .			<b>26</b>		
<b>27</b>	If the contributions to your Coverdell ESAs for 2004 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>27</b>				
<b>28</b>		<b>28</b>				
<b>29</b>	2004 distributions from your Coverdell ESAs (see instructions) . . . . .			<b>29</b>		
<b>30</b>	Add lines 27 and 28 . . . . .			<b>30</b>		
<b>31</b>	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0- . . . . .			<b>31</b>		
<b>32</b>	Excess contributions for 2004 (see instructions) . . . . .			<b>32</b>		
<b>33</b>	Total excess contributions. Add lines 30 and 31 . . . . .			<b>33</b>		
<b>33</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 32 <b>or</b> the value of your Coverdell ESAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59 . . . . .			<b>33</b>		

**Part VI Additional Tax on Excess Contributions to Archer MSAs**

Complete this part if you or your employer contributed more to your Archer MSAs for 2004 than is allowable or you had an amount on line 41 of your 2003 Form 5329.

<b>34</b>	Enter the excess contributions from line 40 of your 2003 Form 5329 (see instructions). If zero, go to line 39 . . . . .			<b>34</b>		
<b>35</b>	If the contributions to your Archer MSAs for 2004 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>35</b>				
<b>36</b>		<b>36</b>				
<b>37</b>	2004 distributions from your Archer MSAs from Form 8853, line 10 . . . . .			<b>37</b>		
<b>38</b>	Add lines 35 and 36 . . . . .			<b>38</b>		
<b>39</b>	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0- . . . . .			<b>39</b>		
<b>40</b>	Excess contributions for 2004 (see instructions) . . . . .			<b>40</b>		
<b>41</b>	Total excess contributions. Add lines 38 and 39 . . . . .			<b>41</b>		
<b>41</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 40 <b>or</b> the value of your Archer MSAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59 . . . . .			<b>41</b>		

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

Complete this part if contributions to your HSAs were more than is allowable.

<b>42</b>	Excess contributions for 2004 (see instructions) . . . . .			<b>42</b>		
<b>43</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 42 or the value of your HSAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59 . . . . .			<b>43</b>		

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

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

<b>44</b>	Minimum required distribution for 2004 (see instructions) . . . . .			<b>44</b>		
<b>45</b>	Amount actually distributed to you in 2004 . . . . .			<b>45</b>		
<b>46</b>	Subtract line 45 from line 44. If zero or less, enter -0- . . . . .			<b>46</b>		
<b>47</b>	<b>Additional tax.</b> Enter 50% (.50) of line 46. Include this amount on Form 1040, line 59 . . . . .			<b>47</b>		

**Signature.** Complete **only** if you are filing this form by itself and not with your tax return.

<b>Please Sign Here</b>	Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature		Date	
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code		EIN	
			Phone no. ( )	

# Information Return of U.S. Persons With Respect To Certain Foreign Corporations

(Rev. December 2004)

▶ See separate instructions.

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning , 20 , and ending , 20

**File In Duplicate**  
(see **When and Where To File** on page 1 of the instructions)

Name of person filing this return	<b>A Identifying number</b>
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)	<b>B</b> Category of filer (See page 1 of the instructions. Check applicable box(es): 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/>
City or town, state, and ZIP code	<b>C</b> Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period ..... %
Filer's tax year beginning , 20 , and ending , 20	

**D** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation				b Employer identification number, if any	
				c Country under whose laws incorporated	
d Date of incorporation	e Principal place of business	f Principal business activity code number	g Principal business activity	h Functional currency	

**2** Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	

**Schedule A Stock of the Foreign Corporation**

**Part I—All Classes of Stock**

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period

**Part II—Additional Information for Preferred Stock**

(To be completed **only** by Category 1 filers for foreign personal holding companies.)

(a) Description of each class of Preferred stock <i>(Note: This description should match the corresponding description entered in Part I, column (a).)</i>	(b) Par value in functional currency	(c) Rate of dividend	(d) Indicate whether the stock is cumulative or noncumulative



**Schedule E** **Income, War Profits, and Excess Profits Taxes Paid or Accrued** (See page 5 of instructions.)

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			
2				
3				
4				
5				
6				
7				
8	Total			

**Schedule F** **Balance Sheet**

**Important:** Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See page 5 of the instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1	
2a	Trade notes and accounts receivable	2a	
b	Less allowance for bad debts	2b ( ) ( )	
3	Inventories	3	
4	Other current assets (attach schedule)	4	
5	Loans to shareholders and other related persons	5	
6	Investment in subsidiaries (attach schedule)	6	
7	Other investments (attach schedule)	7	
8a	Buildings and other depreciable assets	8a	
b	Less accumulated depreciation	8b ( ) ( )	
9a	Depletable assets	9a	
b	Less accumulated depletion	9b ( ) ( )	
10	Land (net of any amortization)	10	
11	Intangible assets:		
a	Goodwill	11a	
b	Organization costs	11b	
c	Patents, trademarks, and other intangible assets	11c	
d	Less accumulated amortization for lines 11a, b, and c	11d ( ) ( )	
12	Other assets (attach schedule)	12	
13	Total assets	13	
<b>Liabilities and Shareholders' Equity</b>			
14	Accounts payable	14	
15	Other current liabilities (attach schedule)	15	
16	Loans from shareholders and other related persons	16	
17	Other liabilities (attach schedule)	17	
18	Capital stock:		
a	Preferred stock	18a	
b	Common stock	18b	
19	Paid-in or capital surplus (attach reconciliation)	19	
20	Retained earnings	20	
21	Less cost of treasury stock	21 ( ) ( )	
22	Total liabilities and shareholders' equity	22	

**Schedule G Other Information**

**Yes No**

- 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership?    
If "Yes," see page 5 of the instructions for required attachment.
- 2 During the tax year, did the foreign corporation own an interest in any trust?
- 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)?    
If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).

**Schedule H Current Earnings and Profits** (See page 5 of the instructions.)

**Important:** Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account		<b>1</b>	
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):			
		<b>Net Additions</b>	<b>Net Subtractions</b>	
a	Capital gains or losses			
b	Depreciation and amortization			
c	Depletion			
d	Investment or incentive allowance			
e	Charges to statutory reserves			
f	Inventory adjustments			
g	Taxes			
h	Other (attach schedule)			
3	Total net additions			
4	Total net subtractions			
5a	Current earnings and profits (line 1 plus line 3 minus line 4)			<b>5a</b>
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)			<b>5b</b>
c	Combine lines 5a and 5b			<b>5c</b>
d	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions))			<b>5d</b>

Enter exchange rate used for line 5d ►

**Schedule I Summary of Shareholder's Income From Foreign Corporation** (See page 5 of instructions.)

1	Subpart F income (line 40b, Worksheet A in the instructions)	<b>1</b>
2	Earnings invested in U.S. property (line 17, Worksheet B in the instructions)	<b>2</b>
3	Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)	<b>3</b>
4	Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	<b>4</b>
5	Factoring income	<b>5</b>
6	Total of lines 1 through 5. Enter here and on your income tax return. See page 6 of instructions	<b>6</b>
7	Dividends received (translated at spot rate on payment date under section 989(b)(1))	<b>7</b>
8	Exchange gain or (loss) on a distribution of previously taxed income	<b>8</b>

**Yes No**

- Was any income of the foreign corporation blocked?
  - Did any such income become unblocked during the tax year (see section 964(b))?.
- If the answer to either question is "Yes," attach an explanation.

**SCHEDULE J  
(Form 5471)**

(Rev. December 2004)  
Department of the Treasury  
Internal Revenue Service

**Accumulated Earnings and Profits (E&P)  
of Controlled Foreign Corporation**

OMB No. 1545-0704

▶ Attach to Form 5471. See Instructions for Form 5471.

Name of person filing Form 5471

Identifying number

Name of foreign corporation

<b>Important:</b> Enter amounts in functional currency.	<b>(a)</b> Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	<b>(b)</b> Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	<b>(c)</b> Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			<b>(d)</b> Total Section 964(a) E&P (combine columns (a), (b), and (c))
			<i>(i)</i> Earnings Invested in U.S. Property	<i>(ii)</i> Earnings Invested in Excess Passive Assets	<i>(iii)</i> Subpart F Income	
<b>1</b> Balance at beginning of year						
<b>2a</b> Current year E&P						
<b>b</b> Current year deficit in E&P						
<b>3</b> Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)						
<b>4</b> Amounts included under section 951(a) or reclassified under section 959(c) in current year						
<b>5a</b> Actual distributions or reclassifications of previously taxed E&P						
<b>b</b> Actual distributions of nonpreviously taxed E&P						
<b>6a</b> Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)						
<b>b</b> Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)						
<b>7</b> Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)						

**SCHEDULE M  
(Form 5471)**

(Rev. December 2004)  
Department of the Treasury  
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation  
and Shareholders or Other Related Persons**

OMB No. 1545-0704

▶ **Attach to Form 5471. See Instructions for Form 5471.**

Name of person filing Form 5471	Identifying number
---------------------------------	--------------------

Name of foreign corporation

**Important:** Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See page 10 of the instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory) . . . . .					
2 Sales of property rights (patents, trademarks, etc.) . . . . .					
3 Compensation received for technical, managerial, engineering, construction, or like services . . . . .					
4 Commissions received . . . . .					
5 Rents, royalties, and license fees received . . . . .					
6 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income) . . . . .					
7 Interest received . . . . .					
8 Premiums received for insurance or reinsurance . . . . .					
9 Add lines 1 through 8 . . . . .					
10 Purchases of stock in trade (inventory) . . . . .					
11 Purchases of tangible property other than stock in trade . . . . .					
12 Purchases of property rights (patents, trademarks, etc.) . . . . .					
13 Compensation paid for technical, managerial, engineering, construction, or like services . . . . .					
14 Commissions paid . . . . .					
15 Rents, royalties, and license fees paid . . . . .					
16 Dividends paid . . . . .					
17 Interest paid . . . . .					
18 Add lines 10 through 17 . . . . .					
19 Amounts borrowed (enter the maximum loan balance during the year) — see instructions . . . . .					
20 Amounts loaned (enter the maximum loan balance during the year) — see instructions . . . . .					

Draft as of 10/06/2004

**Return of Officers, Directors, and 10% or More Shareholders of a Foreign Personal Holding Company**

OMB No. 1545-0704

▶ **Attach to Form 5471. See Instructions for Form 5471.**

Name of person filing Form 5471	Identifying number
---------------------------------	--------------------

Name of foreign corporation

**Important:** All amounts must be stated in U.S. dollars translated from functional currency. See page 10 of the instructions for the relevant exchange rate.

Enter the relevant functional currency and the exchange rate(s) used throughout this schedule ▶

**Part I Shareholder Information**

**Section A—Outstanding Securities Convertible Into Stock of the Corporation or Options Granted by the Corporation**

Description of securities (attach a complete, detailed statement of conversion privileges)	Interest rate (%)	Face value	
		Beginning of year	End of year

**Section B—List of Holders of Convertible Securities or Options Granted by the Corporation**

Name and address of each holder of convertible securities or options (designate nonresident aliens)	Class of securities	Securities held				Explanation and date of any change in holdings of securities during the year
		Beginning of year		End of year		
		Number	Face value	Number	Face value	

**Part II Income Information**

**Section A—Undistributed Foreign Personal Holding Company Income**

<b>1</b> Gross income as defined in section 555 (attach schedule) . . . . .	<b>1</b>
<b>2</b> Deductions allowable under section 161 (attach schedule) . . . . .	<b>2</b>
<b>3</b> Taxable income or (loss) (subtract line 2 from line 1) . . . . .	<b>3</b>
<b>4</b> Adjustments to taxable income or (loss) (see page 12 of instructions):	
<b>a</b> Taxes (see instructions) . . . . .	<b>4a</b>
<b>b</b> Charitable contributions . . . . .	<b>4b</b>
<b>c</b> Special deductions disallowed . . . . .	<b>4c</b>
<b>d</b> Net operating loss . . . . .	<b>4d</b>
<b>e</b> Expenses and depreciation applicable to property of the taxpayer . . . . .	<b>4e</b>
<b>f</b> Taxes and contributions to pension trusts . . . . .	<b>4f</b>
<b>g</b> Total adjustments (combine lines 4a through 4f) . . . . .	<b>4g</b>
<b>5</b> Combine line 3 and line 4g . . . . .	<b>5</b>
<b>6</b> Deduction for dividends paid during tax year. Enter the amount from Section B, line 12, below	<b>6</b>
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b>
<b>8</b> Deduction allowed under section 563(c) for dividends paid after close of tax year (see instructions). Attach designation required by Rev. Proc. 90-26, 1990-1 C.B. 512 . . . . .	<b>8</b>
<b>9</b> Undistributed foreign personal holding company income (subtract line 8 from line 7) . . . . .	<b>9</b>

**Section B—Deduction for Dividends Paid During Tax Year (see instructions)**

10 Taxable dividends paid during tax year:	Date paid	Amount
	<b>a</b> Cash . . . . .	
<b>b</b> Property other than cash or the corporation's own securities (indicate nature of property) . . . . .		<b>10b</b>
<b>c</b> Obligations of the corporation (bonds, notes, scrip, etc.) . . . . .		<b>10c</b>
<b>11</b> Consent dividends (attach schedule) . . . . .		<b>11</b>
<b>12</b> Deduction for dividends paid during tax year (add lines 10a through 11). Enter here and on line 6 above		<b>12</b>

**SCHEDULE O  
(Form 5471)**

(Rev. December 2004)

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 5471. See Instructions for Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471	Identifying number
---------------------------------	--------------------

Name of foreign corporation

---

**Important:** Complete a *separate* Schedule O for each foreign corporation for which information must be reported.

**Part I To Be Completed by U.S. Officers and Directors**

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition

**Part II To Be Completed by U.S. Shareholders**

**Note:** If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.

**Section A—General Shareholder Information**

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	

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

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es)	
			Officer	Director

**Section C—Acquisition of Stock**

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired

**Section D—Disposition of Stock**

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount received	(g) Name and address of person to whom disposition of stock was made

**Section E—Organization or Reorganization of Foreign Corporation**

(a) Name and address of transferor	(b) Identifying number (if any)	(c) Date of transfer

(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or securities issued by, foreign corporation
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)	

**Section F—Additional Information**

**(a)** If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits).

**(b)** List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ►

**(c)** If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see page 13 of the instructions for an example).

# International Boycott Report

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

▶ **Controlled groups, see page 3 of instructions.**

Name \_\_\_\_\_ Identifying number \_\_\_\_\_

Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.)

City or town, state, and ZIP code

Address of service center where your tax return is filed

Type of filer (check one):

- Individual     Partnership     Corporation     Trust     Estate     Other

**1 Individuals**—Enter adjusted gross income from your tax return (see page 2 of instructions)

**2 Partnerships and corporations:**

- a Partnerships—Enter each partner's name and identifying number.
- b Corporations—Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.

**If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated.**

Name	Identifying number

If more space is needed, attach additional sheets and check this box

	Code	Description
c Enter principal business activity code and description (see instructions)		
d IC-DISCs—Enter principal product or service code and description (see instructions)		

**3 Partnerships**—Each partnership filing Form 5713 must give the following information:

- a Partnership's total assets (see instructions)
- b Partnership's ordinary income (see instructions)

**4 Corporations**—Each corporation filing Form 5713 must give the following information:

- a Type of form filed (Form 1120, 1120-F, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.)
- b Common tax year election (see page 2 of instructions)
  - (1) Name of corporation ▶ .....
  - (2) Employer identification number . . . . .
  - (3) Common tax year beginning ..... , 20 ..... , and ending ..... , 20 .....
- c Corporations filing this form enter:
  - (1) Total assets (see instructions) . . . . .
  - (2) Taxable income before net operating loss and special deductions (see instructions) . . . . .

**5 Estates or trusts**—Enter total income (Form 1041, page 1) . . . . .

**6** Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):

- a Foreign tax credit . . . . .
- b Deferral of earnings of controlled foreign corporations . . . . .
- c Deferral of IC-DISC income . . . . .
- d FSC exempt foreign trade income . . . . .
- e Foreign trade income qualifying for the extraterritorial income exclusion . . . . .

**Please  
Sign  
Here**

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ Signature \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

	Yes	No
<b>7a</b> Are you a U.S. shareholder (as defined in section 951(b)) of any foreign corporation (including a FSC that does not use the administrative pricing rules) that had operations reportable under section 999(a)?		
<b>b</b> If the answer to question 7a is "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))?		
<b>c</b> Do you own any stock of an IC-DISC?		
<b>d</b> Do you claim any foreign tax credit?		
<b>e</b> Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has operations reportable under section 999(a)?		
If "Yes," did that corporation participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?		
<b>f</b> Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) who has operations reportable under section 999(a)?		
If "Yes," did that person participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?		
<b>g</b> Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)?		
<b>h</b> Are you a partner in a partnership that has reportable operations under section 999(a)?		
<b>i</b> Are you a foreign sales corporation (FSC) (as defined in section 922(a), as in effect before its repeal)?		
<b>j</b> Are you excluding extraterritorial income (defined in section 114(e)) from gross income?		

**Part I Operations in or Related to a Boycotting Country** (See instructions beginning on page 3.)

	Yes	No
<b>8 Boycott of Israel</b> —Did you have any operations in or related to any country (or with the government, a company, or a national of that country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3)? (See <b>Boycotting Countries</b> on page 2 of the instructions.)		
If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box <input type="checkbox"/>		

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				
i				
j				
k				
l				
m				
n				
o				

**9 Nonlisted countries boycotting Israel**—Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel? Yes  No   
 If “Yes,” complete the following table. If more space is needed, attach additional sheets using the exact format and check this box

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

**10 Boycotts other than the boycott of Israel**—Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel? Yes  No   
 If “Yes,” complete the following table. If more space is needed, attach additional sheets using the exact format and check this box

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

**11** Were you requested to participate in or cooperate with an international boycott? Yes  No   
 If “Yes,” attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See page 4 of instructions.)

**12** Did you participate in or cooperate with an international boycott? Yes  No   
 If “Yes,” attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See page 4 of instructions.)

**Note:** If the answer to either question 11 or 12 is “Yes,” you must complete the rest of Form 5713. If you answered “Yes” to question 12, you must complete Schedules A and C or B and C (Form 5713).

**Part II Requests for and Acts of Participation in or Cooperation With an International Boycott**

Requests		Agreements	
Yes	No	Yes	No

**13a** Did you receive requests to enter into, or did you enter into, any agreement (see page 4 of instructions):

- (1) As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to—
  - (a) Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country? . . . . .
  - (b) Refrain from doing business with any U.S. person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country? . . . . .
  - (c) Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion?
  - (d) Refrain from employing individuals of a particular nationality, race, or religion? . . . . .
- (2) As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott? . . . . .


**b Requests and agreements**—If the answer to any part of 13a is “Yes,” complete the following table. If more space is needed, attach additional sheets using the exact format and check this box.

Name of country (1)	Identifying number of person receiving the request or having the agreement (2)	Principal business activity		IC-DISCs only—Enter product code (5)	Type of cooperation or participation			
		Code (3)	Description (4)		Number of requests		Number of agreements	
					Total (6)	Code (7)	Total (8)	Code (9)
a								
b								
c								
d								
e								
f								
g								
h								
i								
j								
k								
l								
m								
n								
o								
p								

**SCHEDULE A  
(Form 5713)**

(Rev. December 2004)  
Department of the Treasury  
Internal Revenue Service

**International  
Boycott Factor (Section 999(c)(1))**

*Complete only if you are **not** computing a loss of tax benefits using the specifically attributable taxes and income method on Schedule B (Form 5713)*  
▶ **Attach to Form 5713.** ▶ **See instructions on page 2.**

OMB No. 1545-0216

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

Name of country being boycotted (check one):  Israel  Other (identify) ▶ .....

**Important:** *If you are involved in more than one boycott, use a separate Schedule A for each boycott and attach to Form 5713.*

Name of Country (1)	Purchases, sales, and payroll attributable to boycotting operations, by operation		
	Boycott purchases (2)	Boycott sales (3)	Boycott payroll (4)
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			
<b>f</b>			
<b>g</b>			
<b>h</b>			
<b>i</b>			
<b>j</b>			
<b>k</b>			
<b>l</b>			
<b>m</b>			
<b>n</b>			
<b>o</b>			
<b>Total</b> . . . . .			

- 1 Numerator of boycott factor (add totals of columns (2), (3), and (4)) . . . . .
- 2 Denominator of boycott factor:
  - a Total purchases from countries other than United States . . . . .
  - b Total sales to or from countries other than United States . . . . .
  - c Total payroll paid or accrued for services performed in countries other than United States . . . . .
  - d Total of lines 2a, b, and c . . . . .
- 3 **International boycott factor** (divide line 1 by line 2d). Enter here and on Schedule C (Form 5713) (see instructions) . . . . . ▶



**SCHEDULE B  
(Form 5713)**

(Rev. December 2004)

Department of the Treasury  
Internal Revenue Service

**Specifically Attributable Taxes  
and Income (Section 999(c)(2))**

▶ Complete only if you are **not** computing a loss of tax benefits using the international boycott factor on Schedule A (Form 5713).

▶ **Attach to Form 5713.** ▶ **See instructions on page 2.**

OMB No. 1545-0216

Name

Identifying number

Name of country being boycotted (check one) .  Israel  Other (identify) ▶

**Important:** If you are involved in more than one international boycott, use a separate Schedule B (Form 5713) to compute the specifically attributable taxes and income for each boycott.

**Specifically Attributable Taxes and Income by Operation (Use a separate line for each operation.)**

Name of country (1)	Principal business activity		Foreign tax credit	Subpart F income	IC-DISC income	FSC income
	Code (2)	Description (3)	Foreign taxes attributable to boycott operations (4)	Prorated share of international boycott income (5)	Taxable income attributable to boycott operations (6)	Taxable income attributable to boycott operations (7)
a						
b						
c						
d						
e						
f						
g						
h						
i						
j						
k						
l						
m						
n						
<b>o Total</b> . . . . . ▶						

**SCHEDULE C  
(Form 5713)**

(Rev. December 2004)  
Department of the Treasury  
Internal Revenue Service

**Tax Effect of the International Boycott Provisions**

▶ Attach to Form 5713.

▶ See instructions on page 2.

▶ For Paperwork Reduction Act Notice, see Instructions for Form 5713.

OMB No. 1545-0216

Name \_\_\_\_\_ Identifying number \_\_\_\_\_

- 1 Method used to compute loss of tax benefits (check one):
  - a International boycott factor from Schedule A (Form 5713). See lines 2a, 3a, 4a, and 5a below . . . . . ▶
  - b Identification of specifically attributable taxes and income from Schedule B (Form 5713). See lines 2b, 3b, 4b, and 5b below . . . . . ▶

2 Reduction of foreign tax credit (section 908(a)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the question on line 7d, Form 5713.

(1) Foreign tax credit before adjustment from Form 1116 or 1118. (See instructions.) . . . . .

(2) International boycott factor from Schedule A (Form 5713), line 3 . . . . .

(3) Reduction of foreign tax credit. Multiply line 2a(1) by line 2a(2). Enter here and on Form 1116 or 1118. (See instructions.) . . . . .

(4) Adjusted foreign tax credit. Subtract line 2a(3) from line 2a(1) . . . . .

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7d, Form 5713. Enter the amount from line o, column (4), Schedule B (Form 5713) . . . . .

Enter the appropriate part of this amount on Form 1116 or 1118. (See instructions.)

3 Denial of deferral under subpart F (section 952(a)(3)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the question on line 7b, Form 5713.

(1) Prorated share of total income of controlled foreign corporations (See instructions.) . . . . .

(2) Prorated share of income attributable to earnings and profits of controlled foreign corporations included in income under sections 951(a)(1)(A)(ii), 951(a)(1)(A)(iii), 951(a)(1)(B), 952(a)(1), 952(a)(2), 952(a)(4), 952(a)(5), and 952(b) . . . . .

(3) Subtract line 3a(2) from line 3a(1) . . . . .

(4) International boycott factor from Schedule A (Form 5713), line 3 . . . . .

(5) Prorated share of subpart F international boycott income. Multiply line 3a(3) by line 3a(4). Enter here and on line 24 of Worksheet A in the Form 5471 instructions . . . . .

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7b, Form 5713. Enter the amount from line o, column (5), Schedule B (Form 5713) here and on line 24 of Worksheet A in the Form 5471 instructions . . . . .

4 Denial of IC-DISC benefits (section 995(b)(1)(F)(ii)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the question on line 7c, Form 5713.

(1) Prorated share of section 995(b)(1)(F)(i) amount. (See instructions.) . . . . .

(2) International boycott factor from Schedule A (Form 5713), line 3 . . . . .

(3) Prorated share of IC-DISC international boycott income. Multiply line 4a(1) by line 4a(2). Enter this amount here and the IC-DISC will include it on line 10, Part I, Schedule J, Form 1120-IC-DISC

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7c, Form 5713. Enter the amount from line o, column (6), Schedule B (Form 5713) here and the IC-DISC will include it on line 10, Part I, Schedule J, Form 1120-IC-DISC . . . . .

5 Denial of exemption of foreign trade income (section 927(e)(2), as in effect before its repeal):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the question on line 7i, Form 5713.

(1) Add amounts from columns (a) and (b), line 10, Schedule B (Form 1120-FSC) . . . . .

(2) International boycott factor from Schedule A (Form 5713), line 3 . . . . .

(3) Exempt foreign trade income of a FSC attributable to international boycott operations. Multiply line 5a(1) by line 5a(2). Enter here and on line 2, Schedule F, Form 1120-FSC . . . . .

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7i, Form 5713. Enter the amount from line o, column (7), Schedule B (Form 5713) here and on line 2, Schedule F, Form 1120-FSC . . . . .

- 6** Reduction of foreign trade income qualifying for the extraterritorial income exclusion. Complete if you answered "Yes" to the question on line 7j, Form 5713.
- a** Enter amount from line 49 of Form 8873 . . . . .
- b** International boycott factor from Schedule A (Form 5713), line 3 . . . . .
- c** Reduction of qualifying foreign trade income. Multiply line 6a by 6b. Enter here and on Form 8873, line 50 . . . . .

**Instructions**

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

**Purpose of Form**

Schedule C (Form 5713) is used to compute the loss of tax benefits attributable to participation in or cooperation with an international boycott.

**Who Must File**

Complete Schedule C (Form 5713) if you completed either Schedule A or Schedule B of Form 5713.

**Partnerships.** Each partner must complete a separate Schedule C (Form 5713). Partnerships do not complete Schedule C (Form 5713).

**Controlled groups.** Unless a controlled group (described in section 993(a)(3)) files a consolidated return, each member may independently choose to either **(a)** apply the international boycott factor under section 999(c)(1) or **(b)** identify specifically attributable taxes and income under section 999(c)(2). Each member must consistently use a single method to figure the loss of tax benefits.

**Example.** A member that chooses to use the international boycott factor must apply it to determine its loss of the section 902 indirect foreign tax credit on a dividend that another member of the controlled group paid to it, even if the other member determines its own loss of tax benefits by identifying specifically attributable taxes and income.

**Other Requirements**

- A person who applies the international boycott factor to one operation must apply the factor to all that tax year's operations under section 908(a), 952(a)(3), 995(b)(1)(F)(ii), or 927(e)(2).
- A person who identifies specifically attributable taxes and income under section 999(c)(2) must use that method for all that tax year's operations under section 908(a), 952(a)(3), 995(b)(1)(F)(ii), or 927(e)(2).
- An IC-DISC whose tax year differs from the common tax year of the controlled group of which it is a member does not need to amend its return to show on Schedule J (Form 1120-IC-DISC) the amount of IC-DISC benefits lost because of boycott participation. Because the IC-DISC benefits are lost at the shareholder level, the shareholder must include in income the prorated share of income attributable to boycott operations shown on line 4a(3).
- A person excluding extraterritorial income must reduce qualifying foreign trade income using the international boycott factor computed on Schedule A.

**Lines 2 through 6**

**Note.** All line references are to 2004 forms unless otherwise noted.

**Line 2a(1).** Enter the foreign tax credit before adjustment from Form 1116 or 1118. Individual filers, enter the amount from line 31, Part IV, of Form 1116. Corporate filers, enter the amount from line 9, Part III, Schedule B, of Form 1118.

**Line 2a(3).** Enter the reduction of foreign tax credit from this line on either Form 1116 or 1118. Individual filers, enter this amount on line 32, Part IV, of Form 1116. Corporate filers, enter this amount on line 10, Part III, Schedule B, of Form 1118.

**Line 2b.** Enter the reduction of foreign taxes available for credit from this line on Form 1116 or 1118. Individual filers, include this amount on line 12, Part III, of Form 1116. Corporations, enter this amount on line C, Schedule G, of Form 1118.

**Line 3a(1).** Enter your share of the income of the controlled foreign corporation on line 3a(1).

Nonexempt foreign trade income of a foreign sales corporation (FSC) that was computed without regard to the administrative pricing rules is subject to the subpart F rules. Include your share of these types of income on line 3a(1).

**Line 4a(1).** Enter your pro rata share of section 995(b)(1)(F)(i) amount on line 4a(1) as follows:

- **Shareholder that is not a C corporation.** Enter your pro rata share of line 8, Part I, Schedule J, Form 1120-IC-DISC.
- **Shareholder that is a C corporation.** Enter your pro rata share of line 8, Part I, Schedule J, Form 1120-IC-DISC, multiplied by 16/17.

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

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

<b>1</b>	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 are certified as members of a targeted group and:																	
<b>a</b>	Worked for you at least 120 hours but fewer than 400 hours \$ ..... × 25% (.25)	<b>1a</b>																
<b>b</b>	Worked for you at least 400 hours . . . . . \$ ..... × 40% (.40)	<b>1b</b>																
<b>2</b>	Add lines 1a and 1b. You <b>must</b> subtract this amount from your deduction for salaries and wages	<b>2</b>																
<b>3</b>	<table border="1"> <tr> <td>Work opportunity credits from pass-through entities:</td> <td>If you are a—</td> <td>Then enter the total of the current year credits from—</td> </tr> <tr> <td><b>a</b> Shareholder . . .</td> <td></td> <td>Schedule K-1 (Form 1120S), box 13, code G, H, or J</td> </tr> <tr> <td><b>b</b> Partner . . . . .</td> <td></td> <td>Schedule K-1 (Form 1065), box 15, code G, H, or J</td> </tr> <tr> <td><b>c</b> Beneficiary . . .</td> <td></td> <td>Schedule K-1 (Form 1041), line 14 . . . . .</td> </tr> <tr> <td><b>d</b> 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—	<b>a</b> Shareholder . . .		Schedule K-1 (Form 1120S), box 13, code G, H, or J	<b>b</b> Partner . . . . .		Schedule K-1 (Form 1065), box 15, code G, H, or J	<b>c</b> Beneficiary . . .		Schedule K-1 (Form 1041), line 14 . . . . .	<b>d</b> Patron . . . . .		Written statement from cooperative . . . . .	<b>3</b>	
Work opportunity credits from pass-through entities:	If you are a—	Then enter the total of the current year credits from—																
<b>a</b> Shareholder . . .		Schedule K-1 (Form 1120S), box 13, code G, H, or J																
<b>b</b> Partner . . . . .		Schedule K-1 (Form 1065), box 15, code G, H, or J																
<b>c</b> Beneficiary . . .		Schedule K-1 (Form 1041), line 14 . . . . .																
<b>d</b> Patron . . . . .		Written statement from cooperative . . . . .																
<b>4</b>	<b>Current year credit.</b> Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.) . . . . .	<b>4</b>																

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

<b>5</b>	Regular tax before credits:		
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 43 . . . . .</li> <li>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 . . . . .</li> <li>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 . . . . .</li> </ul>	<b>5</b>	
<b>6</b>	Alternative minimum tax:		
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 35 . . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .</li> </ul>	<b>6</b>	
<b>7</b>	Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8a</b>	Foreign tax credit . . . . .	<b>8a</b>	
<b>b</b>	Credits from Form 1040, lines 47 through 53 . . . . .	<b>8b</b>	
<b>c</b>	Possessions tax credit (Form 5735, line 17 or 27) . . . . .	<b>8c</b>	
<b>d</b>	Credit for fuel from a nonconventional source . . . . .	<b>8d</b>	
<b>e</b>	Qualified electric vehicle credit (Form 8834, line 20) . . . . .	<b>8e</b>	
<b>f</b>	Add lines 8a through 8e . . . . .	<b>8f</b>	
<b>9</b>	Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	<b>9</b>	
<b>10</b>	Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0-	<b>10</b>	
<b>11</b>	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	<b>11</b>	
<b>12</b>	Tentative minimum tax (see instructions) . . . . .	<b>12</b>	
<b>13</b>	Enter the greater of line 11 or line 12 . . . . .	<b>13</b>	
<b>14</b>	Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	<b>14</b>	
<b>15</b>	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> 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	<b>15</b>	

Name(s) shown on return

**At-Risk Limitations**

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

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. <b>Do not</b> enter less than zero	6		
7	Increases for the tax year (see page 3 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 <b>more</b> than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see <b>Pub. 925</b> 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. <b>Do not</b> 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. <b>Do not</b> enter less than zero.			
b	<input type="checkbox"/> From 2003 Form 6198, line 19b. <b>Do not</b> 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		
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	18		
19a	Subtract line 18 from line 17	19a		
b	If line 19a is <b>more</b> than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see <b>Pub. 925</b> for information on the recapture rules	19b		

**Part IV Deductible Loss**

20	<b>Amount at risk.</b> Enter the <b>larger</b> of line 10b or line 19b	20		
21	<b>Deductible loss.</b> Enter the <b>smaller</b> 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.

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 40, and go to line 2. Otherwise, enter the amount from Form 1040, line 37, and go to line 7. (If less than zero, enter as a negative amount.)	1		
2	Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 37 .	2		
3	Taxes from Schedule A (Form 1040), line 9 . . . . .	3		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26 . . . . .	5		
6	If Form 1040, line 37, is over \$142,700 (over \$71,350 if married filing separately), enter the amount from line 9 of the <b>Itemized Deductions Worksheet</b> on page B-1 of the Instructions for Schedules A & B (Form 1040)	6	(	)
7	Tax refund from Form 1040, line 10 or line 21 . . . . .	7	(	)
8	Investment interest expense (difference between regular tax and AMT) . . . . .	8		
9	Depletion (difference between regular tax and AMT) . . . . .	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount . . . . .	10		
11	Interest from specified private activity bonds exempt from the regular tax . . . . .	11		
12	Qualified small business stock (7% of gain excluded under section 1202) . . . . .	12		
13	Exercise of incentive stock options (excess of AMT income over regular tax income) . . . . .	13		
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9) . . . . .	14		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) . . . . .	15		
16	Disposition of property (difference between AMT and regular tax gain or loss) . . . . .	16		
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) . . . . .	17		
18	Passive activities (difference between AMT and regular tax income or loss) . . . . .	18		
19	Loss limitations (difference between AMT and regular tax income or loss) . . . . .	19		
20	Circulation costs (difference between regular tax and AMT) . . . . .	20		
21	Long-term contracts (difference between AMT and regular tax income) . . . . .	21		
22	Mining costs (difference between regular tax and AMT) . . . . .	22		
23	Research and experimental costs (difference between regular tax and AMT) . . . . .	23		
24	Income from certain installment sales before January 1, 1987 . . . . .	24	(	)
25	Intangible drilling costs preference . . . . .	25		
26	Other adjustments, including income-based related adjustments . . . . .	26		
27	Alternative tax net operating loss deduction . . . . .	27	(	)
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see page 6 of the instructions.) . . . . .	28		

**Part II Alternative Minimum Tax**

29	Exemption. (If this form is for a child under age 14, see page 6 of the instructions.)			
	<b>IF your filing status is . . . . .</b>	<b>AND line 28 is not over . . . . .</b>	<b>THEN enter on line 29 . . . . .</b>	
	Single or head of household . . . . .	\$112,500 . . . . .	\$40,250	} . . . . .
	Married filing jointly or qualifying widow(er) . . . . .	150,000 . . . . .	58,000	
	Married filing separately . . . . .	75,000 . . . . .	29,000	
	If line 28 is <b>over</b> the amount shown above for your filing status, see page 6 of the instructions.			
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here . . . . .			30
31	<ul style="list-style-type: none"> <li>If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.</li> <li><b>All others:</b> If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</li> </ul>			} . . . . .
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions) . . . . .			
33	Tentative minimum tax. Subtract line 32 from line 31 . . . . .			32
34	Tax from Form 1040, line 43 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 46). If you used Schedule J to figure your tax, the amounts for lines 43 and 46 of Form 1040 must be refigured without using Schedule J (see page 8 of the instructions) . . . . .			33
35	<b>Alternative minimum tax.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 44 . . . . .			34
				35

**Part III Tax Computation Using Maximum Capital Gains Rates**

<b>36</b>	Enter the amount from Form 6251, line 30 . . . . .			<b>36</b>
<b>37</b>	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 13 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions) . . . . .	<b>37</b>		
<b>38</b>	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions) . . . . .	<b>38</b>		
<b>39</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary) . . . . .	<b>39</b>		
<b>40</b>	Enter the <b>smaller</b> of line 36 or line 39 . . . . .			<b>40</b>
<b>41</b>	Subtract line 40 from line 36 . . . . .			<b>41</b>
<b>42</b>	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . . ▶			<b>42</b>
<b>43</b>	Enter: <ul style="list-style-type: none"> <li>• \$58,100 if married filing jointly or qualifying widow(er),</li> <li>• \$29,050 if single or married filing separately, or</li> <li>• \$38,900 if head of household.</li> </ul>	<b>43</b>		
<b>44</b>	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 14 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0- . . . . .	<b>44</b>		
<b>45</b>	Subtract line 44 from line 43. If zero or less, enter -0- . . . . .	<b>45</b>		
<b>46</b>	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	<b>46</b>		
<b>47</b>	Enter the <b>smaller</b> of line 45 or line 46 . . . . .	<b>47</b>		
<b>48</b>	Multiply line 47 by 5% (.05) . . . . . ▶			<b>48</b>
<b>49</b>	Subtract line 47 from line 46 . . . . .	<b>49</b>		
<b>50</b>	Multiply line 49 by 15% (.15) . . . . . ▶			<b>50</b>
	<b>If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.</b>			
<b>51</b>	Subtract line 46 from line 40 . . . . .	<b>51</b>		
<b>52</b>	Multiply line 51 by 25% (.25) . . . . . ▶			<b>52</b>
<b>53</b>	Add lines 42, 48, 50, and 52 . . . . .			<b>53</b>
<b>54</b>	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .			<b>54</b>
<b>55</b>	Enter the <b>smaller</b> of line 53 or line 54 here and on line 31 . . . . .			<b>55</b>

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

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

**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 (see instructions)
- 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**

Department of the Treasury  
Internal Revenue Service

► Attach to your tax return.

Attachment  
Sequence No. **83**

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	
<b>2 Straight alcohol and alcohol mixtures:</b>			
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 <b>Current year credit.</b> 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 <b>Credit allowed for the current year.</b> Enter the <b>smaller</b> 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

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

**2004**  
Attachment  
Sequence No. **81**

Name(s) shown on return

Identifying number

**Part I Current Year Credit** (Members of controlled groups or businesses under common control, see instructions.)

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

1	Basic research payments paid or incurred to qualified organizations (see instructions)	1		
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 <b>smaller</b> of line 12 or line 13	14		
15	Add lines 3 and 14	15		
16	<b>Regular credit.</b> 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	<b>Alternative incremental credit.</b> 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	<b>Current year credit.</b> 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.)

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

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

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

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

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

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

## Gains and Losses From Section 1256 Contracts and Straddles

▶ Attach to your tax return.

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

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

**Part I Section 1256 Contracts Marked to Market**

(a) Identification of account	(b) (Loss)	(c) Gain
<b>1</b>		
<b>2</b> Add the amounts on line 1 in columns (b) and (c) . . . . .	<b>2</b> ( )	
<b>3</b> Net gain or (loss). Combine line 2, columns (b) and (c) . . . . .		<b>3</b>
<b>4</b> Form 1099-B adjustments. See instructions and attach schedule . . . . .		<b>4</b>
<b>5</b> Combine lines 3 and 4 . . . . .		<b>5</b>
<b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
<b>6</b> If you have a net section 1256 contracts loss and you checked box D above, enter the amount of that loss to be carried back, as a positive number . . . . .		<b>6</b>
<b>7</b> Combine lines 5 and 6 . . . . .		<b>7</b>
<b>8</b> Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions) . . . . .		<b>8</b>
<b>9</b> Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions) . . . . .		<b>9</b>

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

**Section A—Losses From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (e) is more than (g), enter difference. Otherwise, enter -0-
<b>10</b>							
<b>11a</b> Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) . . . . .							<b>11a</b> ( )
<b>b</b> Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) . . . . .							<b>11b</b> ( )

**Section B—Gains From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-
<b>12</b>					
<b>13a</b> Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions) . . . . .					<b>13a</b>
<b>b</b> Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions) . . . . .					<b>13b</b>

**Part III Unrecognized Gains From Positions Held on Last Day of Tax Year.** Memo Entry Only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
<b>14</b>				

## 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
-------------------------	--------------------

**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.**

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....



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

**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.









## Noncash Charitable Contributions

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

Attachment  
Sequence No. **55**

▶ **See separate instructions.**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on your income tax return

Identifying number

**Note:** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

**Section A**—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000 (see instructions).

**Part I Information on Donated Property**—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, and mileage.)
A		
B		
C		
D		
E		

**Note:** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

A	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value	(h) Method used to determine the fair market value
A						
B						
C						
D						
E						

**Part II Other Information**—Complete line 2 if you gave less than an entire interest in property listed in Part I. Complete line 3 if conditions were placed on a contribution listed in Part I.

- 2** If, during the year, you contributed less than the entire interest in the property, complete lines a through e.
- a** Enter the letter from Part I that identifies the property ▶ \_\_\_\_\_. If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ \_\_\_\_\_ .  
**(2)** For any prior tax years ▶ \_\_\_\_\_ .
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):
- Name of charitable organization (donee) \_\_\_\_\_
- Address (number, street, and room or suite no.) \_\_\_\_\_
- City or town, state, and ZIP code \_\_\_\_\_
- d** For tangible property, enter the place where the property is located or kept ▶ \_\_\_\_\_
- e** Name of any person, other than the donee organization, having actual possession of the property ▶ \_\_\_\_\_
- 3** If an agreement between the donor and donee places conditions on any contribution listed in Part I, answer questions a through c and attach the required statement (see instructions).
- |  |                          |                          |
|--|--------------------------|--------------------------|
| <b>a</b> Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .  | Yes                      | No                       |
| <b>b</b> Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>c</b> Is there a restriction limiting the donated property for a particular use? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |

Name(s) shown on your income tax return

Identifying number

**Section B—Appraisal Summary**—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. **Exception.** Report contributions of certain publicly traded securities only in Section A.

**Part I Information on Donated Property**—To be completed by the taxpayer and/or appraiser.

- 4 Check type of property:
- Art\* (contribution of \$20,000 or more)
  - Art\* (contribution of less than \$20,000)
  - Collectibles\*\*
  - Qualified Conservation Contribution
  - Other Real Estate
  - Intellectual Property (patents, etc.)
  - Computer Equipment
  - Other

\*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

\*\*Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art.

**Note:** If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift	(c) Appraised fair market value	

5	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities

**Part II Taxpayer (Donor) Statement**—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶ \_\_\_\_\_

Signature of taxpayer (donor) ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_

**Part III Declaration of Appraiser**

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

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

Sign

Here

Signature ▶ \_\_\_\_\_

Title ▶ \_\_\_\_\_

Date of appraisal ▶ \_\_\_\_\_

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

**Part IV Donee Acknowledgment**—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on ▶ \_\_\_\_\_ (Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

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

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

## Injured Spouse Claim and Allocation

### Are You an Injured Spouse?

You are an injured spouse if you file a joint return and all or part of your share of the overpayment was, or is expected to be, applied (offset) against your spouse's past-due Federal tax, child or spousal support, Federal nontax debt (such as a student loan) or state income tax. Complete Form 8379 if **all three** of the following apply and you want your share of the overpayment shown on the joint return refunded to you. **But** if your main home was in a community property state (see line 6 below), you may file Form 8379 if only item **1** below applies.

1. You are not required to pay the past-due amount.
2. You reported income such as wages, taxable interest, etc. on the joint return.
3. You made and reported payments such as Federal income tax withheld from your wages or estimated tax payments, or you claimed the earned income credit or other refundable credit, on the joint return.

**Do not** use this form if you are requesting relief from liability for tax that you believe should be paid only by your spouse (or former spouse). Instead, file **Form 8857**, Request for Innocent Spouse Relief.

### How Do You File Form 8379?

- If you have not filed your joint return, attach Form 8379 to your return in the order of the attachment sequence number. **Enter "Injured Spouse" in the upper left corner of the return.** Because the IRS will process your claim before an offset occurs, filing Form 8379 with your original return may delay your refund by 6 to 8 weeks.
- If you have already filed the joint tax return, mail Form 8379 by itself to the Internal Revenue Service Center for the place where you lived when you filed the joint return. See your tax return instruction booklet for the address. **Be sure** to include copies of all W-2 and W-2G forms of both spouses and any Forms 1099-R showing income tax withheld. The processing of your claim may be delayed if you do not include these copies. Please allow at least 8 weeks for the IRS to process your claim.
- If you later file **Form 1040X**, Amended U.S. Individual Income Tax Return, requesting an additional refund, you should attach a revised Form 8379 if you want the refund allocated between you and your spouse.

**Note:** The Treasury Department's Financial Management Service (FMS), not the IRS, is authorized to apply (offset) all or part of the joint refund to past-due child or spousal support, Federal nontax debt, or state income tax. If you also owe past-due child or spousal support, Federal nontax debt, or state income tax, the FMS will apply all or part of your share of the refund to the debt. If an offset occurs, you will receive a notice from the FMS.

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

**1 Enter the following information exactly as it is shown on the tax return for which you are filing this claim. The spouse's name and social security number shown first on that tax return must also be shown first below.**

First name, initial, and last name shown first on the return	Social security number shown first	If Injured Spouse, check here ► <input type="checkbox"/>
:	:	
:	:	
First name, initial, and last name shown second on the return	Social security number shown second	If Injured Spouse, check here ► <input type="checkbox"/>
:	:	
:	:	

**Note:** If you are filing Form 8379 with your tax return, skip to line 5.

**2 Enter the tax year for which you are filing this claim (for example, 2002) ► \_\_\_\_\_**

**3** \_\_\_\_\_  
 Current home address City State ZIP code

**4** Is the address on your joint return different from the address shown above? . . . . .  **Yes**  **No**

**5** Check this box only if you are divorced or separated from the spouse with whom you filed the joint return and you want your refund issued in your name only . . . . .

**6** Was your main home in a community property state (Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin) at any time during the year entered on line 2? . . . . .  **Yes**  **No**  
 If "Yes," which community property state(s)? \_\_\_\_\_

**Note:** Overpayments involving community property states will be allocated by the IRS according to state law.

### Go to Part II on the back.

**Privacy Act and Paperwork Reduction Act Notice.** Our legal right to ask for the information on this form is Internal Revenue Code sections 6001, 6011, 6109, and 6402 and their regulations. You are required to give us the information so that we can process your claim for refund of your share of an overpayment shown on the joint return with your spouse. We need it to ensure that you are allocating items correctly and to allow us to figure the correct amount of your claim for refund. If you do not provide all of the information, we may not be able to process your claim. We may give this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping, 13 min.; Learning about the law or the form, 10 min.; Preparing the form, 59 min.; and Copying, assembling, and sending the form to the IRS, 25 min.**

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **How Do You File Form 8379?** above.

**Part II Allocation Between Spouses of Items on the Joint Tax Return**

Allocated Items	(a) Amount shown on joint return		(b) Allocated to injured spouse		(c) Allocated to other spouse	
<b>7 Income.</b> Enter the separate income that each spouse earned. Allocate joint income, such as interest earned on a joint bank account, as you determine. But be sure to allocate <b>all</b> income shown on the joint return. <b>a</b> Wages. . . . . <b>b</b> All other income. Identify the type and amount ▶ ..... ..... ..... .....						
<b>8 Adjustments to income.</b> Enter each spouse's separate adjustments, such as an IRA deduction. Allocate other adjustments as you determine. . . . .						
<b>9 Standard deduction.</b> If you itemized your deductions, go to line 10. Otherwise, enter in both columns (b) and (c) 1/2 of the amount shown in column (a) and go to line 11 . . .						
<b>10 Itemized deductions.</b> Enter each spouse's separate deductions, such as employee business expenses. Allocate other deductions as you determine . . . . .						
<b>11 Number of exemptions.</b> Allocate the exemptions claimed on the joint return to the spouse who would have claimed them if separate returns had been filed. Enter whole numbers only (for example, you <b>cannot</b> allocate 3 exemptions by giving 1.5 exemptions to each spouse) . . . . .						
<b>12 Credits.</b> Allocate any child tax credit, child and dependent care credit, and additional child tax credit to the spouse who was allocated the dependent's exemption. <b>Do not</b> include any earned income credit here; the IRS will allocate it based on each spouse's income. Allocate business credits based on each spouse's interest in the business. Allocate any other credits as you determine . . . . .						
<b>13 Other taxes.</b> Allocate self-employment tax to the spouse who earned the self-employment income. Allocate any alternative minimum tax as you determine. . . . .						
<b>14 Federal income tax withheld.</b> Enter Federal income tax withheld from each spouse's income as shown on Forms W-2, W-2G, and 1099-R. <b>Be sure to attach copies of these forms to your tax return or to Form 8379 if you are filing it by itself.</b> (Also include on this line any tax withheld on any other Form 1099 or any excess social security or tier 1 RRTA tax withheld.) . . . . .						
<b>15 Payments.</b> Allocate joint estimated tax payments as you determine . . . . .						

**Note:** The IRS will figure the amount of any refund due the injured spouse.

**Part III Signature.** Complete this part only if you are filing Form 8379 by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or statements and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>Keep a copy of this form for your records</b>	Injured spouse's signature	Date	Phone number (optional) ( )
	<b>Paid Preparer's Use Only</b>	Preparer's signature ▶	Date
	Firm's name (or yours if self-employed), address, and ZIP code ▶	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
		EIN	Phone no. ( )



**Mortgage Interest Credit**  
 (For Holders of Qualified Mortgage Credit Certificates Issued by  
 State or Local Governmental Units or Agencies)  
 ▶ Attach to Form 1040. ▶ See instructions on back.

Name(s) shown on Form 1040	Your social security number : : :
----------------------------	--

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on Form 1040.

**Part I Current Year Mortgage Interest Credit**

1 Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid . . . . .	<b>1</b>	
2 Enter the certificate credit rate shown on your <b>mortgage credit certificate</b> . <b>Do not</b> enter the interest rate on your home mortgage . . . . .	<b>2</b>	%
3 If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. <b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b>	<b>3</b>	
4 Enter any 2001 credit carryforward from line 18 of your 2003 Form 8396 . . . . .	<b>4</b>	
5 Enter any 2002 credit carryforward from line 16 of your 2003 Form 8396 . . . . .	<b>5</b>	
6 Enter any 2003 credit carryforward from line 19 of your 2003 Form 8396 . . . . .	<b>6</b>	
7 Add lines 3 through 6 . . . . .	<b>7</b>	
8 Enter the amount from Form 1040, line 45 . . . . .	<b>8</b>	
9 Enter the total of the amounts from Form 1040, lines 46 through 51 . . . . .	<b>9</b>	
10 Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II . . . . .	<b>10</b>	
11 <b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 10. Also include this amount in the total on Form 1040, line 53, and check box <b>a</b> on that line . . . . .	<b>11</b>	

**Part II Mortgage Interest Credit Carryforward to 2005.** (Complete **only** if line 11 is less than line 7.)

12 Add lines 3 and 4. . . . .	<b>12</b>	
13 Enter the amount from line 7 . . . . .	<b>13</b>	
14 Enter the <b>larger</b> of line 11 or line 12 . . . . .	<b>14</b>	
15 Subtract line 14 from line 13 . . . . .	<b>15</b>	
16 <b>2003 credit carryforward to 2005.</b> Enter the <b>smaller</b> of line 6 or line 15 . . . . .	<b>16</b>	
17 Subtract line 16 from line 15 . . . . .	<b>17</b>	
18 <b>2002 credit carryforward to 2005.</b> Enter the <b>smaller</b> of line 5 or line 17 . . . . .	<b>18</b>	
19 <b>2004 credit carryforward to 2005.</b> Subtract line 11 from line 3. If zero or less, enter -0- . . . . .	<b>19</b>	

## Passive Activity Loss Limitations

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

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

#### Commercial Revitalization Deductions From Rental Real Estate Activities

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

#### All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .	3a			
3b Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .	3b	(	)	
3c Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .	3c	(	)	
3d 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 <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .	5			
6 Enter \$150,000. If married filing separately, see page 8 . . . . .	6	(	)	
7 Enter modified adjusted gross income, but not less than zero (see page 8) <b>Note:</b> 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.	7	(	)	
8 Subtract line 7 from line 6 . . . . .	8	(	)	
9 Multiply line 8 by 50% (.5). <b>Do not</b> enter more than \$25,000. If married filing separately, see page 8	9			
10 Enter the <b>smaller</b> 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 <b>smallest</b> 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 <b>Total losses allowed from all passive activities for 2004.</b> Add lines 10, 14, and 15. See pages 10 and 11 of the instructions to find out how to report the losses on your tax return . . . . .	16			

**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
<b>Total.</b> Enter on Form 8582, lines 1a, 1b, and 1c . . . . . ▶					

**Worksheet 2—For Form 8582, Lines 2a and 2b** (See pages 7 and 8 of the instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
<b>Total.</b> 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
<b>Total.</b> 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)
<b>Total</b> . . . . . ▶			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
<b>Total</b> . . . . . ▶			1.00	

**Worksheet 6—Allowed Losses** (See pages 9 and 10 of the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
<b>Total</b> . . . . . ▶				

**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
<b>Form or schedule and line number to be reported on (see instructions):</b> .....					
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- ▶					
<b>Form or schedule and line number to be reported on (see instructions):</b> .....					
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- ▶					
<b>Form or schedule and line number to be reported on (see instructions):</b> .....					
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- ▶					
<b>Total</b> . . . . . ▶			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). <b>Do not</b> 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 <b>smaller</b> 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 <b>smaller</b> 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			
25b	Enter the amount, if any, from line 14 of Form 8582 . . . . .	25b			
25c	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 <b>smaller</b> 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 <b>smaller</b> of line 3c or line 33 . . . . .				34
35	Tax attributable to the remaining special allowance (see page 12) . . . . .				35
36	Enter the <b>smaller</b> of line 34 or line 35 . . . . .				36

**Part V Passive Activity Credit Allowed**

37	<b>Passive Activity Credit Allowed.</b> 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 <b>Publicly Traded Partnerships (PTPs)</b> on page 15 . . . . .				37
----	---	--	--	--	----

**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 . . . . . ► \$

Department of the Treasury  
Internal Revenue Service (99)

▶ See instructions on back.  
▶ Attach to your tax return.

Name(s) shown on return

Identifying number

**Part I Current Year Credit**

1	Number of Forms 8609 attached	▶		
2	Eligible basis of buildings (total from attached Schedules A (Form 8609), line 1)		<b>2</b>	
3a	Qualified basis of low-income buildings (total from attached Schedules A (Form 8609), line 3)		<b>3a</b>	
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)		<b>4</b>	
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		<b>5</b>	
6	Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800		<b>6</b>	
7	<b>Current year credit or passive activity credit</b> (see instructions)		<b>7</b>	

**Part II Allowable Credit**

8	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		<b>8</b>	
9	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		<b>9</b>	
10	Add lines 8 and 9		<b>10</b>	
11a	Foreign tax credit	<b>11a</b>		
b	Credits from Form 1040, lines 47 through 53	<b>11b</b>		
c	Possessions tax credit (Form 5735, line 17 or 27)	<b>11c</b>		
d	Credit for fuel from a nonconventional source	<b>11d</b>		
e	Qualified electric vehicle credit (Form 8834, line 20)	<b>11e</b>		
f	Add lines 11a through 11e		<b>11f</b>	
12	Net income tax. Subtract line 11f from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17		<b>12</b>	
13	Net regular tax. Subtract line 11f from line 8. If zero or less, enter -0-	<b>13</b>		
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	<b>14</b>		
15	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	<b>15</b>		
16	Enter the greater of line 14 or line 15		<b>16</b>	
17	Subtract line 16 from line 12. If zero or less, enter -0-		<b>17</b>	
18	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> 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		<b>18</b>	

**Asset Acquisition Statement  
 Under Section 1060**

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

Name as shown on return	Identifying number as shown on return
-------------------------	---------------------------------------

Check the box that identifies you:  
 Purchaser     Seller

**Part I    General Information**

<b>1</b> Name of other party to the transaction	Other party's identifying number
---	----------------------------------

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

<b>2</b> Date of sale	<b>3</b> Total sales price (consideration)
-----------------------	--

**Part II    Assets Transferred**—All filers of an original statement must complete.

4    Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV	\$	\$
Class V	\$	\$
Class VI and VII	\$	\$
<b>Total</b>	\$	\$

**5** Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? . . . . .  Yes     No  
 If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? . . . . .  Yes     No

**6** In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? . . . . .  Yes     No

If "Yes," attach a schedule that specifies **(a)** the type of agreement and **(b)** the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.



# Nondeductible IRAs

▶ See separate instructions.

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

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

Your social security number

**Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

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

## Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if:

- You made nondeductible contributions to a traditional IRA for 2004,
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2004 (other than a rollover, conversion, recharacterization, or return of certain contributions) **and** you made nondeductible contributions to a traditional IRA in 2004 or an earlier year, **or**
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2004 or an earlier year.

1 Enter your nondeductible contributions to traditional IRAs for 2004, including those made for 2004 from January 1, 2005, through April 15, 2005 (see page 5 of the instructions) . . . . .	1			
2 Enter your total basis in traditional IRAs (see page 5 of the instructions) . . . . .	2			
3 Add lines 1 and 2 . . . . .	3			
<div style="border: 1px solid black; padding: 5px; display: inline-block; width: 200px;"> <b>In 2004, did you take a distribution from traditional, SEP, or SIMPLE IRAs or make a Roth IRA conversion?</b> </div> <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> <p>———— <b>No</b> —————▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p>———— <b>Yes</b> —————▶ Go to line 4.</p> </div>				
4 Enter those contributions included on line 1 that were made from January 1, 2005, through April 15, 2005 . . . . .	4			
5 Subtract line 4 from line 3 . . . . .	5			
6 Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2004, plus any outstanding rollovers (see page 6 of the instructions) . . . . .	6			
7 Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2004. <b>Do not</b> include rollovers, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions) . . . . .	7			
8 Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. <b>Do not</b> include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16 . . . . .	8			
9 Add lines 6, 7, and 8 . . . . .	9			
10 Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000" . . . . .	10	×		
11 Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17 . . . . .	11			
12 Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA . . . . .	12			
13 Add lines 11 and 12. This is the nontaxable portion of all your distributions . . . . .	13			
14 Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2004 and earlier years</b> . . . . .	14			
15 <b>Taxable amount.</b> Subtract line 12 from line 7. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b . . . . .	15			

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

**Part II 2004 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2004 (excluding any portion you recharacterized).

**Caution:** *If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2004, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2004. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).*

<b>16</b>	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2004 or 2005 (see page 7 of the instructions) . . . . .		
<b>17</b>	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions) . . . . .		
<b>18</b>	<b>Taxable amount.</b> Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b . . . . .		

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2004 (other than a rollover, recharacterization, or return of certain contributions—see page 7 of the instructions).

<b>19</b>	Enter your total nonqualified distributions from Roth IRAs in 2004 including any qualified first-time homebuyer distributions (see page 7 of the instructions) . . . . .		
<b>20</b>	Qualified first-time homebuyer expenses (see page 7 of the instructions). <b>Do not</b> enter more than \$10,000 . . . . .		
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25 . . . . .		
<b>22</b>	Enter your basis in Roth IRA contributions (see page 7 of the instructions) . . . . .		
<b>23</b>	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 8 of the instructions) . . . . .		
<b>24</b>	Enter your basis in Roth IRA conversions (see page 8 of the instructions) . . . . .		
<b>25</b>	<b>Taxable amount.</b> Subtract line 24 from line 23. If zero or less, enter -0-. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b . . . . .		

**Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return**

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature Date



## Low-Income Housing Credit Allocation Certification

OMB No. 1545-0988

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

Attachment  
Sequence No. **36**

### Part I Allocation of Credit

Check if:  Addition to Qualified Basis  Amended Form

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

<b>1a</b> Date of allocation ▶ ..... <b>b</b> Maximum housing credit dollar amount allowable .	<b>1b</b>	
<b>2</b> Maximum applicable credit percentage allowable . . . . .	<b>2</b>	%
<b>3a</b> Maximum qualified basis . . . . . <b>b</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) . . . . .	<b>3a</b>	
	<b>3b</b>	1 _ _ %
<b>4</b> Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.) . . . . .	<b>4</b>	%
<b>5</b> Date building placed in service . . . . . ▶ .....		
<b>6</b> Check the boxes that describe the allocation for the building (check those that apply): <b>a</b> <input type="checkbox"/> Newly constructed and federally subsidized <b>b</b> <input type="checkbox"/> Newly constructed and <b>not</b> federally subsidized <b>c</b> <input type="checkbox"/> Existing building <b>d</b> <input type="checkbox"/> Sec. 42(e) rehabilitation expenditures federally subsidized <b>e</b> <input type="checkbox"/> Sec. 42(e) rehabilitation expenditures <b>not</b> federally subsidized <b>f</b> <input type="checkbox"/> Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) <b>g</b> <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

<b>7</b> Eligible basis of building (see instructions) . . . . .	<b>7</b>	
<b>8a</b> Original qualified basis of the building at close of first year of credit period . . . . .	<b>8a</b>	
<b>b</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
<b>9a</b> 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>b</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
<b>10</b> Check the appropriate box for each election:		
<b>a</b> 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>b</b> Elect <b>not</b> to treat large partnership as taxpayer (section 42(j)(5)) . . . . .	<input type="checkbox"/> Yes	
<b>c</b> 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)		
<b>d</b> 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.**

<b>A Building owner's name</b>		<b>B Identifying number</b> ▶	
		<b>C Building identification number</b> ▶	
<b>D</b> 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"/> <b>Yes</b> <input type="checkbox"/> <b>No.</b> If "No," see instructions.			
<b>E</b> 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"/> <b>Yes</b> <input type="checkbox"/> <b>No.</b> If "No," see instructions and stop here.			
<b>F</b> Was there a decrease in the qualified basis of the above building for this tax year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No.</b> If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, <b>stop here.</b>			
<b>1</b>	Eligible basis of building	<b>1</b>	
<b>2</b>	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	<b>2</b>	.
<b>3</b>	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	<b>3</b>	
<b>4</b>	Part-year adjustment for disposition or acquisition during the tax year	<b>4</b>	
<b>5</b>	Credit percentage	<b>5</b>	.
<b>6</b>	Multiply line 3 or line 4 by the percentage on line 5	<b>6</b>	
<b>7</b>	Additions to qualified basis, if any	<b>7</b>	
<b>8</b>	Part-year adjustment for disposition or acquisition during the tax year	<b>8</b>	
<b>9</b>	Credit percentage. Enter one-third of the percentage on line 5	<b>9</b>	.
<b>10</b>	Multiply line 7 or line 8 by the percentage on line 9	<b>10</b>	
<b>11</b>	Section 42(f)(3)(B) modification	<b>11</b>	
<b>12</b>	Add lines 10 and 11	<b>12</b>	
<b>13</b>	Credit for building before line 14 reduction. Subtract line 12 from line 6	<b>13</b>	
<b>14</b>	Disallowed credit due to Federal grants (see instructions)	<b>14</b>	
<b>15</b>	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	<b>15</b>	
<b>16</b>	Taxpayer's proportionate share of credit for the year (see instructions)	<b>16</b>	
<b>17</b>	Adjustments for deferred first-year credit (see instructions)	<b>17</b>	
<b>18</b>	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586.	<b>18</b>	

**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 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.

**Note:** Any building owner 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 filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

**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, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

## Recapture of Low-Income Housing Credit

▶ **Attach to your return.**

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

OMB No. 1545-1035

Attachment  
 Sequence No. **90**

<b>A</b> Name(s) shown on return	<b>B</b> Identifying number
<b>C</b> Address of building (as shown on Form 8609)	<b>D</b> Building identification number (BIN)
<b>E</b> Date placed in service (from Form 8609)	<b>F</b> If building is financed in whole or part with tax-exempt bonds, see instructions and furnish: (2) Date of issue
<b>(1)</b> Issuer's name	<b>(4)</b> CUSIP number
<b>(3)</b> Name of issue	

**Note:** Skip lines 1–7 and go to line 8 if recapture is passed through from a flow-through entity (partnership, S corporation, estate, or trust).

1 Enter total credits reported on Form 8586 in prior years for this building . . . . .	<b>1</b>		
2 Credits included on line 1 attributable to additions to qualified basis (see instructions). . . . .	<b>2</b>		
3 Credits subject to recapture. Subtract line 2 from line 1 . . . . .	<b>3</b>		
4 Credit recapture percentage (see instructions) . . . . .	<b>4</b>	.	
5 Accelerated portion of credit. Multiply line 3 by line 4 . . . . .	<b>5</b>		
6 Percentage decrease in qualified basis. Express as a decimal amount carried out to at least 3 places (see instructions) . . . . .	<b>6</b>	.	
7 Amount of accelerated portion recaptured (see instructions if prior recapture on building). Multiply line 5 by line 6. Section 42(j)(5) partnerships, go to line 16. All other flow-through entities (except electing large partnerships), enter the result here and enter each recipient's share in the appropriate box of Schedule K-1. Generally, flow-through entities other than electing large partnerships will stop here. ( <b>Note:</b> An estate or trust enters on line 8 only its share of recapture amount attributable to the credit amount reported on its Form 8586.) . . . . .	<b>7</b>		
8 Enter recapture amount from flow-through entity (see <b>Note</b> above) . . . . .	<b>8</b>		
9 Enter the unused portion of the accelerated amount from line 7 (see instructions) . . . . .	<b>9</b>		
10 Net recapture. Subtract line 9 from line 7 or line 8. If less than zero, enter -0- . . . . .	<b>10</b>		
11 Enter interest on the line 10 recapture amount (see instructions) . . . . .	<b>11</b>		
12 Total amount subject to recapture. Add lines 10 and 11 . . . . .	<b>12</b>		
13 Unused credits attributable to this building reduced by the accelerated portion included on line 9 (see instructions) . . . . .	<b>13</b>		
14 <b>Recapture tax.</b> Subtract line 13 from line 12. If zero or less, enter -0-. Enter the result here and on the appropriate line of your tax return (see instructions). If more than one Form 8611 is filed, add the line 14 amounts from all forms and enter the total on the appropriate line of your return. Electing large partnerships, see instructions . . . . .	<b>14</b>		
15 <b>Carryforward of the low-income housing credit attributable to this building.</b> Subtract line 12 from line 13. If zero or less, enter -0- (see instructions) . . . . .	<b>15</b>		

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

16 Enter interest on the line 7 recapture amount (see instructions) . . . . .	<b>16</b>		
17 Total recapture. Add lines 7 and 16 (see instructions) . . . . .	<b>17</b>		

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

Child's name shown on return	Child's social security number : : :
------------------------------	---

**Before you begin:** If the child, the parent, or any of the parent's other children under age 14 must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

<b>A</b> Parent's name (first, initial, and last). <b>Caution:</b> See instructions before completing.	<b>B</b> Parent's social security number : : :
--	---

**C** Parent's filing status (check one):  
 Single     Married filing jointly     Married filing separately     Head of household     Qualifying widow(er)

**Part I Child's Net Investment Income**

1 Enter the child's investment income (see instructions) . . . . .	<b>1</b>		
2 If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$1,600. Otherwise, see instructions . . . . .	<b>2</b>		
3 Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return . . . . .	<b>3</b>		
4 Enter the child's <b>taxable income</b> from Form 1040, line 42; Form 1040A, line 27; or Form 1040NR, line 39 . . . . .	<b>4</b>		
5 Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return . . . . .	<b>5</b>		

**Part II Tentative Tax Based on the Tax Rate of the Parent**

6 Enter the parent's <b>taxable income</b> from Form 1040, line 42; Form 1040A, line 27; Form 1040EZ, line 6; TeleFile Tax Record, line K(1); Form 1040NR, line 39; or Form 1040NR-EZ, line 14. If zero or less, enter -0- . . . . .	<b>6</b>		
7 Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above . . . . .	<b>7</b>		
8 Add lines 5, 6, and 7 (see instructions). . . . .	<b>8</b>		
9 Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . ▶ <input type="checkbox"/>	<b>9</b>		
10 Enter the parent's tax from Form 1040, line 43; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; TeleFile Tax Record, line K(2); Form 1040NR, line 40; or Form 1040NR-EZ, line 15. <b>Do not</b> include any tax from <b>Form 4972</b> or <b>8814</b> . If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here . . . . . ▶ <input type="checkbox"/>	<b>10</b>		
11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b> . . . . .	<b>11</b>		
12a Add lines 5 and 7 . . . . . <span style="float: right; border: 1px solid black; padding: 2px;">12a</span>	<b>12a</b>		
b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>12b</b>	×	.
13 Multiply line 11 by line 12b . . . . .	<b>13</b>		

**Part III Child's Tax**—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14 Subtract line 5 from line 4 . . . . . <span style="float: right; border: 1px solid black; padding: 2px;">14</span>	<b>14</b>		
15 Enter the tax on the amount on line 14 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . ▶ <input type="checkbox"/>	<b>15</b>		
16 Add lines 13 and 15 . . . . .	<b>16</b>		
17 Enter the tax on the amount on line 4 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . ▶ <input type="checkbox"/>	<b>17</b>		
18 Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 43; Form 1040A, line 28; or Form 1040NR, line 40 . . . . .	<b>18</b>		

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

OMB No. 1545-1002

Attachment Sequence No. **69**

▶ See separate instructions.

Name of shareholder	Identifying number (see page 2 of instructions)
Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.)	Shareholder tax year: calendar year 20.... or other tax year beginning ....., 20.... and ending ....., 20....
City or town, state, and ZIP code or country	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Name of passive foreign investment company (PFIC) or qualified electing fund (QEF)	Employer identification number (if any)
Address (Enter number, street, city or town, and country.)	Tax year of company or fund: calendar year 20.... or other tax year beginning ....., 20.... and ending ....., 20....

### Part I Elections (See instructions.)

- A**  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 1a through 2c of Part II.*
- B**  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 10f of Part IV.*
- C**  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 10e of Part IV.*
- D**  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.*  
**Note:** *If any portion of line 1a or line 2a of Part II is includible under section 551 or 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.*
- E**  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(e) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 10f of Part IV.*
- F**  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part III.*

### Part II Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See page 5 of instructions.)

<b>1a</b> Enter your pro rata share of the ordinary earnings of the QEF . . . . .	<b>1a</b>			
<b>b</b> Enter the portion of line 1a that is included in income under section 551 or 951 or that may be excluded under section 1293(g) . . . . .	<b>1b</b>			
<b>c</b> Subtract line 1b from line 1a. Enter this amount on your tax return as dividend income . . . . .			<b>1c</b>	
<b>2a</b> Enter your pro rata share of the total net capital gain of the QEF . . . . .	<b>2a</b>			
<b>b</b> Enter the portion of line 2a that is included in income under section 551 or 951 or that may be excluded under section 1293(g) . . . . .	<b>2b</b>			
<b>c</b> Subtract line 2b from line 2a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.) . . . . .			<b>2c</b>	
<b>3a</b> Add lines 1c and 2c . . . . .			<b>3a</b>	
<b>b</b> Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.) . . . . .	<b>3b</b>			
<b>c</b> Enter the portion of line 3a not already included in line 3b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year . . . . .	<b>3c</b>			
<b>d</b> Add lines 3b and 3c . . . . .			<b>3d</b>	
<b>e</b> Subtract line 3d from line 3a, and enter the difference (if zero or less, enter amount in brackets) . . . . .			<b>3e</b>	
<b>Important:</b> <i>If line 3e is greater than zero, and no portion of line 1a or 2a is includible in income under section 551 or 951, you may make Election D with respect to the amount on line 3e.</i>				
<b>4a</b> Enter the total tax for the tax year (See instructions.) . . . . .	<b>4a</b>			
<b>b</b> Enter the total tax for the tax year determined without regard to the amount entered on line 3e . . . . .	<b>4b</b>			
<b>c</b> Subtract line 4b from line 4a. <b>This is the deferred tax, the time for payment of which is extended by making Election D. See instructions</b> . . . . .			<b>4c</b>	

**Part III Gain or (Loss) From Mark-to-Market Election** (See page 5 of instructions.)

<b>5</b>	Enter the fair market value of your PFIC stock at the end of the tax year . . . . .	<b>5</b>	
<b>6</b>	Enter your adjusted basis in the stock at the end of the tax year . . . . .	<b>6</b>	
<b>7</b>	<b>Excess.</b> Subtract line 6 from line 5. If a gain, <b>stop here.</b> Include this amount as ordinary income on your tax return. If a loss, go to line 8 . . . . .	<b>7</b>	
<b>8</b>	Enter any unreversed inclusions (as defined in section 1296(d)). See instructions. . . . .	<b>8</b>	
<b>9</b>	Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return	<b>9</b>	

**Part IV Distributions From and Dispositions of Stock of a Section 1291 Fund** (See page 6 of instructions.)

Complete a **separate Part IV** for each excess distribution (see instructions).

<b>10a</b>	Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions . . . . .	<b>10a</b>	
<b>b</b>	Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year). . . . .	<b>10b</b>	
<b>c</b>	Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.) . . . . .	<b>10c</b>	
<b>d</b>	Multiply line 10c by 125% (1.25) . . . . .	<b>10d</b>	
<b>e</b>	Subtract line 10d from line 10a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return . . . . .	<b>10e</b>	
<b>f</b>	Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and <b>do not</b> complete line 11 . . . . .	<b>10f</b>	
<b>11a</b>	Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year.		
<b>b</b>	Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income . . . . .	<b>11b</b>	
<b>c</b>	Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.) . . . . .	<b>11c</b>	
<b>d</b>	Foreign tax credit. (See instructions.) . . . . .	<b>11d</b>	
<b>e</b>	Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.) . . . . .	<b>11e</b>	
<b>f</b>	Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.) . . . . .	<b>11f</b>	

**Part V Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.

	(i)	(ii)	(iii)	(iv)	(v)	(vi)
<b>1</b> Tax year of outstanding election	-----	-----	-----	-----	-----	-----
<b>2</b> Undistributed earnings to which the election relates						
<b>3</b> Deferred tax . . . . .						
<b>4</b> Interest accrued on deferred tax (line 3) as of the filing date						
<b>5</b> Event terminating election						
<b>6</b> Earnings distributed or deemed distributed during the tax year . . . . .						
<b>7</b> Deferred tax due with this return . . . . .						
<b>8</b> Accrued interest due with this return . . . . .						
<b>9</b> Deferred tax outstanding after partial termination of election						
<b>10</b> Interest accrued after partial termination of election . . . . .						

# Allocation of Individual Income Tax to the Virgin Islands

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

## Part I Income From the Virgin Islands

1	Wages, salaries, tips, etc.	1	
2	Taxable interest	2	
3	Ordinary dividends	3	
4	Taxable refunds, credits, or offsets of local Virgin Islands taxes	4	
5	Alimony received	5	
6	Business income or (loss)	6	
7	Capital gain or (loss)	7	
8	Other gains or (losses)	8	
9	IRA distributions (taxable amount)	9	
10	Pensions and annuities (taxable amount)	10	
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11	
12	Farm income or (loss)	12	
13	Unemployment compensation	13	
14	Social security benefits (taxable amount)	14	
15	Other income. List type and amount. ▶	15	
16	Add lines 1 through 15. This is your <b>total income</b> ▶	16	

## Part II Adjusted Gross Income From the Virgin Islands

17	Educator expenses	17		
18	Certain business expenses of reservists, performing artists, and fee-basis government officials	18		
19	IRA deduction	19		
20	Student loan interest deduction	20		
21	Tuition and fees deduction	21		
22	Health savings account deduction	22		
23	Moving expenses	23		
24	One-half of self-employment tax	24		
25	Self-employed health insurance deduction	25		
26	Self-employed SEP, SIMPLE, and qualified plans	26		
27	Penalty on early withdrawal of savings	27		
28	Add lines 17 through 27	28		
29	Subtract line 28 from line 16. This is your <b>adjusted gross income</b> ▶	29		

## Part III Allocation of Tax to the Virgin Islands

30	Enter amount from Form 1040, line 62	30	
31	Enter the total of the amounts from Form 1040, lines 57, 58, 61, 65a, and 67. Include any uncollected social security and Medicare or tier 1 RRTA tax, tax on golden parachute payments, or excise tax on insider stock compensation reported on line 62. Also include any amount from Form 5329, Parts III, IV, V, VI, VII, or VIII reported on line 59	31	
32	Subtract line 31 from line 30	32	
33	Enter amount from Form 1040, line 37	33	
34	Divide line 29 above by line 33. Enter the result as a decimal (rounded to at least 3 places). Do not enter more than 1.000.	34	× .
35	Multiply line 32 by line 34. This is your <b>tax allocated to the Virgin Islands</b>	35	

## Part IV Payments of Income Tax to the Virgin Islands

36	Income tax withheld by the Virgin Islands	36		
37	2004 estimated tax payments and amount applied from 2003 return	37		
38	Amount paid with Form 4868 (extension request)	38		
39	Add lines 36 through 38. These are your <b>total payments</b> ▶	39		
40	Enter the smaller of line 35 or line 39. Also, include this amount in the total on Form 1040, line 70. On the dotted line next to line 70, enter "Form 8689" and show this amount	40		
41	<b>Overpayment</b> to the Virgin Islands. If line 39 is more than line 35, subtract line 35 from line 39	41		
42	Amount of line 41 you want <b>refunded to you</b> ▶	42		
43	Amount of line 41 you want <b>applied to your 2005 estimated tax</b> ▶	43		
44	<b>Amount you owe</b> to the Virgin Islands. Subtract line 39 from line 35. Enter the amount that you are paying here and on Form 1040, line 70. Next to line 70, enter "Form 8689" and the amount paid ▶	44		

## Interest Computation Under the Look-Back Method for Completed Long-Term Contracts

OMB No. 1545-1031

Attachment Sequence No. **97**

▶ See separate instructions. ▶ Please print or type.

For the filing year beginning \_\_\_\_\_, and ending \_\_\_\_\_ . See page 2 of the instructions.

Name _____  Number, street, and apt., room, or suite no. If a P.O. box, see page 3 of the instructions.  City or town, state, and ZIP code _____	<b>A Identifying number</b>  <b>B Check applicable box to show type of taxpayer:</b> <input type="checkbox"/> Corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Estate or trust
--	---

**C** If you were an owner of an interest in a pass-through entity (such as a partnership or an S corporation) that holds one or more long-term contracts to which this interest computation relates, enter the name and employer identification number of the entity. Attach a schedule if there is more than one such entity.

Name of entity _____	Employer identification number _____
----------------------	--------------------------------------

### Part I Regular Method

	Date of each prior year to which interest computation relates:			
	(a) Year ended mo. .... yr. ....	(b) Year ended mo. .... yr. ....	(c) Year ended mo. .... yr. ....	
<b>1</b> Taxable income or loss for the prior years shown on tax return (or as previously adjusted) before net operating loss or capital loss carrybacks (other than carrybacks that must be taken into account to properly compute interest under section 460) (see page 3 of the instructions). If you were required to file Form 8697 for an earlier year, enter adjusted taxable income for the prior years from line 3, Form 8697, for the most recent filing year that affects the prior years .				(d) Totals (Add columns (a), (b), and (c).)
<b>2</b> Adjustment to income to reflect the difference between: (a) the amount of income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on the <b>actual</b> contract price and costs, and (b) the amount of income reported for such contracts based on <b>estimated</b> contract price and costs. See page 3 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement . . . . .				
<b>3</b> Adjusted taxable income for look-back purposes. Combine lines 1 and 2 . . . . .				
<b>4</b> Income tax liability on line 3 amount using tax rates in effect for the prior years (see page 3 of the instructions) . . .				
<b>5</b> Income tax liability shown on return (or as previously adjusted) for the prior years (see page 3 of the instructions). If you were required to file Form 8697 for an earlier year, enter the amount required to be reported on line 4, Form 8697, for the most recent filing year that affects the prior years . . . . .				
<b>6</b> Increase or decrease in tax for the prior years on which interest is due (or is to be refunded). Subtract line 5 from line 4. . . . .				
<b>7</b> Interest due on increase, if any, shown on line 6 (see page 3 of the instructions) . . . . .				
<b>8</b> Interest to be refunded on decrease, if any, shown on line 6 (see page 3 of the instructions) . . . . .				
<b>9</b> Net amount of <b>interest to be refunded to you</b> . If line 8, column (d), exceeds line 7, column (d), enter the excess. File Form 8697 separately; <b>do not</b> attach it to your tax return (see page 3 of the instructions) . . . . .				
<b>10</b> Net amount of <b>interest you owe</b> . If line 7, column (d), exceeds line 8, column (d), enter the excess. Attach Form 8697 to your tax return. See page 4 of the instructions for where to include this amount on your return . . .				

**Part II Simplified Marginal Impact Method**

	Date of each prior year to which interest computation relates:			(d) Totals (Add columns (a), (b), and (c).)
	(a) Year ended mo. .... yr. ....	(b) Year ended mo. .... yr. ....	(c) Year ended mo. .... yr. ....	
1 Adjustment to regular taxable income to reflect the difference between: (a) the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on <b>actual</b> contract price and costs, and (b) the amount of such income reported for such contracts based on <b>estimated</b> contract price and costs. See page 4 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement . . . . .				
2 Increase or decrease in regular tax for prior years. Multiply line 1 in each column by the applicable regular tax rate (see page 4 of the instructions) . . . . . <b>Note:</b> For prior years beginning before 1987, skip lines 3 and 4 and enter on line 5 the amount from line 2.				
3 Adjustment to alternative minimum taxable income to reflect the difference between: (a) the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on <b>actual</b> contract price and costs, and (b) the amount of such income reported for such contracts based on <b>estimated</b> contract price and costs. See page 4 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement . . . . .				
4 Increase or decrease in alternative minimum tax (AMT) for prior years. Multiply line 3 in each column by the applicable AMT rate (see page 4 of the instructions) . . . . .				
5 Enter the <b>larger</b> of line 2 or line 4. See page 4 of the instructions if either amount is negative . . . . . <b>Pass-through entities:</b> Skip line 6 and enter on line 7 the amount from line 5.				
6 Overpayment ceiling. For each column in which line 5 is a negative number, enter your total tax liability for the prior year, as adjusted for past applications of the look-back method and after net operating loss, capital loss, net section 1256 contracts loss, and credit carryovers and carrybacks to that year. For each column in which line 5 is a positive number, leave line 6 blank and enter on line 7 the amount from line 5 . . . . .				
7 Increase or decrease in tax for the prior years on which interest is due (or is to be refunded). Enter the amount from line 5 or line 6, whichever is smaller. Treat both numbers as positive when making this comparison, but enter the amount as a negative number . . . . .				
8 Interest due on increase, if any, shown on line 7 (see page 4 of the instructions) . . . . .				
9 Interest to be refunded on decrease, if any, shown on line 7 (see page 4 of the instructions) . . . . .				
10 Net amount of <b>interest to be refunded to you</b> . If line 9, column (d), exceeds line 8, column (d), enter the excess. File Form 8697 separately; <b>do not</b> attach it to your tax return (see page 4 of the instructions) . . . . .				
11 Net amount of <b>interest you owe</b> . If line 8, column (d), exceeds line 9, column (d), enter the excess. Attach Form 8697 to your tax return. See page 4 of the instructions for where to include this amount on your return . . . . .				

**Signature(s)** Complete this section **only** if this form is being filed separately.

**Sign Here**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature(s) \_\_\_\_\_ Date \_\_\_\_\_

**Paid Preparer's Use Only**

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

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



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

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return

Identifying number

**Part I Net Minimum Tax on Exclusion Items**

1	Combine lines 1, 6, and 10 of your 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"> <li>• 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 56 here.</li> <li>• 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.</li> </ul>	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	<b>Net minimum tax on exclusion items.</b> 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	<b>2003 minimum tax credit carryforward.</b> 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, <b>stop here</b> 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	<b>Minimum tax credit.</b> Enter the <b>smaller</b> 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	<b>Minimum tax credit carryforward to 2005.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . .	26		

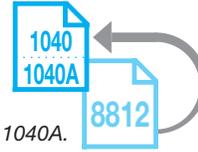
**Part III Tax Computation Using Maximum Capital Gains Rates**

**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.

<b>27</b>	Enter the amount from Form 8801, line 10 . . . . .			<b>27</b>
<b>28</b>	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* . . . . .	<b>28</b>		
<b>29</b>	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) . . . . .	<b>29</b>		
<b>30</b>	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 <b>smaller</b> of that result or the amount from line 10 of your 2003 Schedule D Tax Worksheet . . . . .	<b>30</b>		
<b>31</b>	Enter the <b>smaller</b> of line 27 or line 30 . . . . .			<b>31</b>
<b>32</b>	Subtract line 31 from line 27 . . . . .			<b>32</b>
<b>33</b>	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 . . . . . ▶			<b>33</b>
<b>34</b>	Enter the amount from line 30 of your 2003 Schedule D (Form 1040) (line 27 of the 2003 Schedule D (Form 1041)) or line 19 of your Schedule D Tax Worksheet.* Enter -0- if you did not complete Part IV of your 2003 Schedule D (Form 1040) (Part V of 2003 Schedule D (Form 1041)) . . . . .	<b>34</b>		
<b>35</b>	Enter the <b>smaller</b> of line 27 or line 28 . . . . .	<b>35</b>		
<b>36</b>	Enter the <b>smaller</b> of line 34 or line 35 . . . . .	<b>36</b>		
<b>37</b>	If you did not complete a 2003 Schedule D Tax Worksheet for the regular tax or the AMT, 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). . . . .	<b>37</b>		
<b>38</b>	Enter the <b>smaller</b> of line 36 or line 37. If line 36 is zero, go to line 46 . . . . .	<b>38</b>		
<b>39</b>	Multiply line 38 by 5% (.05) . . . . . ▶			<b>39</b>
<b>40</b>	Subtract line 38 from line 36. If zero or less, enter -0- and go to line 46 . . . . .	<b>40</b>		
<b>41</b>	Enter your qualified 5-year gain, if any, from your 2003 Schedule D (Form 1040), line 35 (2003 Schedule D (Form 1041), line 32) . . . . .	<b>41</b>		
<b>42</b>	Enter the <b>smaller</b> of line 40 or line 41 . . . . .	<b>42</b>		
<b>43</b>	Multiply line 42 by 8% (.08). . . . . ▶			<b>43</b>
<b>44</b>	Subtract line 42 from line 40 . . . . .	<b>44</b>		
<b>45</b>	Multiply line 44 by 10% (.10) . . . . . ▶			<b>45</b>
<b>46</b>	Subtract line 38 from line 37 . . . . .	<b>46</b>		
<b>47</b>	Subtract line 36 from line 35 . . . . .	<b>47</b>		
<b>48</b>	Enter the <b>smaller</b> of line 46 or line 47 . . . . .	<b>48</b>		
<b>49</b>	Multiply line 48 by 15% (.15) . . . . . ▶			<b>49</b>
<b>50</b>	Subtract line 48 from line 47 . . . . .	<b>50</b>		
<b>51</b>	Multiply line 50 by 20% (.20) . . . . . ▶			<b>51</b>
<b>52</b>	<b>If line 29 is zero or blank, skip lines 52 and 53 and go to line 54. Otherwise, go to line 52.</b> Subtract line 35 from line 31 . . . . .	<b>52</b>		
<b>53</b>	Multiply line 52 by 25% (.25) . . . . . ▶			<b>53</b>
<b>54</b>	Add lines 33, 39, 43, 45, 49, 51, and 53 . . . . .			<b>54</b>
<b>55</b>	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 . . . . .			<b>55</b>
<b>56</b>	Enter the <b>smaller</b> of line 54 or line 55 here and on line 11 . . . . .			<b>56</b>

\* 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).

# Additional Child Tax Credit



**2004**

Attachment  
 Sequence No. **47**

Complete and attach to Form 1040 or Form 1040A.

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

**Part I All Filers**

<p><b>1</b> Enter the amount from line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instructions or page 37 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication . . . . .</p>	<b>1</b>		
<p><b>2</b> Enter the amount from Form 1040, line 51, or Form 1040A, line 33 . . . . .</p>	<b>2</b>		
<p><b>3</b> Subtract line 2 from line 1. If zero, <b>stop</b>; you cannot take this credit . . . . .</p>	<b>3</b>		
<p><b>4a</b> Enter your total earned income. See the instructions on back . . . . .</p>	<b>4a</b>		
<p><b>b</b> Nontaxable combat pay included on line 4a . . . . .</p>	<b>4b</b>		
<p><b>5</b> Is the amount on line 4a more than \$10,750?  <input type="checkbox"/> <b>No.</b> Leave line 5 blank and enter -0- on line 6.  <input type="checkbox"/> <b>Yes.</b> Subtract \$10,750 from the amount on line 4a. Enter the result . . . . .</p>	<b>5</b>		
<p><b>6</b> Multiply the amount on line 5 by 15% (.15) and enter the result . . . . .  <b>Next.</b> Do you have three or more qualifying children?  <input type="checkbox"/> <b>No.</b> If line 6 is zero, <b>stop</b>; you cannot take this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 3 or line 6 on line 13.  <input type="checkbox"/> <b>Yes.</b> If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.</p>	<b>6</b>		

**Part II Certain Filers Who Have Three or More Qualifying Children**

<p><b>7</b> Enter the total of the withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions on back . . . . .</p>	<b>7</b>		
<p><b>8 1040 filers:</b> Enter the total of the amounts from Form 1040, lines 30 and 58, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 62.  <b>1040A filers:</b> Enter -0-.</p>	<b>8</b>		
<p><b>9</b> Add lines 7 and 8 . . . . .</p>	<b>9</b>		
<p><b>10 1040 filers:</b> Enter the total of the amounts from Form 1040, lines 65a and 66.  <b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see the instructions on back).</p>	<b>10</b>		
<p><b>11</b> Subtract line 10 from line 9. If zero or less, enter -0- . . . . .</p>	<b>11</b>		
<p><b>12</b> Enter the <b>larger</b> of line 6 or line 11 here . . . . .  <b>Next,</b> enter the <b>smaller</b> of line 3 or line 12 on line 13.</p>	<b>12</b>		

**Part III Your Additional Child Tax Credit**

<p><b>13</b> This is your additional child tax credit . . . . .</p>	<b>13</b>		
---	-----------	--	--



Enter this amount on  
 Form 1040, line 67, or  
 Form 1040A, line 42.

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

▶ See instructions on back.  
▶ Attach to parents' Form 1040 or Form 1040NR.

Name(s) shown on your return

Your social security number

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

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

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

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

<b>1a</b> Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . .	<b>1a</b>		
<b>b</b> Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a . . . . .	<b>1b</b>		
<b>2</b> Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions . . . . .	<b>2</b>		
<b>3</b> Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .	<b>3</b>		
<b>4</b> Add lines 1a, 2, and 3. If the total is \$1,600 or less, skip lines 5 and 6 and go to line 7. If the total is \$8,000 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income . . . . .	<b>4</b>		
<b>5</b> Base amount . . . . .	<b>5</b>	1,600	00
<b>6</b> Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below . . . . .	<b>6</b>		

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

<b>7</b> Amount not taxed . . . . .	<b>7</b>	800	00
<b>8</b> Subtract line 7 from line 4. If the result is zero or less, enter -0- . . . . .	<b>8</b>		
<b>9 Tax.</b> Is the amount on line 8 less than \$800? <input type="checkbox"/> <b>No.</b> Enter \$80 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 8 by 10% (.10). Enter the result here and see the <b>Note</b> below. } . . .	<b>9</b>		

**Note:** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 43, or Form 1040NR, line 40. Be sure to check box a on Form 1040, line 43, or Form 1040NR, line 40.

**Exclusion of Interest From Series EE and I  
 U.S. Savings Bonds Issued After 1989  
 (For Filers With Qualified Higher Education Expenses)**  
 ► Attach to Form 1040 or Form 1040A.

Name(s) shown on return \_\_\_\_\_ Your social security number \_\_\_\_\_

1	(a)	(b)
	Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	Name and address of eligible educational institution

If you need more space, attach a statement.

2	Enter the total qualified higher education expenses you paid in 2004 for the person(s) listed in column (a) of line 1. See the instructions to find out which expenses qualify . . . . .		
3	Enter the total of any nontaxable educational benefits (such as nontaxable scholarship or fellowship grants) received for 2004 for the person(s) listed in column (a) of line 1 (see instructions)		
4	Subtract line 3 from line 2. If zero or less, <b>stop</b> . You <b>cannot</b> take the exclusion . . . . .		
5	Enter the total proceeds (principal and interest) from all series EE and I U.S. savings bonds <b>issued after 1989</b> that you <b>cash</b> during 2004 . . . . .		
6	Enter the interest included on line 5 (see instructions) . . . . .		
7	If line 4 is equal to or more than line 5, enter "1.000." If line 4 is less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) . . . . .	×	
8	Multiply line 6 by line 7 . . . . .		
9	Enter your modified adjusted gross income (see instructions) . . . . . <b>Note: If line 9 is \$74,850 or more if single or head of household, or \$119,750 or more if married filing jointly or qualifying widow(er), stop. You cannot take the exclusion.</b>		
10	Enter: \$59,850 if single or head of household; \$89,750 if married filing jointly or qualifying widow(er) . . . . .		
11	Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on line 13, and go to line 14 . . . . .		
12	Divide line 11 by: \$15,000 if single or head of household; \$30,000 if married filing jointly or qualifying widow(er). Enter the result as a decimal (rounded to at least three places) . . . . .	×	
13	Multiply line 8 by line 12 . . . . .		
14	<b>Excludable savings bond interest.</b> Subtract line 13 from line 8. Enter the result here and on Schedule B (Form 1040), line 3, or Schedule 1 (Form 1040A), line 3, whichever applies . . . ►		

**General Instructions**

Section references are to the Internal Revenue Code.

**Purpose of Form**

If you cashed series EE or I U.S. savings bonds in 2004 that were issued after 1989, you may be able to exclude from your income part or all of the interest on those bonds. Use this form to figure the amount of any interest you may exclude.

**Who May Take the Exclusion**

You may take the exclusion if all four of the following apply.

1. You cashed qualified U.S. savings bonds in 2004 that were issued after 1989.
2. You paid qualified higher education expenses in 2004 for yourself, your spouse, or your dependents.
3. Your filing status is any status except married filing separately.
4. Your modified AGI (adjusted gross income) is less than: \$74,850 if single or head of household; \$119,750 if married filing jointly or qualifying widow(er). See the instructions for line 9 to figure your modified AGI.

**U.S. Savings Bonds That Qualify for Exclusion**

To qualify for the exclusion, the bonds must be series EE or I U.S. savings bonds issued after 1989 in your name, or, if you are married, they may be issued in your name and your spouse's name. Also, you must have been age 24 or older before the bonds were issued. A bond bought by a parent and issued in the name of his or her child under age 24 does not qualify for the exclusion by the parent or child.

**Recordkeeping Requirements**

Keep the following records to verify interest you exclude.

- Bills, receipts, canceled checks, or other documents showing you paid qualified higher education expenses in 2004.
- A written record of each post-1989 series EE or I bond that you cash. Your record must include the serial number, issue date, face value, and total redemption proceeds (principal and interest) of each bond. You may use Form 8818, Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

**Part I Current Year Credit**

1	Qualified clinical testing expenses paid or incurred during the tax year . . . . .	1		
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	<b>Current year credit.</b> 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 47 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	<b>Credit allowed for the current year.</b> 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) . . . . . 

3	/	/
---	---	---
- 4 Date you actually transferred your property to other party (month, day, year) . . . . . 

4	/	/
---	---	---
- 5 Date like-kind property you received was identified by written notice to another party (see instructions for 45-day written notice requirement) (month, day, year) . . . . . 

5	/	/
---	---	---
- 6 Date you actually received the like-kind property from other party (month, day, year) (see instructions) 

6	/	/
---	---	---
- 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

**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 . . . . .	<b>12</b>			
13 Adjusted basis of other property given up . . . . .	<b>13</b>			
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 . . . . .	<b>14</b>			
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) . . . . .	<b>15</b>			
16 FMV of like-kind property you received . . . . .	<b>16</b>			
17 Add lines 15 and 16 . . . . .	<b>17</b>			
18 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions) . . . . .	<b>18</b>			
19 <b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	<b>19</b>			
20 Enter the smaller of line 15 or line 19, but not less than zero . . . . .	<b>20</b>			
21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) . . . . .	<b>21</b>			
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) . . . . .	<b>22</b>			
23 <b>Recognized gain.</b> Add lines 21 and 22 . . . . .	<b>23</b>			
24 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	<b>24</b>			
25 <b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	<b>25</b>			

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

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

**Part I Current Year Credit**

<b>1</b>	Total eligible access expenditures (see instructions)	<b>1</b>		
<b>2</b>	Minimum amount	<b>2</b>	\$	250 00
<b>3</b>	Subtract line 2 from line 1. If zero or less, enter -0-	<b>3</b>		
<b>4</b>	Maximum amount	<b>4</b>	\$10,000	00
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4.	<b>5</b>		
<b>6</b>	Multiply line 5 by 50% (.50)	<b>6</b>		
<b>7</b>	Disabled access credits from pass-through entities:			
	If you are a—			
	Then enter the total of the current year disabled access credits from—			
	<b>a</b> Shareholder		Schedule K-1 (Form 1120S), Box 13, Code G, H, or L	<b>7</b>
	<b>b</b> Partner		Schedule K-1 (Form 1065), Box 15, Code G, H, or L	
<b>8</b>	<b>Current year credit.</b> Add lines 6 and 7, but do not enter more than \$5,000	<b>8</b>		

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

<b>9</b>	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 43	}		<b>9</b>
	• 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			
<b>10</b>	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35	}		<b>10</b>
	• Corporations. Enter the amount from Form 4626, line 14			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
<b>11</b>	Add lines 9 and 10			<b>11</b>
<b>12a</b>	Foreign tax credit	<b>12a</b>		
	<b>b</b> Credits from Form 1040, lines 47 through 53	<b>12b</b>		
	<b>c</b> Possessions tax credit (Form 5735, line 17 or 27)	<b>12c</b>		
	<b>d</b> Credit for fuel from a nonconventional source	<b>12d</b>		
	<b>e</b> Qualified electric vehicle credit (Form 8834, line 20)	<b>12e</b>		
	<b>f</b> Add lines 12a through 12e.			<b>12f</b>
<b>13</b>	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	<b>13</b>		
<b>14</b>	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	<b>14</b>		
<b>15</b>	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	<b>15</b>		
<b>16</b>	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 33	}		<b>16</b>
	• Corporations. Enter the amount from Form 4626, line 12			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54			
<b>17</b>	Enter the greater of line 15 or line 16			<b>17</b>
<b>18</b>	Subtract line 17 from line 13. If zero or less, enter -0-	<b>18</b>		
<b>19</b>	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> 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 18 is smaller than line 8, see instructions	<b>19</b>		



**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.**

**2004**

Attachment  
Sequence No. **66**

Department of the Treasury  
Internal Revenue Service (99)

▶ **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	%
<p>• <b>For day-care facilities not used exclusively for business, also complete lines 4–6.</b>                  • <b>All others, skip lines 4–6 and enter the amount from line 3 on line 7.</b></p>			
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	
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**

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

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

<b>5</b> Regular tax before credits:			
• Individuals. Enter the amount from Form 1040, line 43	}	<b>5</b>	
• 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			
<b>6</b> Alternative minimum tax:			
• Individuals. Enter the amount from Form 6251, line 35	}	<b>6</b>	
• Corporations. Enter the amount from Form 4626, line 14			
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
<b>7</b> Add lines 5 and 6		<b>7</b>	
<b>8a</b> Foreign tax credit	<b>8a</b>		
<b>b</b> Credits from Form 1040, lines 47 through 53	<b>8b</b>		
<b>c</b> Possessions tax credit (Form 5735, line 17 or 27)	<b>8c</b>		
<b>d</b> Credit for fuel from a nonconventional source	<b>8d</b>		
<b>e</b> Qualified electric vehicle credit (Form 8834, line 20)	<b>8e</b>		
<b>f</b> Add lines 8a through 8e		<b>8f</b>	
<b>9</b> Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14		<b>9</b>	
<b>10</b> Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0-	<b>10</b>		
<b>11</b> Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	<b>11</b>		
<b>12</b> Tentative minimum tax (see instructions):			
• Individuals. Enter the amount from Form 6251, line 33	}	<b>12</b>	
• Corporations. Enter the amount from Form 4626, line 12			
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54			
<b>13</b> Enter the greater of line 11 or line 12		<b>13</b>	
<b>14</b> Subtract line 13 from line 9. If zero or less, enter -0-		<b>14</b>	
<b>15</b> 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		<b>15</b>	

**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



Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**  
▶ **See instructions on back.**

Name(s) shown on return

Identifying number

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the total on line 8.

	(a)	(b)	(c)
<b>1</b> Enter date vehicle placed in service (MM/DD/YYYY)	/ /	/ /	/ /
<b>2</b> Cost of vehicle			
<b>3</b> Section 179 expense deduction (see instructions)			
<b>4</b> Subtract line 3 from line 2			
<b>5</b> Multiply line 4 by 10% (.10)			
<b>6</b> Maximum credit per vehicle	4,000 00	4,000 00	4,000 00
<b>7</b> Enter the <b>smaller</b> of line 5 or line 6			
<b>8</b> Add columns (a) through (c) on line 7			
<b>9</b> Qualified electric vehicle credits from pass-through entities:			
<b>If you are a:</b>	<b>Then enter the total electric vehicle credits from:</b>		
Shareholder	Schedule K-1 (Form 1120S), box 13, code G, H, or V		
Partner	Schedule K-1 (Form 1065), box 15, code G, H, or U		
<b>10</b> Add lines 8 and 9			
<b>11</b> Passive activity credits included on line 10 (see instructions)			
<b>12</b> Subtract line 11 from line 10			
<b>13</b> Passive activity credits allowed for 2004 (see instructions)			
<b>14</b> <b>Tentative qualified electric vehicle credit.</b> Add lines 12 and 13. ▶			

**Part II Allowable Credit**

<b>15</b> Regular tax before credits.			
<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 43.</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 3.</li> <li>Other filers. Enter the regular tax before credits from your return.</li> </ul>			
<b>16</b> Credits that reduce regular tax before the qualified electric vehicle credit:			
<b>a</b> Foreign tax credit	<b>16a</b>		
<b>b</b> Credits from Form 1040, lines 47 through 53	<b>16b</b>		
<b>c</b> Possessions tax credit (Form 5735, line 17 or 27)	<b>16c</b>		
<b>d</b> Credit for fuel from a nonconventional source	<b>16d</b>		
<b>e</b> Add lines 16a through 16d			<b>16e</b>
<b>17</b> Net regular tax. Subtract line 16e from line 15. If zero or less, <b>do not</b> file this form; you cannot claim this credit			<b>17</b>
<b>18</b> Tentative minimum tax (see instructions).			
<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 33.</li> <li>Corporations. Enter the amount from Form 4626, line 12.</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54.</li> </ul>			<b>18</b>
<b>19</b> Subtract line 18 from line 17. If zero or less, <b>do not</b> file this form; you cannot claim this credit			<b>19</b>
<b>20</b> <b>Qualified electric vehicle credit.</b> Enter the <b>smaller</b> of line 14 or 19 here and on Form 1040, line 54; Form 1120, Schedule J, line 6c; Form 1041, Schedule G, line 2b; or the appropriate line of your return. If line 19 is smaller than line 14, see instructions ▶			<b>20</b>

# Renewable Electricity and Refined Coal Production Credit

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

## Section A. Electricity produced at qualified facilities placed in service prior to October 23, 2004

**Caution:** If you also have credits from qualified facilities placed in service after October 22, 2004, complete Section A and then complete Section B below.

### Part I Current Year Credit

1	Kilowatt-hours produced and sold (see instructions) . . . . .	× 0.018		<b>1</b>									
2	Phaseout adjustment (see instructions) . . . . .	\$ . . . . . ×		<b>2</b>									
3	Credit before reduction. Subtract line 2 from line 1 . . . . .			<b>3</b>									
<b>Reduction for government grants, subsidized financing, and other credits:</b>													
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any other credits allowed for the project for this and all prior tax years . . . . .			<b>4</b>									
5	Total of additions to the capital account for the project for this and all prior tax years . . . . .			<b>5</b>									
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places . . . . .			<b>6</b>									
7	Multiply line 3 by line 6 . . . . .			<b>7</b>									
8	Subtract line 7 from line 3 . . . . .			<b>8</b>									
9	Section A credits from pass-through entities:	<table border="0" style="font-size: small;"> <tr> <td style="border-right: 1px solid black;"><b>If you are a—</b></td> <td><b>Then enter the credit(s) from—</b></td> </tr> <tr> <td style="border-right: 1px solid black;">a Shareholder . . . . .</td> <td>Schedule K-1 (Form 1120S), box 13, code G, H, or V</td> </tr> <tr> <td style="border-right: 1px solid black;">b Partner . . . . .</td> <td>Schedule K-1 (Form 1065), box 15, code G, H, or U</td> </tr> <tr> <td style="border-right: 1px solid black;">c Beneficiary . . . . .</td> <td>Schedule K-1 (Form 1041), line 14</td> </tr> </table>	<b>If you are a—</b>	<b>Then enter the credit(s) from—</b>	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	c Beneficiary . . . . .	Schedule K-1 (Form 1041), line 14		<b>9</b>	
<b>If you are a—</b>	<b>Then enter the credit(s) from—</b>												
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												
c Beneficiary . . . . .	Schedule K-1 (Form 1041), line 14												
10	<b>Current year credit.</b> Add lines 8 and 9 . . . . .			<b>10</b>									

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

11	Regular tax before credits (see instructions) . . . . .			<b>11</b>	
12	Alternative minimum tax (see instructions) . . . . .			<b>12</b>	
13	Add lines 11 and 12 . . . . .			<b>13</b>	
14a	Foreign tax credit . . . . .		<b>14a</b>		
b	Credits from Form 1040, lines 47 through 53 . . . . .		<b>14b</b>		
c	Possessions tax credit (Form 5735, line 17 or 27) . . . . .		<b>14c</b>		
d	Credit for fuel from a nonconventional source . . . . .		<b>14d</b>		
e	Qualified electric vehicle credit (Form 8834, line 20) . . . . .		<b>14e</b>		
f	Add lines 14a through 14e . . . . .			<b>14f</b>	
15	Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20 . . . . .			<b>15</b>	
16	Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0- . . . . .		<b>16</b>		
17	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions) . . . . .		<b>17</b>		
18	Tentative minimum tax (see instructions) . . . . .		<b>18</b>		
19	Enter the greater of line 17 or line 18 . . . . .			<b>19</b>	
20	Subtract line 19 from line 15. If zero or less, enter -0- . . . . .			<b>20</b>	
21	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 10 or line 20. Report the total of this amount and the amount from Section B, line 40 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 20 is smaller than line 10, see instructions . . . . .			<b>21</b>	

## Section B. Electricity and refined coal produced at qualified facilities placed in service after October 22, 2004

### Part I Current Year Credit

<b>Electricity produced at qualified facilities using wind, closed-loop biomass not modified for co-fire purposes, geothermal, and solar</b>					
1	Kilowatt-hours produced and sold (see instructions) . . . . .	× 0.018		<b>1</b>	
<b>Electricity produced at qualified facilities using open-loop biomass (cellulosic or agricultural livestock waste), small irrigation power, landfill gas, and trash combustion</b>					
2	Kilowatt-hours produced and sold after October 22, 2004 and before January 1, 2005 (see instructions) . . . . .	× 0.018		<b>2</b>	
3	Kilowatt-hours produced and sold after December 31, 2004 (see instructions) . . . . .	× .009		<b>3</b>	
4	Add lines 1, 2, and 3 . . . . .			<b>4</b>	

<b>5</b>	Phaseout adjustment (see instructions)	\$	×	<b>5</b>									
<b>6</b>	Subtract line 5 from line 4			<b>6</b>									
<b>Refined coal produced at a qualified refined coal production facility</b>													
<b>7</b>	Tons produced and sold (see instructions)		×	\$5.25	<b>7</b>								
<b>8</b>	Phaseout adjustment (see instructions)	\$	×		<b>8</b>								
<b>9</b>	Subtract line 8 from line 7				<b>9</b>								
<b>10</b>	Credit before reduction. Add lines 6 and 9				<b>10</b>								
<b>Reduction for government grants, subsidized financing, and other credits:</b>													
<b>11</b>	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any other credits allowed for the project for this and all prior tax years				<b>11</b>								
<b>12</b>	Total of additions to the capital account for the project for this and all prior tax years				<b>12</b>								
<b>13</b>	Divide line 11 by line 12. Show as a decimal carried to at least 4 places				<b>13</b>								
<b>14</b>	Multiply line 12 by the lesser of 1/2 or line 13				<b>14</b>								
<b>15</b>	Subtract line 14 from line 10				<b>15</b>								
<b>Electricity produced at qualified closed-loop biomass facilities modified to co-fire with coal, with other biomass, or both</b>													
<b>16</b>	Thermal content of closed-loop biomass used in the facilities				<b>16</b>								
<b>17</b>	Thermal content of all fuels used in the facilities				<b>17</b>								
<b>18</b>	Divide line 16 by line 17. Show as a decimal carried to at least two places				<b>18</b>								
<b>19</b>	Kilowatt-hours produced and sold (see instructions)		×	0.018	<b>19</b>								
<b>20</b>	Multiply line 19 by line 18				<b>20</b>								
<b>21</b>	Phaseout adjustment (see instructions)	\$	×		<b>21</b>								
<b>22</b>	Subtract line 21 from line 20				<b>22</b>								
<b>23</b>	Section B credits from pass-through entities:	<table border="1"> <thead> <tr> <th>If you are a—</th> <th>Then enter the credit(s) from—</th> </tr> </thead> <tbody> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 13, code 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> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), line 14</td> </tr> </tbody> </table>		If you are a—	Then enter the credit(s) 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	c Beneficiary	Schedule K-1 (Form 1041), line 14	<b>23</b>	
If you are a—	Then enter the credit(s) 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												
c Beneficiary	Schedule K-1 (Form 1041), line 14												
<b>24</b>	Add lines 15, 22, and 23				<b>24</b>								
<b>25</b>	Renewable electricity and refined coal production credit included on line 24 from passive activities (see instructions)				<b>25</b>								
<b>26</b>	Subtract line 25 from line 24				<b>26</b>								
<b>27</b>	Renewable electricity and refined coal production passive activity credit allowed for 2004 (see instructions)				<b>27</b>								
<b>28</b>	Carryback of renewable electricity and refined coal production credit from 2005 (see instructions)				<b>28</b>								
<b>29</b>	<b>Current year credit.</b> Add lines 26 through 28				<b>29</b>								

**Part II Allowable Credit**

<b>30</b>	Regular tax before credits (see instructions)	<b>30</b>	
<b>31</b>	Alternative minimum tax (see instructions)	<b>31</b>	
<b>32</b>	Add lines 30 and 31	<b>32</b>	
<b>33a</b>	Foreign tax credit	<b>33a</b>	
<b>b</b>	Credits from Form 1040, lines 47 through 53	<b>33b</b>	
<b>c</b>	Possessions tax credit (Form 5735, line 17 or 27)	<b>33c</b>	
<b>d</b>	Credit for fuel from a nonconventional source	<b>33d</b>	
<b>e</b>	Qualified electric vehicle credit (Form 8834, line 20)	<b>33e</b>	
<b>f</b>	Add lines 33a through 33e	<b>33f</b>	
<b>34</b>	Net income tax. Subtract line 33f from line 32. If zero, skip lines 35 through 38 and enter -0- on line 39	<b>34</b>	
<b>35</b>	Net regular tax. Subtract line 33f from line 30. If zero or less, enter -0-	<b>35</b>	
<b>36</b>	Enter 25% (.25) of the excess, if any, of line 35 over \$25,000 (see instructions)	<b>36</b>	
<b>37</b>	Subtract line 36 from line 34. If zero or less, enter -0-	<b>37</b>	
<b>38</b>	General business credit (see instructions)	<b>38</b>	
<b>39</b>	Subtract line 38 from line 37. If zero or less, enter -0-	<b>39</b>	
<b>40</b>	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 29 or line 39. Report this amount and the amount from Section A, line 21 (if any) 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 40 is smaller than line 29, see instructions	<b>40</b>	

# Qualified Adoption Expenses

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

Name(s) shown on return \_\_\_\_\_ Your social security number \_\_\_\_\_

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

- Eligible Child
- Employer-Provided Adoption Benefits
- Qualified Adoption Expenses

**Part I Information About Your Eligible Child or Children**—You must complete this part. See page 2 of the instructions for details, including what to do if you need more space.

1	(a) Child's name  First Last		(b) Child's year of birth	Check if child was—			(f) Child's identifying number
				(c) born before 1987 and was disabled	(d) a child with special needs	(e) a foreign child	
Child 1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	: : : :
Child 2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	: : : :

**Caution:** If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e), that begin on page 2, before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

**Part II Adoption Credit**

**Before you begin:** If you are filing Form 1040 and claiming the mortgage interest credit (see the instructions for Form 1040, line 53), complete **Form 8396**, Mortgage Interest Credit.

		Child 1	Child 2		
2 Maximum credit per child . . . . .	<b>2</b>	\$10,390	00	\$10,390	00
3 Did you file Form 8839 for a prior year? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See page 3 of the instructions for the amount to enter.	<b>3</b>				
4 Subtract line 3 from line 2 . . . . .	<b>4</b>				
5 Enter your total <b>qualified adoption                      expenses</b> (see page 3 of the instructions) <b>Caution:</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2004.	<b>5</b>				
6 Enter the <b>smaller</b> of line 4 or line 5 . . . . .	<b>6</b>				
7 Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12 . . . . .	<b>7</b>				
8 Enter your modified adjusted gross income (see page 4 of the instructions)	<b>8</b>				
9 Is line 8 more than \$155,860? <input type="checkbox"/> <b>No.</b> Skip lines 9 and 10, and enter -0- on line 11. <input type="checkbox"/> <b>Yes.</b> Subtract \$155,860 from line 8 . . . . .	<b>9</b>				
10 Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000" . . . . .	<b>10</b>			X	.
11 Multiply line 7 by line 10 . . . . .	<b>11</b>				
12 Subtract line 11 from line 7 . . . . .	<b>12</b>				
13 Credit carryforward from prior years. Enter the amount, if any, from line 23 of your <b>Credit                      Carryforward Worksheet</b> on page 4 of the <b>2003</b> Form 8839 instructions . . . . .	<b>13</b>				
14 Add lines 12 and 13 . . . . .	<b>14</b>				
15 Enter the amount from Form 1040, line 45, or Form 1040A, line 28 . . . . .	<b>15</b>				
16 <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 46 through 51, plus any mortgage interest credit from Form 8396, line 11. <b>1040A filers:</b> Enter the total of the amounts from Form 1040A, lines 29 through 33.	<b>16</b>				
17 Subtract line 16 from line 15 . . . . .	<b>17</b>				
18 <b>Adoption credit.</b> Enter the smaller of line 14 or line 17 here and on Form 1040, line 52, or Form 1040A, line 34. If line 17 is smaller than line 14, you may have a credit carryforward (see page 4 of the instructions) . . . . .	<b>18</b>				

**Part III Employer-Provided Adoption Benefits**

		Child 1		Child 2		
<b>19</b>	Maximum exclusion per child . . . . .	<b>19</b>	\$10,390 00	\$10,390 00		
<b>20</b>	Did you receive <b>employer-provided adoption benefits</b> for a prior year?  <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See page 4 of the instructions for the amount to enter.	<b>20</b>				
<b>21</b>	Subtract line 20 from line 19 . . . . .	<b>21</b>				
<b>22</b>	Enter the total amount of employer-provided adoption benefits you received in 2004. This amount should be shown in box 12 of your 2004 Form(s) W-2 with code <b>T</b> . . . . .	<b>22</b>				
<b>23</b>	Add the amounts on line 22 . . . . .					<b>23</b>
<b>24</b>	Enter the <b>smaller</b> of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2004, enter the amount from line 21.	<b>24</b>				
<b>25</b>	Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31 . . . . .					<b>25</b>
<b>26</b>	Enter your modified adjusted gross income (from the worksheet on page 5 of the instructions) . . . . .	<b>26</b>				
<b>27</b>	Is line 26 more than \$155,860?  <input type="checkbox"/> <b>No.</b> Skip lines 27 and 28, and enter -0- on line 29. <input type="checkbox"/> <b>Yes.</b> Subtract \$155,860 from line 26 . . . . .	<b>27</b>				
<b>28</b>	Divide line 27 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000" . . . . .	<b>28</b>			×	
<b>29</b>	Multiply line 25 by line 28 . . . . .	<b>29</b>				
<b>30</b>	<b>Excluded benefits.</b> Subtract line 29 from line 25 . . . . .					<b>30</b>
<b>31</b>	<b>Taxable benefits.</b> Is line 30 more than line 23?  <input type="checkbox"/> <b>No.</b> Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 7 of Form 1040 or 1040A. On the line next to line 7, enter "AB." <input type="checkbox"/> <b>Yes.</b> Subtract line 23 from line 30. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or 1040A by the amount on Form 8839, line 31, and enter the result on line 7 of Form 1040 or 1040A. On the line next to line 7, enter "SNE."					<b>31</b>



You may be able to claim the adoption credit in Part II on the front of this form if either of the following apply.

- The total adoption expenses you paid in 2004 were not fully reimbursed by your employer and the adoption became final in 2004 or earlier.
- You adopted a child with special needs and the adoption became final in 2004.

# Empowerment Zone and Renewal Community Employment Credit

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

### Part I Current Year Credit

<b>1</b> Enter the total qualified wages paid or incurred during <b>calendar year 2004</b> only (see instructions)		
<b>a</b> Qualified empowerment zone wages . . . . . \$..... X 20% (.20)	<b>1a</b>	
<b>b</b> Qualified renewal community wages . . . . . \$..... X 15% (.15)	<b>1b</b>	
<b>2</b> Add lines 1a and 1b. You <b>must</b> subtract this amount from your deduction for salaries and wages	<b>2</b>	
<b>3</b> Form 8844 credits from pass-through entities:		
If you are a—		Then enter the total of the current year credits from—
<b>a</b> Shareholder . . . . .		Schedule K-1 (Form 1120S), box 13, code G, H, or M . . . . .
<b>b</b> Partner . . . . .		Schedule K-1 (Form 1065), box 15, code G, H, or M . . . . .
<b>c</b> Beneficiary . . . . .		Schedule K-1 (Form 1041), line 14 . . . . .
<b>d</b> Patron . . . . .		Written statement from cooperative . . . . .
<b>4</b> Add lines 2 and 3 . . . . .	<b>3</b>	
<b>5</b> Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions) . . . . .	<b>4</b>	
<b>6</b> Subtract line 5 from line 4 . . . . .	<b>5</b>	
<b>7</b> Passive activity credit allowed for 2004 (see instructions) . . . . .	<b>6</b>	
<b>8</b> Carryforward of empowerment zone and renewal community employment credit to 2004 . . . . .	<b>7</b>	
<b>9</b> Carryback of empowerment zone and renewal community employment credit from 2005 (see instructions)	<b>8</b>	
<b>10</b> <b>Current year credit.</b> Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.) . . . . .	<b>9</b>	
	<b>10</b>	

### Part II Allowable Credit

<b>11</b> Regular tax before credits:		
• Individuals. Enter the amount from Form 1040, line 43 . . . . .	}	<b>11</b>
• 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 . . . . .		
<b>12</b> Alternative minimum tax:		
• Individuals. Enter the amount from Form 6251, line 35 . . . . .	}	<b>12</b>
• Corporations. Enter the amount from Form 4626, line 14 . . . . .		
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .		
<b>13</b> Add lines 11 and 12 . . . . .	<b>13</b>	
<b>14a</b> Foreign tax credit . . . . .	<b>14a</b>	
<b>b</b> Credits from Form 1040, lines 47 through 53 . . . . .	<b>14b</b>	
<b>c</b> Possessions tax credit (Form 5735, line 17 or 27) . . . . .	<b>14c</b>	
<b>d</b> Credit for fuel from a nonconventional source . . . . .	<b>14d</b>	
<b>e</b> Qualified electric vehicle credit (Form 8834, line 20) . . . . .	<b>14e</b>	
<b>f</b> Add lines 14a through 14e . . . . .	<b>14f</b>	
<b>15</b> Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 22 and enter -0- on line 23	<b>15</b>	
<b>16</b> Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-	<b>16</b>	
<b>17</b> Tentative minimum tax (see instructions) . . . . .	<b>17</b>	
<b>18</b> Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	<b>18</b>	
<b>19</b> Multiply line 17 by 75% (.75) . . . . .	<b>19</b>	
<b>20</b> Enter the greater of line 18 or line 19 . . . . .	<b>20</b>	
<b>21</b> Subtract line 20 from line 15. If zero or less, enter -0-	<b>21</b>	
<b>22</b> General business credit (see instructions) . . . . .	<b>22</b>	
<b>23</b> Subtract line 22 from line 21 . . . . .	<b>23</b>	
<b>24</b> <b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 10 or line 23 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 23 is smaller than line 10, see instructions . . . . .	<b>24</b>	

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) as shown on return

Identifying number

**Part I Current Year Credit**

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year				1																					
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-				2																					
3	Incremental increase. Subtract line 2 from line 1				3																					
4	Multiply line 3 by 20% (.20) (see instructions)				4																					
5	Indian employment credits from pass-through entities: <table border="1" style="margin-left: 20px;"> <tr> <td colspan="2">If you are a—</td> <td colspan="2">Then enter the total of the current year credit(s) from—</td> </tr> <tr> <td>a</td> <td>Shareholder</td> <td colspan="2">Schedule K-1 (Form 1120S), box 13, code G, H, or V</td> </tr> <tr> <td>b</td> <td>Partner</td> <td colspan="2">Schedule K-1 (Form 1065), box 15, code G, H, or U</td> </tr> <tr> <td>c</td> <td>Beneficiary</td> <td colspan="2">Schedule K-1 (Form 1041), line 14</td> </tr> <tr> <td>d</td> <td>Patron</td> <td colspan="2">Written statement from cooperative</td> </tr> </table>	If you are a—		Then enter the total of the current year credit(s) from—		a	Shareholder	Schedule K-1 (Form 1120S), box 13, code G, H, or V		b	Partner	Schedule K-1 (Form 1065), box 15, code G, H, or U		c	Beneficiary	Schedule K-1 (Form 1041), line 14		d	Patron	Written statement from cooperative						5
If you are a—		Then enter the total of the current year credit(s) from—																								
a	Shareholder	Schedule K-1 (Form 1120S), box 13, code G, H, or V																								
b	Partner	Schedule K-1 (Form 1065), box 15, code G, H, or U																								
c	Beneficiary	Schedule K-1 (Form 1041), line 14																								
d	Patron	Written statement from cooperative																								
6	<b>Current year credit.</b> Add lines 4 and 5. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.)					6																				

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

7	Regular tax before credits: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 1040, line 43</li> <li>• 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</li> <li>• 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</li> </ul>					7
8	Alternative minimum tax: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 35</li> <li>• Corporations. Enter the amount from Form 4626, line 14.</li> <li>• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56</li> </ul>					8
9	Add lines 7 and 8					9
10a	Foreign tax credit	10a				
b	Credits from Form 1040, lines 46 through 49 and 51 through 53	10b				
c	Possessions tax credit (Form 5735, line 17 or 27)	10c				
d	Credit for fuel from a nonconventional source	10d				
e	Qualified electric vehicle credit (Form 8834, line 20)	10e				
f	Add lines 10a through 10e.	10f				
11	Net income tax. Subtract line 10f from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11				
12	Net regular tax. Subtract line 10f from line 7. If zero or less, enter -0-	12				
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13				
14	Tentative minimum tax (see instructions): <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 33</li> <li>• Corporations. Enter the amount from Form 4626, line 12</li> <li>• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54</li> </ul>	14				
15	Enter the greater of line 13 or line 14	15				
16	Subtract line 15 from line 11. If zero or less, enter -0-	16				
17	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 6 or line 16 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 16 is smaller than line 6, see instructions	17				

**Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment  
Sequence No. **98**

Name(s) shown on return

Identifying number

**Note.** Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

**Part I Current Year Credit**

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)				<b>1</b>
2	Tips not subject to the credit provisions (see instructions)				<b>2</b>
3	Creditable tips. Subtract line 2 from line 1				<b>3</b>
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$87,900, see instructions and check here <input type="checkbox"/>				<b>4</b>
5	Form 8846 credits from pass-through entities:	If you are a—	Then enter the Form 8846 credits from—		<b>5</b>
		a Shareholder	Schedule K-1 (Form 1120S) box 13, code G, H, or P		
		b Partner	Schedule K-1 (Form 1065) box 15, code G, H, or P		
6	<b>Current year credit.</b> Add lines 4 and 5				<b>6</b>

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

7	Regular tax before credits:				
	• Individuals. Enter the amount from Form 1040, line 43	}			<b>7</b>
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return				
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return				
8	Alternative minimum tax:				
	• Individuals. Enter the amount from Form 6251, line 35	}			<b>8</b>
	• Corporations. Enter the amount from Form 4626, line 14.				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56				
9	Add lines 7 and 8				<b>9</b>
10a	Foreign tax credit		<b>10a</b>		
b	Credits from Form 1040, lines 47 through 53		<b>10b</b>		
c	Possessions tax credit (Form 5735, line 17 or 27)		<b>10c</b>		
d	Credit for fuel from a nonconventional source		<b>10d</b>		
e	Qualified electric vehicle credit (Form 8834, line 20)		<b>10e</b>		
f	Add lines 10a through 10e				<b>10f</b>
11	Net income tax. Subtract line 10f from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16				<b>11</b>
12	Net regular tax. Subtract line 10f from line 7. If zero or less, enter -0-		<b>12</b>		
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)		<b>13</b>		
14	Tentative minimum tax (see instructions):				
	• Individuals. Enter the amount from Form 6251, line 33	}	<b>14</b>		<b>15</b>
	• Corporations. Enter the amount from Form 4626, line 12				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54				
15	Enter the greater of line 13 or line 14				<b>15</b>
16	Subtract line 15 from line 11. If zero or less, enter -0-				<b>16</b>
17	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 6 or line 16 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 16 is smaller than line 6, see instructions				<b>17</b>

# Credit for Contributions to Selected Community Development Corporations

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

**Part I Current Year Credit**

<b>1</b> Total qualified community development corporation (CDC) contributions from Part I of Schedules A (Form 8847) . . . . .	<b>1</b>	
<b>2</b> Multiply line 1 by 5% (.05) . . . . .	<b>2</b>	
<b>3</b> CDC credits from pass-through entities:		
If you are a—	Then enter the total of the current year CDC credit(s) from—	
<b>a</b> Shareholder	Schedule K-1 (Form 1120S), box 13, code V } . . . . .	
<b>b</b> Partner	Schedule K-1 (Form 1065), box 15, code U } . . . . .	
<b>4</b> <b>Current year credit.</b> Add lines 2 and 3 . . . . .	<b>4</b>	

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

<b>5</b> Regular tax before credits:		
• Individuals. Enter the amount from Form 1040, line 43 . . . . .	}	<b>5</b>
• 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 . . . . .		
<b>6</b> Alternative minimum tax:		
• Individuals. Enter the amount from Form 6251, line 35 . . . . .	}	<b>6</b>
• Corporations. Enter the amount from Form 4626, line 14 . . . . .		
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .		
<b>7</b> Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8a</b> Foreign tax credit . . . . .	<b>8a</b>	
<b>b</b> Credits from Form 1040, lines 47 through 53 . . . . .	<b>8b</b>	
<b>c</b> Possessions tax credit (Form 5735, line 17 or 27) . . . . .	<b>8c</b>	
<b>d</b> Credit for fuel from a nonconventional source . . . . .	<b>8d</b>	
<b>e</b> Qualified electric vehicle credit (Form 8834, line 20) . . . . .	<b>8e</b>	
<b>f</b> Add lines 8a through 8e. . . . .	<b>8f</b>	
<b>9</b> Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14 . . . . .	<b>9</b>	
<b>10</b> Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0- . . . . .	<b>10</b>	
<b>11</b> Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions) . . . . .	<b>11</b>	
<b>12</b> Tentative minimum tax (see instructions):		
• Individuals. Enter the amount from Form 6251, line 33 . . . . .	}	<b>12</b>
• Corporations. Enter the amount from Form 4626, line 12 . . . . .		
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 . . . . .		
<b>13</b> Enter the greater of line 11 or line 12 . . . . .	<b>13</b>	
<b>14</b> Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	<b>14</b>	
<b>15</b> <b>Credit allowed for the current year.</b> Enter the <b>smaller</b> 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 . . . . .	<b>15</b>	

# Archer MSAs and Long-Term Care Insurance Contracts

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Name(s) shown on Form 1040

Social security number of MSA  
account holder. If both spouses  
have MSAs, see page 1 of the instructions ▶

**Section A. Archer MSAs.** If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

**Part I General Information.** See page 2 of the instructions.

		Yes	No
1a Did you or your employer make contributions to your Archer MSA for 2004? . . . . .	<b>1a</b>		
b If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)? . . . . .	<b>1b</b>		
c If line 1a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family			
2a If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2004?	<b>2a</b>		
b If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)? . . . . .	<b>2b</b>		
c If line 2a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family			

**Part II Archer MSA Contributions and Deductions.** See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part II for each spouse (see page 2 of the instructions).

3 Total employer contributions to your Archer MSA(s) for 2004 . . . . .	<b>3</b>			
4 Archer MSA contributions you made for 2004, including those made from January 1, 2005, through April 15, 2005, that were for 2004. Do not include rollovers (see page 4 of the instructions) . . . . .	<b>4</b>			
5 Limitation from the worksheet on page 3 of the instructions . . . . .	<b>5</b>			
6 Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) . . . . .	<b>6</b>			
7 <b>Archer MSA deduction.</b> Enter the <b>smallest</b> of line 4, 5, or 6. Also include this amount in the total on Form 1040, line 35. On the dotted line next to line 35, enter "MSA" and the amount . . . . .	<b>7</b>			

**Caution:** If line 4 is more than line 7, you may have to pay an additional tax (see page 4 of the instructions).

**Part III Archer MSA Distributions**

8a Total distributions you and your spouse received in 2004 from all Archer MSAs (see page 4 of the instructions) . . . . .	<b>8a</b>		
b Distributions included on line 8a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 8a that were withdrawn by the due date of your return (see page 4 of the instructions) . . . . .	<b>8b</b>		
c Subtract line 8b from line 8a . . . . .	<b>8c</b>		
9 Unreimbursed qualified medical expenses (see page 4 of the instructions). . . . .	<b>9</b>		
10 <b>Taxable Archer MSA distributions.</b> Subtract line 9 from line 8c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "MSA" and the amount . . . . .	<b>10</b>		
11a If any of the distributions included on line 10 meet any of the <b>Exceptions to the Additional 15% Tax</b> (see page 4 of the instructions), check here . . . . . ▶ <input type="checkbox"/>			
b <b>Additional 15% tax</b> (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "MSA" and the amount . . . . .	<b>11b</b>		

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2004 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 5 of the instructions).

12 Total distributions you received in 2004 from all Medicare Advantage MSAs (see page 5 of the instructions) . . . . .	<b>12</b>		
13 Unreimbursed qualified medical expenses (see page 5 of the instructions) . . . . .	<b>13</b>		
14 <b>Taxable Medicare Advantage MSA distributions.</b> Subtract line 13 from line 12. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount . . . . .	<b>14</b>		
15a If any of the distributions included on line 14 meet any of the <b>Exceptions to the Additional 50% Tax</b> (see page 5 of the instructions), check here . . . . . ▶ <input type="checkbox"/>			
b <b>Additional 50% tax</b> (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "Med MSA" and the amount . . . . .	<b>15b</b>		

Name of policyholder (as shown on Form 1040)

Social security number of policyholder ▶ : : :

**Section C. Long-Term Care (LTC) Insurance Contracts.** See **Filing Requirements for Section C** on page 6 of the instructions before completing this section.

If more than one Section C is attached, check here . . . . . ▶

**16a** Name of insured ▶ ..... **b** Social security number of insured ▶ : : :

**17** In 2004, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? . . . . .  **Yes**  **No**

**18** Was the insured a terminally ill individual? . . . . .  **Yes**  **No**

**Note:** If "Yes" and the **only** payments you received in 2004 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28.

**19** Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked . . . . . **19**

**Caution: Do not** use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.

**20** Enter the part of the amount on line 19 that is from **qualified** LTC insurance contracts . . . . . **20**

**21** Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions) . . . . . **21**

**22** Add lines 20 and 21 . . . . . **22**

**Note:** If you checked "Yes" on line 17 above, see **Multiple Payees** on page 7 of the instructions before completing lines 23 through 27.

**23** Multiply \$230 by the number of days in the LTC period . . . . . **23**

**24** Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions) . . . . . **24**

**25** Enter the **larger** of line 23 or line 24 . . . . . **25**

**26** Reimbursements for qualified LTC services provided for the insured during the LTC period . . . . . **26**

**Caution:** If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.

**27** Per diem limitation. Subtract line 26 from line 25 . . . . . **27**

**28** **Taxable payments.** Subtract line 27 from line 22. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount . . . . . **28**

**District of Columbia First-Time  
 Homebuyer Credit**

**2004**

Attachment  
 Sequence No. **106**

▶ Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

**Note:** Do not complete Parts I and II if you only have a **credit carryforward from 2003**.

**Part I General Information**

A Address of home qualifying for the credit (if different from the address shown on Form 1040)

<b>Information from settlement statement or deed</b> ▶	B Lot number	C Square number	D Settlement or closing date
--	--------------	-----------------	------------------------------

**Part II Tentative Credit**

1 Enter \$5,000 (\$2,500 if married filing separately). If the purchase price of the home was less than \$5,000, enter the purchase price (one-half of the purchase price if married filing separately). If someone other than a spouse also held an interest in the home, enter only your share of the \$5,000 (or, if smaller, your share of the purchase price) (see instructions) . . . . .	<b>1</b>			
2 Enter your modified adjusted gross income (see instructions) . . . . .	<b>2</b>			
3 Is line 2 more than \$70,000 (\$110,000 if married filing jointly)?  <b>No.</b> Skip lines 3 through 5 and enter the amount from line 1 on line 6. <b>Yes.</b> Subtract \$70,000 (\$110,000 if married filing jointly) from the amount on line 2 . . . . .	<b>3</b>			
4 Divide line 3 by \$20,000 and enter the result as a decimal (rounded to at least three places). <b>Do not</b> enter more than "1.000" . . . . .	<b>4</b>	×	.	
5 Multiply line 1 by line 4 . . . . .	<b>5</b>			
6 Subtract line 5 from line 1. This is your <b>tentative credit</b> . . . . .	<b>6</b>			

**Part III Credit Carryforward From 2003**

7 Enter the amount from line 12 of your 2003 Form 8859 . . . . .	<b>7</b>			
--	----------	--	--	--

**Part IV Tax Liability Limit**

8 Enter the amount from Form 1040, line 45 . . . . .	<b>8</b>			
9 Enter the total of the amounts from Form 1040, lines 46 through 52, plus any mortgage interest credit from Form 8396, line 11 . . . . .	<b>9</b>			
10 Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to line 12 . . . . .	<b>10</b>			
11 <b>Current year credit.</b> If you completed Part II, enter the <b>smaller</b> of line 6 or line 10. If you completed Part III, enter the <b>smaller</b> of line 7 or line 10. Also include this amount on Form 1040, line 53, and check box <b>b</b> on that line . . . . .	<b>11</b>			
12 <b>Credit carryforward to 2005.</b> Subtract line 11 from line 6 or line 7, whichever applies . . . . .	<b>12</b>			

**Qualified Zone Academy Bond Credit**

▶ Attach to your tax return.

Name

Employer identification number

**Part I Current Year Credit**

	(a) Bond issuer's name, city or town, and state	(b) Month and year bond issued	(c) Outstanding principal amount of bond	(d) Credit rate	(e) Credit ((c) x (d))
<b>1</b>					

<b>2a</b> Qualified zone academy bond credit from Schedule K-1 (Form 1120S), box 13, code V . . . . .	<b>2a</b>		
<b>b</b> Enter the S corporation's employer identification number (EIN) . . . . .			
<b>3 Current year credit.</b> Add line 2a and all amounts on line 1, column (e). <b>Caution:</b> You must include this amount in gross income <b>before</b> going to Part II below . . . . .	<b>3</b>		

**Note:** S corporations—stop here—do not complete Part II (see instructions).

**Part II Allowable Credit**

<b>4</b> Regular tax before credits:			
• Individuals. Enter the amount from Form 1040, line 43 . . . . .	}		<b>4</b>
• Corporations. Enter the amount from Form 1120, Schedule J, line 3, or the applicable line of your return . . . . .			
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .			
<b>5</b> Alternative minimum tax:			
• Individuals. Enter the amount from Form 6251, line 35 . . . . .	}		<b>5</b>
• Corporations. Enter the amount from Form 4626, line 14 . . . . .			
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .			
<b>6</b> Add line 4 and line 5 . . . . .			<b>6</b>
<b>7a</b> Foreign tax credit . . . . .	<b>7a</b>		
<b>b</b> Credits from Form 1040, lines 46 through 49 and 51 through 53 . . . . .	<b>7b</b>		
<b>c</b> Possessions tax credit (Form 5735, line 17 or 27) . . . . .	<b>7c</b>		
<b>d</b> Credit for fuel from a nonconventional source . . . . .	<b>7d</b>		
<b>e</b> Qualified electric vehicle credit (Form 8834, line 20) . . . . .	<b>7e</b>		
<b>f</b> General business credit (see instructions). . . . .	<b>7f</b>		
<b>g</b> Credit for prior year minimum tax . . . . .	<b>7g</b>		
<b>h</b> Add lines 7a through 7g . . . . .			<b>7h</b>
<b>8</b> Net income tax. Subtract line 7h from line 6 . . . . .			<b>8</b>
<b>9 Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 3 or line 8 here and on Form 1040, line 54; Form 1120, Schedule J, line 6f; Form 1041, Schedule G, line 3; or the applicable line of your return. <b>Caution:</b> If line 9 is <b>smaller</b> than line 3, you generally should deduct the unallowed credit in figuring your taxable income for this tax year. Because this deduction will affect the allowable credit, refigure the unallowed credit until it equals the deduction. However, you may be able to deduct the unallowed credit attributable to bonds sold after September 25, 2000, in the next tax year (see instructions) . . . . .			<b>9</b>

**Welfare-to-Work Credit**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

**Part I Current Year Credit**

<p><b>1</b> Enter on the applicable line below the qualified first- or second-year wages paid or incurred during the tax year and multiply by the percentage shown for services of employees who are certified as long-term family assistance recipients. Members of a controlled group, see instructions.</p>				
<b>a</b>	Qualified first-year wages . . . . . \$ . . . . . × 35% (.35)	<b>1a</b>		
<b>b</b>	Qualified second-year wages . . . . . \$ . . . . . × 50% (.50)	<b>1b</b>		
<b>2</b>	Add lines 1a and 1b. You <b>must</b> subtract this amount from your deduction for salaries and wages	<b>2</b>		
<b>3</b>	Welfare-to-work credits from pass-through entities:	<b>3</b>		
	If you are a—			Then enter the total of the credits from—
	<b>a</b> Shareholder . . . . .			Schedule K-1 (Form 1120S), box 13, code G, H, or K
	<b>b</b> Partner . . . . .			Schedule K-1 (Form 1065), box 15, code G, H, or K
<b>c</b> Beneficiary . . . . .	Schedule K-1 (Form 1041), line 14 . . . . .			
<b>d</b> Patron . . . . .	Written statement from cooperative . . . . .			
<b>4</b>	<b>Current year credit.</b> Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.) . . . . .	<b>4</b>		

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

<b>5</b> Regular tax before credits:			
•	Individuals. Enter the amount from Form 1040, line 43 . . . . .	}	<b>5</b>
•	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 . . . . .		
<b>6</b> Alternative minimum tax:			
•	Individuals. Enter the amount from Form 6251, line 35 . . . . .	}	<b>6</b>
•	Corporations. Enter the amount from Form 4626, line 14 . . . . .		
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .		
<b>7</b>	Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8a</b>	Foreign tax credit . . . . .	<b>8a</b>	
<b>b</b>	Credits from Form 1040, lines 47 through 53. . . . .	<b>8b</b>	
<b>c</b>	Possessions tax credit (Form 5735, line 17 or 27) . . . . .	<b>8c</b>	
<b>d</b>	Credit for fuel from a nonconventional source . . . . .	<b>8d</b>	
<b>e</b>	Qualified electric vehicle credit (Form 8834, line 20) . . . . .	<b>8e</b>	
<b>f</b>	Add lines 8a through 8e. . . . .	<b>8f</b>	
<b>9</b>	Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14 . . . . .	<b>9</b>	
<b>10</b>	Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0- . . . . .	<b>10</b>	
<b>11</b>	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions) . . . . .	<b>11</b>	
<b>12</b> Tentative minimum tax (see instructions):			
•	Individuals. Enter the amount from Form 6251, line 33 . . . . .	}	<b>12</b>
•	Corporations. Enter the amount from Form 4626, line 12 . . . . .		
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 . . . . .		
<b>13</b>	Enter the greater of line 11 or line 12 . . . . .	<b>13</b>	
<b>14</b>	Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	<b>14</b>	
<b>15</b>	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> 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	<b>15</b>	

## Information To Claim Earned Income Credit After Disallowance

OMB No. 1545-1619

Attachment  
Sequence No. **43A**

▶ **Attach to your tax return.**

▶ **See back of form.**

Your social security number

- Before you begin:**
- ✓ See your tax return instructions or **Pub. 596**, Earned Income Credit (EIC), for the year for which you are filing this form to make sure you can take the earned income credit (EIC) **and** to find out who is a qualifying child.
  - ✓ If you have a qualifying child, complete **Schedule EIC** before you fill in this form.
  - ✓ **Do not** file this form if, for a year after 2001, you are taking the EIC without a qualifying child **and** the only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on **Schedule EIC** was not your qualifying child.
  - ✓ **Do not** use this form for a year prior to 2002. Instead, use the November 2000 revision of **Form 8862**.

### Part I All Filers

- 1 Enter the year for which you are filing this form (for example, 2004) . . . . . ▶
- 2 If the **only** reason your EIC was reduced or disallowed in the earlier year was because you incorrectly reported your earned income or investment income, check "Yes." Otherwise, check "No" . . . . . ▶  **Yes**  **No**  
**Caution.** If you checked "Yes," **stop. Do not** fill in the rest of this form. But you must attach it to your tax return to take the EIC. If you checked "No," continue.
- 3 Could you (or your spouse if filing jointly) be claimed as a qualifying child of another person for the year shown on line 1? . . . . . ▶  **Yes**  **No**  
**Caution.** If you checked "Yes," **stop.** You cannot take the EIC. If you checked "No," continue.

### Part II Filers Without a Qualifying Child

- 4 Enter the **number of days** during the year shown on line 1 that you lived in the United States . . . . . ▶
- Caution.** If you entered less than **183** (**184** if the year on line 1 is 2004), **stop.** You cannot take the EIC. See the instructions.
- 5 If married filing a joint return, enter the **number of days** during the year shown on line 1 that your spouse lived in the United States . . . . . ▶
- Caution.** If you entered less than **183** (**184** if the year on line 1 is 2004), **stop.** You cannot take the EIC. See the instructions.

### Part III Filers With a Qualifying Child or Children

**Note.** **Child 1** and **Child 2** are the same children you listed as Child 1 and Child 2 on **Schedule EIC** for the year shown on line 1 above.

- 6 Enter the **number of days** each child lived with you in the United States during the year shown on line 1 above:
  - a **Child 1** ▶       b **Child 2** . . . . . ▶**Caution.** If you entered less than **183** for either child (**184** if the year on line 1 is 2004), you cannot take the EIC based on that child, unless the special rule for a child who was born or died during the year shown on line 1 applies. See the instructions.
- 7 If your child was born or died during the year shown on line 1, enter the month and day the child was born and/or died. Otherwise, skip this line.
  - a **Child 1** ▶ (1) Month and day of birth (MM/DD) ▶   /      (2) Month and day of death (MM/DD) ▶   /
  - b **Child 2** ▶ (1) Month and day of birth (MM/DD) ▶   /      (2) Month and day of death (MM/DD) ▶   /
- 8 Enter the address where you and the child lived together during the year shown on line 1. If you lived with the child at more than one address during the year, attach a list of the addresses where you lived:
  - a **Child 1** ▶ Number and street . . . . .  
 City or town, state, and ZIP code . . . . .
  - b **Child 2** ▶ If same as shown for child 1, check this box ▶  . Otherwise, enter below:  
 Number and street . . . . .  
 City or town, state, and ZIP code . . . . .
- 9 Did any other person (except your spouse, if filing jointly, and your dependents under age 19) live with child 1 or child 2 for more than half the year shown on line 1? . . . . . ▶  **Yes**  **No**  
 If "Yes," enter that person's name and relationship to the child below. If more than one other person lived with the child for more than half the year, attach a list of each person's name and relationship to the child:
  - a **Other person living with child 1:** Name . . . . .  
 Relationship to child 1 . . . . .
  - b **Other person living with child 2:** If same as shown for child 1, check this box ▶  . Otherwise, enter below:  
 Name . . . . .  
 Relationship to child 2 . . . . .

**Caution.** The IRS may ask you to provide additional information to verify your eligibility to claim the EIC.

## Education Credits (Hope and Lifetime Learning Credits)

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No. **50**

Name(s) shown on return

Your social security number

**Caution:** You **cannot** take both an education credit and the tuition and fees deduction (Form 1040, line 27, or Form 1040A, line 19) for the **same student** in the same year.

**Part I Hope Credit. Caution:** You **cannot** take the Hope credit for more than **2** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return) First name ..... Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). <b>Do not</b> enter more than \$2,000 for each student.	(d) Enter the <b>smaller</b> of the amount in column (c) or \$1,000	(e) Subtract column (d) from column (c)	(f) Enter one-half of the amount in column (e)

**2** Add the amounts in columns (d) and (f) . . . . . **2**

**3** Tentative Hope credit. Add the amounts on line 2, columns (d) and (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ▶ **3**

**Part II Lifetime Learning Credit**

4	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)

**5** Add the amounts on line 4, column (c), and enter the total . . . . . **5**

**6** Enter the **smaller** of line 5 or \$10,000 . . . . . **6**

**7** Tentative lifetime learning credit. Multiply line 6 by 20% (.20) and go to Part III . . ▶ **7**

**Part III Allowable Education Credits**

<b>8</b> Tentative education credits. Add lines 3 and 7 . . . . .	<b>8</b>	
<b>9</b> Enter: \$105,000 if married filing jointly; \$52,000 if single, head of household, or qualifying widow(er) . . . . .	<b>9</b>	
<b>10</b> Enter the amount from Form 1040, line 37*, or Form 1040A, line 22 . . . . .	<b>10</b>	
<b>11</b> Subtract line 10 from line 9. If zero or less, <b>stop</b> ; you cannot take any education credits . . . . .	<b>11</b>	
<b>12</b> Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>12</b>	
<b>13</b> If line 11 is equal to or more than line 12, enter the amount from line 8 on line 14 and go to line 15. If line 11 is less than line 12, divide line 11 by line 12. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>13</b>	× .
<b>14</b> Multiply line 8 by line 13 . . . . . ▶	<b>14</b>	
<b>15</b> Enter the amount from Form 1040, line 45, or Form 1040A, line 28 . . . . .	<b>15</b>	
<b>16</b> Enter the total, if any, of your credits from Form 1040, lines 46 through 48, or Form 1040A, lines 29 and 30 . . . . .	<b>16</b>	
<b>17</b> Subtract line 16 from line 15. If zero or less, <b>stop</b> ; you cannot take any education credits . . . . . ▶	<b>17</b>	
<b>18</b> <b>Education credits.</b> Enter the <b>smaller</b> of line 14 or line 17 here and on Form 1040, line 49, or Form 1040A, line 31 . . . . . ▶	<b>18</b>	

\* If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

# Return of U.S. Persons With Respect to Certain Foreign Partnerships

# 2004

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return. See separate instructions.**  
Information furnished for the foreign partnership's tax year beginning \_\_\_\_\_, 2004, and ending \_\_\_\_\_, 20\_\_\_\_

Attachment Sequence No. **118**

Name of person filing this return	Filer's identifying number
-----------------------------------	----------------------------

Filer's address (if you are not filing this form with your tax return)	<b>A</b> Category of filer (see <b>Categories of Filers</b> in the instructions and check applicable box(es)): 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/>
	<b>B</b> Filer's tax year beginning _____, 20____, and ending _____, 20____

<b>C</b> Filer's share of liabilities: Nonrecourse \$ _____	Qualified nonrecourse financing \$ _____	Other \$ _____
---	--	----------------

<b>D</b> If filer is a member of a consolidated group but not the parent, enter the following information about the parent:	
Name _____	EIN _____
Address _____	

E Information about certain other partners (see instructions)			(4) Check applicable box(es)		
(1) Name	(2) Address	(3) Identifying number	Category 1	Category 2	Constructive owner

<b>F1</b> Name and address of foreign partnership	<b>2</b> EIN (if any) _____  <b>3</b> Country under whose laws organized _____
---	--

<b>4</b> Date of organization	<b>5</b> Principal place of business	<b>6</b> Principal business activity code number	<b>7</b> Principal business activity	<b>8a</b> Functional currency	<b>8b</b> Exchange rate (see instr.)
-------------------------------	--------------------------------------	--	--------------------------------------	-------------------------------	--------------------------------------

<b>G</b> Provide the following information for the foreign partnership's tax year:	
<b>1</b> Name, address, and identifying number of agent (if any) in the United States	<b>2</b> Check if the foreign partnership must file: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input type="checkbox"/> Form 1065 or 1065-B Service Center where Form 1065 or 1065-B is filed: _____
<b>3</b> Name and address of foreign partnership's agent in country of organization, if any	<b>4</b> Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

**5** Were any special allocations made by the foreign partnership? . . . . . ▶  Yes  No

**6** Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, attached to this return (see instructions). . . . . ▶ \_\_\_\_\_

**7** How is this partnership classified under the law of the country in which it is organized? . . . ▶ \_\_\_\_\_

**8** Did the partnership own any separate units within the meaning of Regulations section 1.1503-2(c)(3) or (4)? . . ▶  Yes  No

**9** Does this partnership meet **both** of the following requirements?

<ul style="list-style-type: none"> <li>• The partnership's total receipts for the tax year were less than \$250,000 and</li> <li>• The value of the partnership's total assets at the end of the tax year was less than \$600,000.</li> </ul>	} . . . . . ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No
---	--

If "Yes," **do not** complete Schedules L, M-1, and M-2.

<b>Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.	
	▶ _____ Signature of general partner or limited liability company member	▶ _____ Date

<b>Paid Preparer Sign and Complete Only If Form is Filed Separately.</b>	Preparer's signature ▶ _____	Date _____	Check if self-employed ▶ <input type="checkbox"/>	Preparer's SSN or PTIN _____
	Firm's name (or yours if self-employed), address, and ZIP code ▶ _____	EIN ▶ _____	Phone no. ( ) _____	

**Schedule A**

**Constructive Ownership of Partnership Interest.** Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

**a**  Owns a direct interest **b**  Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner

**Schedule A-1 Certain Partners of Foreign Partnership** (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner?  **Yes**  **No**

**Schedule A-2**

**Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

**Schedule B Income Statement—Trade or Business Income**

**Caution:** Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

<b>Income</b>	<b>1a</b> Gross receipts or sales	<b>1a</b>		
	<b>b</b> Less returns and allowances	<b>1b</b>		<b>1c</b>
	<b>2</b> Cost of goods sold			<b>2</b>
	<b>3</b> Gross profit. Subtract line 2 from line 1c			<b>3</b>
	<b>4</b> Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			<b>4</b>
	<b>5</b> Net farm profit (loss) (attach Schedule F (Form 1040))			<b>5</b>
	<b>6</b> Net gain (loss) from Form 4797, Part II, line 17			<b>6</b>
	<b>7</b> Other income (loss) (attach statement)			<b>7</b>
<b>8 Total income (loss).</b> Combine lines 3 through 7			<b>8</b>	
<b>Deductions</b> (see page 8 of the instructions for limitations)	<b>9</b> Salaries and wages (other than to partners) (less employment credits)			<b>9</b>
	<b>10</b> Guaranteed payments to partners			<b>10</b>
	<b>11</b> Repairs and maintenance			<b>11</b>
	<b>12</b> Bad debts			<b>12</b>
	<b>13</b> Rent			<b>13</b>
	<b>14</b> Taxes and licenses			<b>14</b>
	<b>15</b> Interest			<b>15</b>
	<b>16a</b> Depreciation (if required, attach Form 4562)	<b>16a</b>		
	<b>b</b> Less depreciation reported elsewhere on return	<b>16b</b>		<b>16c</b>
	<b>17</b> Depletion ( <b>Do not</b> deduct oil and gas depletion.)			<b>17</b>
	<b>18</b> Retirement plans, etc.			<b>18</b>
	<b>19</b> Employee benefit programs			<b>19</b>
	<b>20</b> Other deductions (attach statement)			<b>20</b>
	<b>21 Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20.			<b>21</b>
<b>22 Ordinary business income (loss)</b> from trade or business activities. Subtract line 21 from line 8			<b>22</b>	

**Schedule D Capital Gains and Losses**

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

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
<b>1</b>					
<b>2</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .					<b>2</b>
<b>3</b> Short-term capital gain (loss) from like-kind exchanges from Form 8824 . . . . .					<b>3</b>
<b>4</b> Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts . . . . .					<b>4</b>
<b>5 Net short-term capital gain or (loss).</b> Combine lines 1 through 4 in column (f). Enter here and on Form 8865, Schedule K, line 8 or 11 . . . . .					<b>5</b>

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

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
<b>6</b>					
<b>7</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .					<b>7</b>
<b>8</b> Long-term capital gain (loss) from like-kind exchanges from Form 8824 . . . . .					<b>8</b>
<b>9</b> Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts . . . . .					<b>9</b>
<b>10</b> Capital gain distributions . . . . .					<b>10</b>
<b>11 Net long-term capital gain or (loss).</b> Combine lines 6 through 10 in column (f). Enter here and on Form 8865, Schedule K, line 9a or 11 . . . . .					<b>11</b>

<b>Schedule K Partners' Distributive Share Items</b>		<b>Total amount</b>	
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) (page 2, line 22)	<b>1</b>	
	<b>2</b> Net rental real estate income (loss) ( <i>attach Form 8825</i> )	<b>2</b>	
	<b>3a</b> Other gross rental income (loss)	<b>3a</b>	
	<b>b</b> Expenses from other rental activities ( <i>attach statement</i> )	<b>3b</b>	
	<b>c</b> Other net rental income (loss). Subtract line 3b from line 3a	<b>3c</b>	
	<b>4</b> Guaranteed payments	<b>4</b>	
	<b>5</b> Interest income	<b>5</b>	
	<b>6</b> Dividends: <b>a</b> Ordinary dividends	<b>6b</b>	<b>6a</b>
	<b>b</b> Qualified dividends		
	<b>7</b> Royalties	<b>7</b>	
	<b>8</b> Net short-term capital gain (loss)	<b>8</b>	
<b>9a</b> Net long-term capital gain (loss)	<b>9a</b>		
<b>b</b> Collectibles (28%) gain (loss)	<b>9b</b>		
<b>c</b> Unrecaptured section 1250 gain ( <i>attach statement</i> )	<b>9c</b>		
<b>10</b> Net section 1231 gain (loss) ( <i>attach Form 4797</i> )	<b>10</b>		
<b>11</b> Other income (loss) ( <i>attach statement</i> )	<b>11</b>		
<b>Deductions</b>	<b>12</b> Section 179 deduction ( <i>attach Form 4562</i> )	<b>12</b>	
	<b>13a</b> Contributions	<b>13a</b>	
	<b>b</b> Deductions related to portfolio income ( <i>attach statement</i> )	<b>13b</b>	
	<b>c</b> Investment interest expense	<b>13c</b>	
	<b>d</b> Section 59(e)(2) expenditures: <b>(1)</b> Type ▶ <b>(2)</b> Amount ▶	<b>13d(2)</b>	
<b>e</b> Other deductions ( <i>attach statement</i> )	<b>13e</b>		
<b>Self-Employment</b>	<b>14a</b> Net earnings (loss) from self-employment	<b>14a</b>	
	<b>b</b> Gross farming or fishing income	<b>14b</b>	
	<b>c</b> Gross nonfarm income	<b>14c</b>	
<b>Credits &amp; Credit Recapture</b>	<b>15a</b> Low-income housing credit (section 42(j)(5))	<b>15a</b>	
	<b>b</b> Low-income housing credit (other)	<b>15b</b>	
	<b>c</b> Qualified rehabilitation expenditures (rental real estate) ( <i>attach Form 3468</i> )	<b>15c</b>	
	<b>d</b> Other rental real estate credits	<b>15d</b>	
	<b>e</b> Other rental credits	<b>15e</b>	
	<b>f</b> Other credits and credit recapture ( <i>attach statement</i> )	<b>15f</b>	
<b>Foreign Transactions</b>	<b>16a</b> Name of country or U.S. possession ▶	<b>16b</b>	
	<b>b</b> Gross income from all sources		
	<b>c</b> Gross income sourced at partner level	<b>16c</b>	
	<i>Foreign gross income sourced at partnership level</i>	<b>16f</b>	
	<b>d</b> Passive ▶ <b>e</b> Listed categories ( <i>attach statement</i> ) ▶ <b>f</b> General limitation ▶		
	<i>Deductions allocated and apportioned at partner level</i>	<b>16h</b>	
	<b>g</b> Interest expense ▶ <b>h</b> Other ▶		
	<i>Deductions allocated and apportioned at partnership level to foreign source income</i>	<b>16k</b>	
<b>i</b> Passive ▶ <b>j</b> Listed categories ( <i>attach statement</i> ) ▶ <b>k</b> General limitation ▶			
<b>l</b> Foreign taxes: <b>(1)</b> Paid ▶ <b>(2)</b> Accrued ▶	<b>16l(2)</b>		
<b>m</b> Reduction in taxes available for credit ( <i>attach statement</i> )	<b>16m</b>		
<b>Alternative Minimum Tax (AMT) Items</b>	<b>17a</b> Post-1986 depreciation adjustment	<b>17a</b>	
	<b>b</b> Adjusted gain or loss	<b>17b</b>	
	<b>c</b> Depletion (other than oil and gas)	<b>17c</b>	
	<b>d</b> Oil, gas, and geothermal properties—gross income	<b>17d</b>	
	<b>e</b> Oil, gas, and geothermal properties—deductions	<b>17e</b>	
	<b>f</b> Other AMT items ( <i>attach statement</i> )	<b>17f</b>	
<b>Other Information</b>	<b>18a</b> Tax-exempt interest income	<b>18</b>	
	<b>b</b> Other tax-exempt income	<b>18b</b>	
	<b>c</b> Nondeductible expenses	<b>18c</b>	
	<b>19a</b> Distributions of cash and marketable securities	<b>19</b>	
	<b>b</b> Distributions of other property	<b>19b</b>	
	<b>20a</b> Investment income	<b>20a</b>	
<b>b</b> Investment expenses	<b>20b</b>		
<b>c</b> Other items and amounts ( <i>attach statement</i> )			

**Schedule L Balance Sheets per Books.** (Not required if Item G9, page 1, is answered "Yes.")

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
<b>1</b> Cash . . . . .				
<b>2a</b> Trade notes and accounts receivable . . . . .				
<b>b</b> Less allowance for bad debts . . . . .				
<b>3</b> Inventories . . . . .				
<b>4</b> U.S. government obligations . . . . .				
<b>5</b> Tax-exempt securities . . . . .				
<b>6</b> Other current assets ( <i>attach statement</i> ) . . . . .				
<b>7</b> Mortgage and real estate loans . . . . .				
<b>8</b> Other investments ( <i>attach statement</i> ) . . . . .				
<b>9a</b> Buildings and other depreciable assets . . . . .				
<b>b</b> Less accumulated depreciation . . . . .				
<b>10a</b> Depletable assets . . . . .				
<b>b</b> Less accumulated depletion . . . . .				
<b>11</b> Land (net of any amortization) . . . . .				
<b>12a</b> Intangible assets (amortizable only) . . . . .				
<b>b</b> Less accumulated amortization . . . . .				
<b>13</b> Other assets ( <i>attach statement</i> ) . . . . .				
<b>14</b> <b>Total assets</b> . . . . .				
<b>Liabilities and Capital</b>				
<b>15</b> Accounts payable . . . . .				
<b>16</b> Mortgages, notes, bonds payable in less than 1 year . . . . .				
<b>17</b> Other current liabilities ( <i>attach statement</i> ) . . . . .				
<b>18</b> All nonrecourse loans . . . . .				
<b>19</b> Mortgages, notes, bonds payable in 1 year or more . . . . .				
<b>20</b> Other liabilities ( <i>attach statement</i> ) . . . . .				
<b>21</b> Partners' capital accounts . . . . .				
<b>22</b> <b>Total liabilities and capital</b> . . . . .				

**Schedule M Balance Sheets for Interest Allocation**

	(a) Beginning of tax year	(b) End of tax year
<b>1</b> Total U.S. assets . . . . .		
<b>2</b> Total foreign assets:		
<b>a</b> Passive income category . . . . .		
<b>b</b> Listed categories ( <i>attach statement</i> ) . . . . .		
<b>c</b> General limitation income category . . . . .		

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return.** (Not required if Item G9, page 1, is answered "Yes.")

<b>1</b> Net income (loss) per books . . . . .			<b>6</b> Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):		
<b>2</b> Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books this year (itemize): . . . . .			<b>a</b> Tax-exempt interest \$ . . . . .		
<b>3</b> Guaranteed payments (other than health insurance) . . . . .			<b>7</b> Deductions included on Schedule K, lines 1 through 13e, 16l(1), and 16l(2), not charged against book income this year (itemize): . . . . .		
<b>4</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 13e, 16l(1), and 16l(2) (itemize):			<b>a</b> Depreciation \$ . . . . .		
<b>a</b> Depreciation \$ . . . . .					
<b>b</b> Travel and entertainment \$ . . . . .			<b>8</b> Add lines 6 and 7 . . . . .		
<b>5</b> Add lines 1 through 4 . . . . .			<b>9</b> Income (loss). Subtract line 8 from line 5 . . . . .		

**Schedule M-2 Analysis of Partners' Capital Accounts.** (Not required if Item G9, page 1, is answered "Yes.")

<b>1</b> Balance at beginning of year . . . . .			<b>6</b> Distributions: <b>a</b> Cash . . . . .		
<b>2</b> Capital contributed:			<b>b</b> Property . . . . .		
<b>a</b> Cash . . . . .			<b>7</b> Other decreases (itemize): . . . . .		
<b>b</b> Property . . . . .					
<b>3</b> Net income (loss) per books . . . . .					
<b>4</b> Other increases (itemize): . . . . .			<b>8</b> Add lines 6 and 7 . . . . .		
			<b>9</b> Balance at end of year. Subtract line 8 from line 5 . . . . .		
<b>5</b> Add lines 1 through 4 . . . . .					

**Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities**

**Important:** Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
<b>1</b> Sales of inventory . . . . .				
<b>2</b> Sales of property rights (patents, trademarks, etc.)				
<b>3</b> Compensation received for technical, managerial, engineering, construction, or like services . . . . .				
<b>4</b> Commissions received . . . . .				
<b>5</b> Rents, royalties, and license fees received . . . . .				
<b>6</b> Distributions received . . . . .				
<b>7</b> Interest received . . . . .				
<b>8</b> Other . . . . .				
<b>9</b> Add lines 1 through 8 . . . . .				
<b>10</b> Purchases of inventory . . . . .				
<b>11</b> Purchases of tangible property other than inventory . . . . .				
<b>12</b> Purchases of property rights (patents, trademarks, etc.) . . . . .				
<b>13</b> Compensation paid for technical, managerial, engineering, construction, or like services . . . . .				
<b>14</b> Commissions paid . . . . .				
<b>15</b> Rents, royalties, and license fees paid . . . . .				
<b>16</b> Distributions paid . . . . .				
<b>17</b> Interest paid . . . . .				
<b>18</b> Other . . . . .				
<b>19</b> Add lines 10 through 18 . . . . .				
<b>20</b> Amounts borrowed (enter the maximum loan balance during the year)—see instructions . . . . .				
<b>21</b> Amounts loaned (enter the maximum loan balance during the year)—see instructions . . . . .				

**Schedule K-1  
(Form 8865)**

Department of the Treasury  
Internal Revenue Service

Tax year beginning \_\_\_\_\_, 2004  
and ending \_\_\_\_\_, 200\_\_

**2004** or

Final K-1

Amended K-1

OMB No. 1545-1668

**Partner's Share of Income, Deductions, Credits, etc.** ▶ See back of form and separate instructions.

**Part I Information About the Partnership**

**A** Partnership's employer identification number

**B** Partnership's name, address, city, state, and ZIP code

**Part II Information About the Partner**

**C** Partner's identifying number

**D** Partner's name, address, city, state, and ZIP code

**E** Partner's share of profit, loss, capital, and deductions:

	Beginning		Ending	
Profit	%		%	
Loss	%		%	
Capital	%		%	
Deductions	%		%	

**F** Partner's capital account analysis:

Beginning capital account . . . . \$ \_\_\_\_\_

Capital contributed during the year . . . \$ \_\_\_\_\_

Current year increase (decrease) . . . \$ \_\_\_\_\_

Withdrawals & distributions . . . . \$ ( \_\_\_\_\_ )

Ending capital account . . . . \$ \_\_\_\_\_

Tax basis     GAAP     Section 704(b) book  
 Other (explain)

For IRS Use Only

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b> Ordinary business income (loss)	<b>15</b> Credits & credit recapture
<b>2</b> Net rental real estate income (loss)	
<b>3</b> Other net rental income (loss)	
<b>4</b> Guaranteed payments	
<b>5</b> Interest income	<b>16</b> Foreign transactions
<b>6a</b> Ordinary dividends	
<b>6b</b> Qualified dividends	
<b>7</b> Royalties	
<b>8</b> Net short-term capital gain (loss)	
<b>9a</b> Net long-term capital gain (loss)	
<b>9b</b> Collectibles (28%) gain (loss)	
<b>9c</b> Unrecaptured section 1250 gain	<b>17</b> Alternative minimum tax (AMT) items
<b>10</b> Net section 1231 gain (loss)	
<b>11</b> Other income (loss)	
	<b>18</b> Tax-exempt income and nondeductible expenses
<b>12</b> Section 179 deduction	
<b>13</b> Other deductions	<b>19</b> Distributions
	<b>20</b> Other information
<b>14</b> Self-employment earnings (loss)	
*See attached statement for additional information.	

**SCHEDULE O  
(Form 8865)**

Department of the Treasury  
Internal Revenue Service

**Transfer of Property to a Foreign Partnership  
(under section 6038B)**

▶ Attach to Form 8865. See Instructions for Form 8865.

OMB No. 1545-1668

**2004**

Name of transferor	Filer's identifying number
Name of foreign partnership	

**Part I Transfers Reportable Under Section 6038B**

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash							
Marketable securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property							

Draft as of 07/20/2004

**Supplemental Information Required To Be Reported** (see instructions):

---



---



---

**Part II Dispositions Reportable Under Section 6038B**

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

**Part III** Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? ▶  Yes  No



# Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method

OMB No. 1545-1622

Attachment Sequence No. **108**

▶ See separate instructions. ▶ Please print or type.

For the recomputation year beginning \_\_\_\_\_, and ending \_\_\_\_\_, See instructions.

Name _____		<b>A Identifying number</b>
<b>Fill In Your Address Only If You Are Filing This Form Separately and Not With Your Tax Return</b>	Number, street, and apt., room, or suite no. If a P.O. box, see instructions.	<b>B Check applicable box to show type of taxpayer:</b>  <input type="checkbox"/> Corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Estate or trust
	City or town, state, and ZIP code. If a foreign address, see instructions.	

**C** If you were an owner of an interest in a pass-through entity (such as a partnership or an S corporation) that depreciated one or more properties to which this interest computation relates, enter the name and employer identification number of the entity. Attach a schedule if there is more than one such entity.

Name of entity _____	Employer identification number _____
----------------------	--------------------------------------

	Date of each prior year to which interest computation relates:			
	(a) Year ended mo. .... yr. ....	(b) Year ended mo. .... yr. ....	(c) Year ended mo. .... yr. ....	
<b>Pass-through entities:</b> Skip lines 1, 3, 4, and 5.				
<b>1</b> Taxable income (or loss) for the prior years shown on tax return (or as previously adjusted) before net operating loss or capital loss carrybacks (other than carrybacks that must be taken into account to properly compute interest under section 167(g)) (see instructions). If you were required to file Form 8866 for an earlier year, enter adjusted taxable income for the prior years from Form 8866, line 3, for the most recent recomputation year that affects the prior years				
<b>2</b> Adjustment to taxable income for the difference between: (a) the depreciation deducted under the income forecast method based on <b>estimated</b> future income and (b) depreciation allowable under the income forecast method based on <b>actual</b> income earned for periods before the end of the recomputation year and estimated future income to be earned after the recomputation year. See instructions and attach a schedule listing each separate property, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement . . . . .				
<b>3</b> Adjusted taxable income for look-back purposes. Combine lines 1 and 2 . . . . .				
<b>4</b> Income tax liability on line 3 amount using tax rates in effect for the prior years (see instructions) . . . . .				
<b>5</b> Income tax liability shown on return (or as previously adjusted) for the prior years (see instructions). If you were required to file Form 8866 for an earlier year, enter the amount required to be reported on Form 8866, line 4, for the most recent recomputation year that affects the prior years . . . . .				
<b>6</b> Increase (or decrease) in tax for the prior years on which interest is due (or is to be refunded). Subtract line 5 from line 4. ( <b>Pass-through entities:</b> See instructions.) . . . . .				
<b>7</b> Interest due on increase, if any, shown on line 6 (see instructions) . . . . .				
<b>8</b> Interest to be refunded on decrease, if any, shown on line 6 (see instructions) . . . . .				
<b>9</b> Net amount of <b>interest to be refunded to you</b> . If line 8, column (d), exceeds line 7, column (d), enter the excess. File Form 8866 separately; <b>do not</b> attach it to your tax return (see instructions) . . . . .				
<b>10</b> Net amount of <b>interest you owe</b> . If line 7, column (d), exceeds line 8, column (d), enter the excess. Attach Form 8866 to your tax return. See instructions for where to include this amount on your return . . . . .				

**Signatures.** Complete this section **only** if this form is being filed separately and not with the tax return.

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	▶ _____ Signature(s)	▶ _____ Date		
<b>Paid Preparer's Use Only</b>	Preparer's signature ▶ _____	Date _____	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN _____
	Firm's name (or yours if self-employed) address, and ZIP code ▶ _____	EIN ▶ _____		Phone no. ▶ _____



Department of the Treasury  
Internal Revenue Service

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

Name(s) as shown on return

Identifying number

**Part I Elections and Other Information**

- 1 Check the box if you are electing under section 942(a)(3) to exclude a portion of your gross receipts from foreign trading gross receipts on line 15. Attach a schedule indicating which receipts are being excluded . . . . .
- 2 Check the box if you are electing to apply the extraterritorial income exclusion provisions to certain transactions involving a FSC (see instructions). Attach a schedule listing the affected transactions . . . . .
- 3 Check the box if the taxpayer is a foreign corporation electing to be treated as a domestic corporation (see instructions) . . . . .
- 4a Are you excepted from the foreign economic process requirements because your foreign trading gross receipts are \$5 million or less? . . . . .  Yes  No
- b If "No," check the applicable box to indicate how you met the foreign economic process requirements:
  - (1)  You met the 50% foreign direct cost test (see instructions).
  - (2)  You met the alternative 85% foreign direct cost test (see instructions).
- 5 See page 3 of the instructions before completing lines 5a through 5c. **Note:** For transactions for which the exclusion is determined using the foreign sale and leasing income method (i.e., line 44 equals line 45), complete only lines 5a and 5c(1).
  - a Business activity code . . . . .
  - b Product or product line . . . . .
  - c Check the applicable box to indicate the basis of your reporting:
    - (1) Transaction-by-transaction:
      - (a)  Aggregate on Form 8873
      - (b)  Aggregate on tabular schedule
      - (c)  Tabular schedule of transactions
    - (2)  Group of transactions (see instructions for an important change made to reflect the American Jobs Creation Act of 2004)

**Part II Foreign Trade Income and Foreign Sale and Leasing Income**

**Caution:** If a related person is also eligible for an extraterritorial income exclusion, see **Excluded property** on page 2 of the instructions.

	(a) Foreign Trade Income	(b) Foreign Sale and Leasing Income
6 Sale, exchange, or other disposition of qualifying foreign trade property		
7 Enter the amount from line 6, column (a), attributable to the sale of property formerly leased or rented for use by the lessee outside the United States		
8 Lease or rental of qualifying foreign trade property for use by the lessee outside the United States. Enter the same amount in both columns . . . . .		
9 Services related and subsidiary to the sale, exchange, or other disposition of qualifying foreign trade property . . . . .		
10 Enter the amount from line 9, column (a), attributable to the sale of property formerly leased or rented for use by the lessee outside the United States		
11 Services related and subsidiary to the lease of qualifying foreign trade property for use by the lessee outside the United States. Enter the same amount in both columns . . . . .		
12 Engineering or architectural services for construction projects outside the United States		
13 Managerial services provided to unrelated persons (see instructions) . . . . .		
14 Enter the sum of the amounts from lines 6, 9, 12, and 13 of column (a) attributable to foreign economic processes. <b>Do not</b> include any amounts already included on lines 7, 8, 10, or 11 in column (b) . . . . .		
15 <b>Foreign trading gross receipts.</b> Add lines 6 through 13 in column (a) . . . . .		
16 Add lines 7 through 14 in column (b) . . . . .		
17 <b>Cost of goods sold:</b>		
a Inventory at beginning of year . . . . .	17a	
b Purchases . . . . .	17b	
c Cost of labor . . . . .	17c	
d Additional section 263A costs (attach schedule) . . . . .	17d	
e Other costs (attach schedule) . . . . .	17e	
f Total. Add lines 17a through 17e . . . . .	17f	
g Inventory at end of year . . . . .	17g	
h Subtract line 17g from line 17f . . . . .	17h	
18 In column (a), subtract line 17h from line 15. In column (b), subtract line 17h from line 16 . . . . .	18	
19 Other expenses and deductions (see instructions) (attach schedule) . . . . .	19	
20 <b>Foreign trade income.</b> In column (a), subtract line 19 from line 18. If -0- or less, stop here. You do not qualify for the exclusion . . . . .	20	
21 <b>Foreign sale and leasing income.</b> In column (b), subtract line 19 from line 18	21	

**Part III Marginal Costing** (Note: If you are **not** using Marginal Costing, skip Part III and go to Part IV.)

**Section A — Foreign Trade Income Using Marginal Costing Method**

<b>22</b>	Foreign trading gross receipts. Enter the amount from line 15 . . . . .	<b>22</b>	
<b>23</b>	Costs and expenses allocable to the amount reported on line 22:		
<b>a</b>	Cost of direct material attributable to property sold . . . . .	<b>23a</b>	
<b>b</b>	Cost of direct labor attributable to property sold . . . . .	<b>23b</b>	
<b>c</b>	Add lines 23a and 23b . . . . .	<b>23c</b>	
<b>24</b>	Subtract line 23c from line 22 . . . . .	<b>24</b>	
<b>25</b>	Worldwide gross receipts from sales of the product or product line . . . . .	<b>25</b>	
<b>26</b>	Costs and expenses allocable to the amount reported on line 25:		
<b>a</b>	Cost of goods sold attributable to property sold . . . . .	<b>26a</b>	
<b>b</b>	Other expenses and deductions attributable to gross income . . . . .	<b>26b</b>	
<b>c</b>	Add lines 26a and 26b . . . . .	<b>26c</b>	
<b>27</b>	Subtract line 26c from line 25. (Note: If -0- or less, stop here. You may not use Part III to determine your qualifying foreign trade income. Go to line 37.) . . . . .	<b>27</b>	
<b>28</b>	Overall profit percentage. Divide line 27 by line 25. Carry the result to at least three decimal places . . . . .	<b>28</b>	
<b>29</b>	Overall profit percentage limitation. Multiply line 22 by line 28 . . . . .	<b>29</b>	
<b>30</b>	<b>Foreign trade income using marginal costing.</b> Enter the <b>smaller</b> of line 24 or line 29 . . . . .	<b>30</b>	

**Section B — 15% of Foreign Trade Income Method**

<b>31</b>	Multiply line 30 by 15% (.15) . . . . .	<b>31</b>	
<b>32</b>	<b>Foreign trade income using full costing.</b> Enter the amount from line 20 . . . . .	<b>32</b>	
<b>33</b>	Enter the <b>smaller</b> of line 31 or line 32 . . . . .	<b>33</b>	

**Section C — 1.2% of Foreign Trading Gross Receipts Method**

<b>34</b>	Multiply line 22 by 1.2% (.012) . . . . .	<b>34</b>	
<b>35</b>	Multiply line 30 by 30% (.30) . . . . .	<b>35</b>	
<b>36</b>	Enter the <b>smallest</b> of lines 32, 34, or 35 . . . . .	<b>36</b>	

**Part IV Extraterritorial Income Exclusion (Net of Disallowed Deductions)**

<b>37</b>	Enter your foreign trade income from line 20 . . . . .	<b>37</b>	
<b>38</b>	Multiply line 37 by 15% (.15) . . . . .	<b>38</b>	
<b>39</b>	Enter your foreign trading gross receipts from line 15 . . . . .	<b>39</b>	
<b>40</b>	Multiply line 39 by 1.2% (.012) . . . . .	<b>40</b>	
<b>41</b>	Multiply line 38 by 2.0 . . . . .	<b>41</b>	
<b>42</b>	Enter the <b>smaller</b> of line 40 or line 41 . . . . .	<b>42</b>	
<b>43</b>	Enter your foreign sale and leasing income from line 21 . . . . .	<b>43</b>	
<b>44</b>	Multiply line 43 by 30% (.30) . . . . .	<b>44</b>	
<b>45</b>	Enter the <b>greatest</b> of lines 33, 36, 38, 42, or 44. If you are using the alternative computation, see instructions for the amount to enter . . . . .	<b>45</b>	
<b>Note.</b> If you do not have a reduction for international boycott operations, illegal bribes, kickbacks, etc. (see the instructions for line 50), skip lines 46 through 51 and enter on line 52a the amount from line 45.			
<b>46</b>	If line 44 equals line 45, divide the amount on line 45 by the amount on line 43. Otherwise, divide the amount on line 45 by the amount on line 37. Carry the result to at least three decimal places. . . . .	<b>46</b>	
<b>47</b>	If line 44 equals line 45, enter the amount from line 19, column (b). Otherwise, enter the amount from line 19, column (a). . . . .	<b>47</b>	
<b>48</b>	Multiply line 46 by line 47 . . . . .	<b>48</b>	
<b>49</b>	Add lines 45 and 48 . . . . .	<b>49</b>	
<b>50</b>	Reduction for international boycott operations, illegal bribes, kickbacks, etc. (see instructions)	<b>50</b>	
<b>51</b>	<b>Qualifying foreign trade income.</b> Subtract line 50 from line 49. If -0- or less, stop here. You do not qualify for the exclusion . . . . .	<b>51</b>	
<b>52a</b>	<b>Extraterritorial income exclusion (net of disallowed deductions).</b> Subtract line 48 from line 51 . . . . .	<b>52a</b>	
<ul style="list-style-type: none"> <li>• If you are completing this Form 8873 for transactions pursuant to a binding contract (which meets the requirements described in the instructions) or for transactions before January 1, 2005, that are not pursuant to a binding contract (which meets the requirements described in the instructions), enter the line 52a result on the "other deductions" or "other expenses" line of your return or schedule (see instructions).</li> <li>• For all other transactions, go to line 52b.</li> </ul>			
<b>b</b>	If you are completing this Form 8873 for transactions after December 31, 2004, that are not pursuant to a binding contract (which meets the requirements described in the instructions), multiply line 52a by 80%. Enter the result here and on the "other deductions" or "other expenses" line of your return or schedule (see instructions) . . . . .	<b>52b</b>	

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

**Part I Current Year Credit**

(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))
<b>1</b>				%	
				%	
				%	
<b>2</b> New markets credits from pass-through entities (if from more than one entity, see instructions):					
If you are a—		Then enter the total of the current year credits from—			
<b>a</b> Shareholder	Schedule K-1 (Form 1120S), box 13, code O	} EIN of pass-through entity			<b>2</b>
<b>b</b> Partner	Schedule K-1 (Form 1065), box 15, code O				
<b>3</b> <b>Current year credit.</b> Add the amounts on line 1, column (f), and line 2. S corporations and partnerships, see instructions					<b>3</b>

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

<b>4</b> Regular tax before credits:					
• Individuals. Enter the amount from Form 1040, line 43	}			<b>4</b>	
• 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					
<b>5</b> Alternative minimum tax:					
• Individuals. Enter the amount from Form 6251, line 35	}			<b>5</b>	
• Corporations. Enter the amount from Form 4626, line 14					
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56					
<b>6</b> Add lines 4 and 5				<b>6</b>	
<b>7a</b> Foreign tax credit	<b>7a</b>				
<b>b</b> Credits from Form 1040, lines 47 through 53	<b>7b</b>				
<b>c</b> Possessions tax credit (Form 5735, line 17 or 27)	<b>7c</b>				
<b>d</b> Credit for fuel from a nonconventional source	<b>7d</b>				
<b>e</b> Qualified electric vehicle credit (Form 8834, line 20)	<b>7e</b>				
<b>f</b> Add lines 7a through 7e	<b>7f</b>				
<b>8</b> Net income tax. Subtract line 7f from line 6. If zero, skip lines 9 through 12 and enter -0- on line 13.				<b>8</b>	
<b>9</b> Net regular tax. Subtract line 7f from line 4. If zero or less, enter -0-.	<b>9</b>				
<b>10</b> Enter 25% (.25) of the excess, if any, of line 9 over \$25,000 (see instructions)	<b>10</b>				
<b>11</b> Tentative minimum tax (see instructions):					
• Individuals. Enter the amount from Form 6251, line 33	}			<b>11</b>	
• Corporations. Enter the amount from Form 4626, line 12					
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54					
<b>12</b> Enter the greater of line 10 or line 11				<b>12</b>	
<b>13</b> Subtract line 12 from line 8. If zero or less, enter -0-				<b>13</b>	
<b>14</b> <b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 3 or line 13 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 3 is greater than line 13, see instructions				<b>14</b>	

# Credit for Qualified Retirement Savings Contributions

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

**2004**

Attachment  
 Sequence No. **129**

Your social security number



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 37, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1987, **(b)** is claimed as a dependent on someone else's 2004 tax return, or **(c)** was a **student** (see instructions).

	(a) You	(b) Your spouse																																																												
<b>1</b> Traditional and Roth IRA contributions for 2004. <b>Do not</b> include rollover contributions . . . . .	<b>1</b>																																																													
<b>2</b> Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2004 (see instructions) . . . . .	<b>2</b>																																																													
<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b>																																																													
<b>4</b> Certain distributions received <b>after</b> 2001 and <b>before</b> the due date (including extensions) of your 2004 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception . . . . .	<b>4</b>																																																													
<b>5</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>																																																													
<b>6</b> In each column, enter the <b>smaller</b> of line 5 or \$2,000 . . . . .	<b>6</b>																																																													
<b>7</b> Add the amounts on line 6. If zero, <b>stop</b> ; you cannot take this credit . . . . .	<b>7</b>																																																													
<b>8</b> Enter the amount from Form 1040, line 37*, or Form 1040A, line 22 .	<b>8</b>																																																													
<b>9</b> Enter the applicable decimal amount shown below:																																																														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align:center;">If line 8 is—</th> <th colspan="3" style="text-align:center;">And your filing status is—</th> </tr> <tr> <th style="text-align:center;">Over—</th> <th style="text-align:center;">But not over—</th> <th style="text-align:center;">Married filing jointly</th> <th style="text-align:center;">Head of household</th> <th style="text-align:center;">Single, Married filing separately, or Qualifying widow(er)</th> </tr> </thead> <tbody> <tr> <td style="text-align:center;">---</td> <td style="text-align:center;">\$15,000</td> <td style="text-align:center;">.5</td> <td style="text-align:center;">.5</td> <td style="text-align:center;">.5</td> </tr> <tr> <td style="text-align:center;">\$15,000</td> <td style="text-align:center;">\$16,250</td> <td style="text-align:center;">.5</td> <td style="text-align:center;">.5</td> <td style="text-align:center;">.2</td> </tr> <tr> <td style="text-align:center;">\$16,250</td> <td style="text-align:center;">\$22,500</td> <td style="text-align:center;">.5</td> <td style="text-align:center;">.5</td> <td style="text-align:center;">.1</td> </tr> <tr> <td style="text-align:center;">\$22,500</td> <td style="text-align:center;">\$24,375</td> <td style="text-align:center;">.5</td> <td style="text-align:center;">.2</td> <td style="text-align:center;">.1</td> </tr> <tr> <td style="text-align:center;">\$24,375</td> <td style="text-align:center;">\$25,000</td> <td style="text-align:center;">.5</td> <td style="text-align:center;">.1</td> <td style="text-align:center;">.1</td> </tr> <tr> <td style="text-align:center;">\$25,000</td> <td style="text-align:center;">\$30,000</td> <td style="text-align:center;">.5</td> <td style="text-align:center;">.1</td> <td style="text-align:center;">.0</td> </tr> <tr> <td style="text-align:center;">\$30,000</td> <td style="text-align:center;">\$32,500</td> <td style="text-align:center;">.2</td> <td style="text-align:center;">.1</td> <td style="text-align:center;">.0</td> </tr> <tr> <td style="text-align:center;">\$32,500</td> <td style="text-align:center;">\$37,500</td> <td style="text-align:center;">.1</td> <td style="text-align:center;">.1</td> <td style="text-align:center;">.0</td> </tr> <tr> <td style="text-align:center;">\$37,500</td> <td style="text-align:center;">\$50,000</td> <td style="text-align:center;">.1</td> <td style="text-align:center;">.0</td> <td style="text-align:center;">.0</td> </tr> <tr> <td style="text-align:center;">\$50,000</td> <td style="text-align:center;">---</td> <td style="text-align:center;">.0</td> <td style="text-align:center;">.0</td> <td style="text-align:center;">.0</td> </tr> </tbody> </table>	If line 8 is—		And your filing status is—			Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)	---	\$15,000	.5	.5	.5	\$15,000	\$16,250	.5	.5	.2	\$16,250	\$22,500	.5	.5	.1	\$22,500	\$24,375	.5	.2	.1	\$24,375	\$25,000	.5	.1	.1	\$25,000	\$30,000	.5	.1	.0	\$30,000	\$32,500	.2	.1	.0	\$32,500	\$37,500	.1	.1	.0	\$37,500	\$50,000	.1	.0	.0	\$50,000	---	.0	.0	.0	<b>9</b>	X .
If line 8 is—		And your filing status is—																																																												
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)																																																										
---	\$15,000	.5	.5	.5																																																										
\$15,000	\$16,250	.5	.5	.2																																																										
\$16,250	\$22,500	.5	.5	.1																																																										
\$22,500	\$24,375	.5	.2	.1																																																										
\$24,375	\$25,000	.5	.1	.1																																																										
\$25,000	\$30,000	.5	.1	.0																																																										
\$30,000	\$32,500	.2	.1	.0																																																										
\$32,500	\$37,500	.1	.1	.0																																																										
\$37,500	\$50,000	.1	.0	.0																																																										
\$50,000	---	.0	.0	.0																																																										
<b>10</b> Multiply line 7 by line 9 . . . . .	<b>10</b>																																																													
<b>11</b> Enter the amount from Form 1040, line 45, or Form 1040A, line 28 . . . . .	<b>11</b>																																																													
<b>12</b> Enter the total of your credits from Form 1040, lines 46 through 49, or Form 1040A, lines 29 through 31 . . . . .	<b>12</b>																																																													
<b>13</b> Subtract line 12 from line 11. If zero, <b>stop</b> ; you cannot take this credit . . . . .	<b>13</b>																																																													
<b>14</b> <b>Credit for qualified retirement savings contributions.</b> Enter the <b>smaller</b> of line 10 or line 13 here and on Form 1040, line 50, or Form 1040A, line 32 . . . . .	<b>14</b>																																																													

**Note:** If line 9 is zero, **stop**; you cannot take this credit.

\*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

## Credit for Small Employer Pension Plan Startup Costs

▶ Attach to your tax return.

Identifying number

**Part I Current Year Credit** (Members of controlled groups or businesses under common control, see instructions.)

<b>1</b> Qualified startup costs incurred during the tax year. <b>Do not</b> enter more than \$1,000	<b>1</b>			
<b>2</b> Enter one-half of line 1				<b>2</b>
<b>3</b> Form 8881 credits from pass-through entities:	If you are a—	Then enter the Form 8881 credits from—		
	a Shareholder b Partner	Schedule K-1 (Form 1120S) box 13, code G, H, or V Schedule K-1 (Form 1065) box 15, code G, H, or U		
<b>4</b> Add lines 2 and 3				<b>4</b>
<b>5</b> <b>Current year credit.</b> Enter the <b>smaller</b> of line 4 or <b>\$500</b>				<b>5</b>

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

<b>6</b> Regular tax before credits:				
• Individuals. Enter the amount from Form 1040, line 43	}			<b>6</b>
• 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				
<b>7</b> Alternative minimum tax:				
• Individuals. Enter the amount from Form 6251, line 35	}			<b>7</b>
• Corporations. Enter the amount from Form 4626, line 14				
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56				
<b>8</b> Add lines 6 and 7				<b>8</b>
<b>9a</b> Foreign tax credit	<b>9a</b>			
<b>b</b> Credits from Form 1040, lines 47 through 53	<b>9b</b>			
<b>c</b> Possessions tax credit (Form 5735, line 17 or 27)	<b>9c</b>			
<b>d</b> Credit for fuel from a nonconventional source	<b>9d</b>			
<b>e</b> Qualified electric vehicle credit (Form 8834, line 20)	<b>9e</b>			
<b>f</b> Add lines 9a through 9e				<b>9f</b>
<b>10</b> Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15				<b>10</b>
<b>11</b> Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0-	<b>11</b>			
<b>12</b> Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	<b>12</b>			
<b>13</b> Tentative minimum tax (see instructions):	}			<b>13</b>
• 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				
<b>14</b> Enter the greater of line 12 or line 13				<b>14</b>
<b>15</b> Subtract line 14 from line 10. If zero or less, enter -0-				<b>15</b>
<b>16</b> <b>Credit allowed for the current year.</b> Enter the <b>smaller</b> 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				<b>16</b>

## Credit for Employer-Provided Childcare Facilities and Services

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

**Part I** **Current Year Credit** (Members of controlled groups or businesses under common control, see instructions.)

1 Qualified childcare facility expenditures paid or incurred (see instructions)	<b>1</b>				
2 Enter 25% (.25) of line 1				<b>2</b>	
3 Qualified childcare resource and referral expenditures paid or incurred	<b>3</b>				
4 Enter 10% (.10) of line 3				<b>4</b>	
5 Form 8882 credits from pass-through entities (if more than one entity, see instructions):					
If you are a—	Then enter the total of the current year credits from—				
a Shareholder	Schedule K-1 (Form 1120S), box 13, code G, H, or V				} EIN of pass-through entity
b Partner	Schedule K-1 (Form 1065), box 15, code G, H, or U				
c Beneficiary	Schedule K-1 (Form 1041), line 14				
6 Add lines 2, 4, and 5				<b>6</b>	
7 <b>Current year credit.</b> Enter the <b>smaller</b> of line 6 or <b>\$150,000</b> (S corporations, partnerships, estates, and trusts, see instructions)				<b>7</b>	

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

8 Regular tax before credits:					
• Individuals. Enter the amount from Form 1040, line 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					
9 Alternative minimum tax:				<b>9</b>	
• Individuals. Enter the amount from Form 6251, line 35	}				
• Corporations. Enter the amount from Form 4626, line 14					
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56					
10 Add lines 8 and 9				<b>10</b>	
11a Foreign tax credit	<b>11a</b>				
b Credits from Form 1040, lines 47 through 53	<b>11b</b>				
c Possessions tax credit (Form 5735, line 17 or 27)	<b>11c</b>				
d Credit for fuel from a nonconventional source	<b>11d</b>				
e Qualified electric vehicle credit (Form 8834, line 20)	<b>11e</b>				
f Add lines 11a through 11e				<b>11f</b>	
12 Net income tax. Subtract line 11f from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17				<b>12</b>	
13 Net regular tax. Subtract line 11f from line 8. If zero or less, enter -0-	<b>13</b>				
14 Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	<b>14</b>				
15 Tentative minimum tax (see instructions):					
• Individuals. Enter the amount from Form 6251, line 33	}				
• Corporations. Enter the amount from Form 4626, line 12					
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54					
16 Enter the greater of line 14 or line 15				<b>16</b>	
17 Subtract line 16 from line 12. If zero or less, enter -0-				<b>17</b>	
18 <b>Credit allowed for the current year.</b> Enter the <b>smaller</b> 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				<b>18</b>	

## New York Liberty Zone Business Employee Credit

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

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

<p><b>1</b> Enter the total qualified wages paid or incurred during the tax year to New York (NY) Liberty Zone business employees for work performed <b>during calendar year 2002 or 2003</b> who have:</p> <p><b>a</b> Worked for you at least 120 hours but fewer than 400 hours \$ ..... × 25% (.25) =</p> <p><b>b</b> Worked for you at least 400 hours \$ ..... × 40% (.40) =</p> <p><b>2</b> Add lines 1a and 1b. You <b>must</b> subtract this amount from your deduction for salaries and wages</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;"><b>3</b> NY Liberty Zone business employee credits from pass-through entities:</td> <td style="width: 15%;">If you are a—</td> <td style="width: 65%;">Then enter the NY Liberty Zone business employee credits from—</td> </tr> <tr> <td rowspan="4" style="vertical-align: middle;"> <table border="0" style="width: 100%;"> <tr> <td style="width: 10%;"><b>a</b> Shareholder</td> <td style="width: 10%;">.</td> <td rowspan="4" style="font-size: 3em; vertical-align: middle;">}</td> <td rowspan="4" style="padding-left: 10px;">Schedule K-1 (Form 1120S), box 13, code G, H, or N</td> </tr> <tr> <td><b>b</b> Partner</td> <td>.</td> <td>Schedule K-1 (Form 1065), box 15, code G, H, or N</td> </tr> <tr> <td><b>c</b> Beneficiary</td> <td>.</td> <td>Schedule K-1 (Form 1041), line 14</td> </tr> <tr> <td><b>d</b> Patron</td> <td>.</td> <td>Written statement from cooperative</td> </tr> </table> </td> <td></td> <td></td> </tr> </table> <p><b>4</b> Add lines 2 and 3</p> <p><b>5</b> NY Liberty Zone business employee credit included on line 4 from passive activities (see instructions)</p> <p><b>6</b> Subtract line 5 from line 4</p> <p><b>7</b> NY Liberty Zone business employee passive activity credit allowed for 2004 (see instructions)</p> <p><b>8</b> Carryforward of NY Liberty Zone business employee credit to 2004</p> <p><b>9</b> Carryback of NY Liberty Zone business employee credit from 2005 (see instructions)</p> <p><b>10</b> <b>Current year credit.</b> Add lines 6 through 9. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)</p>	<b>3</b> NY Liberty Zone business employee credits from pass-through entities:	If you are a—	Then enter the NY Liberty Zone business employee credits from—	<table border="0" style="width: 100%;"> <tr> <td style="width: 10%;"><b>a</b> Shareholder</td> <td style="width: 10%;">.</td> <td rowspan="4" style="font-size: 3em; vertical-align: middle;">}</td> <td rowspan="4" style="padding-left: 10px;">Schedule K-1 (Form 1120S), box 13, code G, H, or N</td> </tr> <tr> <td><b>b</b> Partner</td> <td>.</td> <td>Schedule K-1 (Form 1065), box 15, code G, H, or N</td> </tr> <tr> <td><b>c</b> Beneficiary</td> <td>.</td> <td>Schedule K-1 (Form 1041), line 14</td> </tr> <tr> <td><b>d</b> Patron</td> <td>.</td> <td>Written statement from cooperative</td> </tr> </table>	<b>a</b> Shareholder	.	}	Schedule K-1 (Form 1120S), box 13, code G, H, or N	<b>b</b> Partner	.	Schedule K-1 (Form 1065), box 15, code G, H, or N	<b>c</b> Beneficiary	.	Schedule K-1 (Form 1041), line 14	<b>d</b> Patron	.	Written statement from cooperative			<b>1a</b>		
<b>3</b> NY Liberty Zone business employee credits from pass-through entities:	If you are a—	Then enter the NY Liberty Zone business employee credits from—																				
<table border="0" style="width: 100%;"> <tr> <td style="width: 10%;"><b>a</b> Shareholder</td> <td style="width: 10%;">.</td> <td rowspan="4" style="font-size: 3em; vertical-align: middle;">}</td> <td rowspan="4" style="padding-left: 10px;">Schedule K-1 (Form 1120S), box 13, code G, H, or N</td> </tr> <tr> <td><b>b</b> Partner</td> <td>.</td> <td>Schedule K-1 (Form 1065), box 15, code G, H, or N</td> </tr> <tr> <td><b>c</b> Beneficiary</td> <td>.</td> <td>Schedule K-1 (Form 1041), line 14</td> </tr> <tr> <td><b>d</b> Patron</td> <td>.</td> <td>Written statement from cooperative</td> </tr> </table>	<b>a</b> Shareholder	.	}		Schedule K-1 (Form 1120S), box 13, code G, H, or N	<b>b</b> Partner			.	Schedule K-1 (Form 1065), box 15, code G, H, or N	<b>c</b> Beneficiary	.	Schedule K-1 (Form 1041), line 14	<b>d</b> Patron	.	Written statement from cooperative						
	<b>a</b> Shareholder	.				}			Schedule K-1 (Form 1120S), box 13, code G, H, or N													
	<b>b</b> Partner	.		Schedule K-1 (Form 1065), box 15, code G, H, or N																		
	<b>c</b> Beneficiary	.		Schedule K-1 (Form 1041), line 14																		
<b>d</b> Patron	.	Written statement from cooperative																				
			<b>1b</b>																			
			<b>2</b>																			
			<b>3</b>																			
			<b>4</b>																			
			<b>5</b>																			
			<b>6</b>																			
			<b>7</b>																			
			<b>8</b>																			
			<b>9</b>																			
			<b>10</b>																			

**Part II Allowable Credit**

<p><b>11</b> Regular tax before credits:</p> <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 1040, line 43</li> <li>• 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</li> <li>• 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</li> </ul> <p><b>12</b> Alternative minimum tax:</p> <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 35</li> <li>• Corporations. Enter the amount from Form 4626, line 14</li> <li>• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56</li> </ul> <p><b>13</b> Add lines 11 and 12</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><b>14a</b> Foreign tax credit</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td><b>b</b> Credits from Form 1040, lines 47 through 53</td> <td><b>14b</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>c</b> Possessions tax credit (Form 5735, line 17 or 27)</td> <td><b>14c</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>d</b> Credit for fuel from a nonconventional source</td> <td><b>14d</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>e</b> Qualified electric vehicle credit (Form 8834, line 20)</td> <td><b>14e</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>f</b> Add lines 14a through 14e</td> <td></td> <td></td> <td></td> <td style="text-align: center; vertical-align: middle;"><b>14f</b></td> </tr> </table> <p><b>15</b> Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20</p> <p><b>16</b> Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0- <b>16</b></p> <p><b>17</b> Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)</p> <p><b>18</b> Subtract line 17 from line 15. If zero or less, enter -0-</p> <p><b>19</b> General business credit (see instructions)</p> <p><b>20</b> Subtract line 19 from line 18. If zero or less, enter -0-</p> <p><b>21</b> <b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 10 or line 20 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 20 is smaller than line 10, see instructions</p>	<b>14a</b> Foreign tax credit					<b>b</b> Credits from Form 1040, lines 47 through 53	<b>14b</b>				<b>c</b> Possessions tax credit (Form 5735, line 17 or 27)	<b>14c</b>				<b>d</b> Credit for fuel from a nonconventional source	<b>14d</b>				<b>e</b> Qualified electric vehicle credit (Form 8834, line 20)	<b>14e</b>				<b>f</b> Add lines 14a through 14e				<b>14f</b>	<b>11</b>			
<b>14a</b> Foreign tax credit																																		
<b>b</b> Credits from Form 1040, lines 47 through 53	<b>14b</b>																																	
<b>c</b> Possessions tax credit (Form 5735, line 17 or 27)	<b>14c</b>																																	
<b>d</b> Credit for fuel from a nonconventional source	<b>14d</b>																																	
<b>e</b> Qualified electric vehicle credit (Form 8834, line 20)	<b>14e</b>																																	
<b>f</b> Add lines 14a through 14e				<b>14f</b>																														
				<b>12</b>																														
				<b>13</b>																														
				<b>14f</b>																														
				<b>15</b>																														
				<b>16</b>																														
				<b>17</b>																														
				<b>18</b>																														
				<b>19</b>																														
				<b>20</b>																														
				<b>21</b>																														

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040 or Form 1040NR.**

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Recipient's social security number

**Before you begin:** See **Definitions and Special Rules** that begin on page 2.



**Do not** complete this form if you can be claimed as a dependent on someone else's 2004 tax return.

**Part I Complete This Part To See if You Are Eligible To Take This Credit**

- 1 Check the boxes below for each month in 2004 that **all** of the following statements were **true** on the **first day** of that month.
  - You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
  - You were covered by a qualified health insurance plan for which you paid the premiums.
  - You were **not** entitled to Medicare Part A or enrolled in Medicare Part B.
  - You were **not** enrolled in Medicaid or State Children's Health Insurance Program (SCHIP).
  - You were **not** enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE).
  - You were **not** imprisoned under Federal, state, or local authority.
  - You were **not** covered by, or eligible for coverage under, any employer-sponsored health insurance plan (see instructions on page 3).

- |                                  |                                   |                                    |                                  |                                   |                                   |
|----------------------------------|-----------------------------------|------------------------------------|----------------------------------|-----------------------------------|-----------------------------------|
| <input type="checkbox"/> January | <input type="checkbox"/> February | <input type="checkbox"/> March     | <input type="checkbox"/> April   | <input type="checkbox"/> May      | <input type="checkbox"/> June     |
| <input type="checkbox"/> July    | <input type="checkbox"/> August   | <input type="checkbox"/> September | <input type="checkbox"/> October | <input type="checkbox"/> November | <input type="checkbox"/> December |

**Part II Health Coverage Tax Credit**

2 Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 4). Include advance payments, if any, from Form 1099-H, box 1 . . . . .

<b>2</b>		
----------	--	--

**Note.** You **must** attach invoices and proof of payment for any amounts included on line 2 for which you did not receive an advance payment (see instructions on page 4).

3 Enter the total amount of any **(a)** Archer MSA and health savings account distributions used to pay amounts included on line 2 and **(b)** National Emergency Grants you received for health insurance in 2004 . . . . .

<b>3</b>		
----------	--	--

4 Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit . . . . .

<b>4</b>		
----------	--	--

5 Multiply line 4 by 65% (.65) and enter the result . . . . .

<b>5</b>		
----------	--	--

6 Advance payments, if any, from Form 1099-H, box 1 . . . . .

<b>6</b>		
----------	--	--

7 **Health coverage tax credit.** Subtract line 6 from line 5. If zero or less, enter -0-. Also include on Form 1040, line 69, or Form 1040NR, line 63, and check box **c** on that line . . . . .

<b>7</b>		
----------	--	--

# Reportable Transaction Disclosure Statement

OMB No. 1545-1800

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

Attachment  
 Sequence No. **137**

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

Number, street, and room or suite no. \_\_\_\_\_

City or town, state, and ZIP code \_\_\_\_\_

<b>1a</b> Name of reportable transaction	<b>1b</b> Tax shelter registration number (11-digits) (if any)
--	--

**2** Identify the type of reportable transaction. Check the box(es) that apply (see instructions).

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

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

**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).

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

**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).

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

**Health Savings Accounts (HSAs)**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Name(s) shown on Form 1040

Social security number of HSA beneficiary. If both spouses have HSAs, see page 1 of the instructions ▶

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

**Part I HSA Contributions and Deduction.** See page X of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse (see page X of the instructions).

<p><b>1</b> Check the box to indicate your coverage under a high-deductible health plan during 2004 (see instructions). . . . . ▶ <input type="checkbox"/> Self-only <input type="checkbox"/> Family</p> <p><b>2</b> HSA contributions you made for 2004 (or those made on your behalf), including those made from January 1, 2005, through April 15, 2005, that were for 2004. <b>Do not</b> include employer contributions or rollovers (see page X of the instructions) . . . . .</p> <p><b>3</b> If you were under age 55 at the end of 2004, and on the first day of <b>every</b> month during 2004, you were an eligible individual with the <b>same</b> annual deductible and coverage, enter the <b>smaller</b> of:          ● Your annual deductible or          ● \$2,600 (\$5,150 for family coverage).          All others, enter the limit from the worksheet on page XX of the instructions . . . . .</p> <p><b>4</b> Enter the amount you and your employer contributed to your Archer MSAs for 2004 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under a high-deductible health plan at any time during 2004, also include any amount contributed to your spouse's Archer MSAs</p> <p><b>5</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .</p> <p><b>6</b> If you and your spouse each have separate HSAs and had family coverage under a high-deductible health plan at any time during 2004, see the instructions for the amount to enter. All others, enter the amount from line 5 . . . . .</p> <p><b>7</b> If you were age 55 or older at the end of 2004, married, and you or your spouse had family coverage under a high-deductible health plan at any time during 2004, enter the additional contribution amount from the worksheet on page XX of the instructions . . . . .</p> <p><b>8</b> Add lines 6 and 7 . . . . .</p> <p><b>9</b> Employer contributions made to your HSAs for 2004 . . . . .</p> <p><b>10</b> Subtract line 9 from line 8. If zero or less, enter -0- . . . . .</p> <p><b>11 HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 10 here and on Form 1040, line 28 . . . . .  <b>Caution:</b> If line 2 is more than line 11, you may have to pay an additional tax (see page X of the instructions).</p>	<p><b>2</b></p> <p><b>3</b></p> <p><b>4</b></p> <p><b>5</b></p> <p><b>6</b></p> <p><b>7</b></p> <p><b>8</b></p> <p><b>9</b></p> <p><b>10</b></p> <p><b>11</b></p>		
--	---	--	--

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

<p><b>12a</b> Total distributions you received in 2004 from all HSAs (see page X of the instructions) . . . . .</p> <p><b>b</b> Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were withdrawn by the due date of your return (see page X of the instructions) . . . . .</p> <p><b>c</b> Subtract line 12b from line 12a . . . . .</p> <p><b>13</b> Unreimbursed qualified medical expenses (see page X of the instructions) . . . . .</p> <p><b>14 Taxable HSA distributions.</b> Subtract line 13 from line 12c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "HSA" and the amount . . . . .</p> <p><b>15a</b> If any of the distributions included on line 14 meet any of the <b>Exceptions to the Additional 10% Tax</b> (see page 4 of the instructions), check here . . . . . ▶ <input type="checkbox"/></p> <p><b>b Additional 10% tax</b> (see page 4 of the instructions). Enter 10% (.10) of the distributions included on line 14 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "HSA" and the amount . . . . .</p>	<p><b>12a</b></p> <p><b>12b</b></p> <p><b>12c</b></p> <p><b>13</b></p> <p><b>14</b></p> <p><b>15b</b></p>		
--	---	--	--

**U.S. Information Return for Beneficiaries of  
 Certain Canadian Registered Retirement Plans**

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Name(s) shown on Form 1040

Identifying number (see instructions)

<p><b>1</b> Name of plan custodian</p>	<p><b>2</b> Account number of plan</p>
<p><b>3</b> Address of plan custodian</p>	<p><b>4</b> Type of plan (check one box):  <input type="checkbox"/> Registered Retirement Savings Plan  <input type="checkbox"/> Registered Retirement Income Fund</p>
<p><b>5</b> Check the applicable box for your status in the plan (see instructions):  <input type="checkbox"/> Beneficiary  <input type="checkbox"/> Annuitant (Skip lines 6a through 6c and go to line 7a.)</p>	
<p><b>6a</b> Have you previously made an election under Article XVIII(7) of the U.S.–Canada income tax treaty to defer U.S. income tax on the undistributed earnings of the plan? . . . . . ▶ <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b></p> <p><b>b</b> If “Yes,” enter the first year the election came into effect _____ and go to line 7a. If “No,” go to line 6c.</p> <p><b>c</b> If you have not previously made the election described on line 6a above, you can make an irrevocable election for this year and subsequent years by checking this box . . . . . ▶ <input type="checkbox"/></p>	

<p><b>7a</b> Distributions received from the plan during the year. Enter here and include on Form 1040, line 16a . . . . .</p>	<b>7a</b>		
<p><b>b</b> Taxable distributions received from the plan during the year. Enter here and include on Form 1040, line 16b . . . . .</p>	<b>7b</b>		
<p><b>8</b> Plan balance at the end of the year. If you checked the “Annuitant” box on line 5, the “Yes” box on line 6a, or the box on line 6c, <b>stop here. Do not</b> complete the rest of the form . . . . .</p>	<b>8</b>		
<p><b>9</b> Contributions to the plan during the year . . . . .</p>	<b>9</b>		
<p><b>10 Undistributed earnings of the plan during the year:</b></p>			
<p><b>a</b> Interest income. Enter here and include on Form 1040, line 8a . . . . .</p>	<b>10a</b>		
<p><b>b</b> Total ordinary dividends. Enter here and include on Form 1040, line 9a . . . . .</p>	<b>10b</b>		
<p><b>c</b> Qualified dividends. Enter here and include on Form 1040, line 9b . . . . .</p>	<b>10c</b>		
<p><b>d</b> Capital gains. See the instructions for Form 1040, line 13, for how to report . . . . .</p>	<b>10d</b>		
<p><b>e</b> Other income. Enter here and include on Form 1040, line 21. List type and amount ▶ .....</p> <p>.....</p>	<b>10e</b>		



## Form Payment Record

This record is included with IRS *e-file* and On-Line returns for taxpayers that elect to pay their balances due by electronic withdrawal. The following illustrates the fields by their form field (SEQ nnnn) numbers, just like the preceding forms and schedules. This exhibit is useful in correcting reject conditions in acknowledgement files for this record.

---

Primary SSN

Secondary SSN

Routing Transit Number

Bank Account Number

Type of Account  1 = Checking; 2 = Savings

Amount of Tax Payment

Tax Type Code  1040E; 1040A; 1040Z; 1040S;  
4868E; 2350E; 0709P; 0709S

Requested Payment Date

Taxpayer's Daytime Phone Number

**Forest Activities Schedule**▶ **Attach to your tax return.**

For tax year ended \_\_\_\_\_, 20 \_\_\_\_\_.

OMB No. 1545-0007

Attachment  
Sequence No. **117**

Name(s) as shown on return

Identifying number

**Instructions**

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

**Purpose of Form**

Use Form T to provide information on timber accounts when a sale or deemed sale under section 631(a), 631(b), or other exchange has occurred during the tax year.

**Who Must File**

Complete and attach Form T to your income tax return **only** if you:

- Claim a deduction for depletion of timber or
- Elect under section 631(a) to treat the cutting of timber as a sale or exchange.

Complete Form T in accordance with sections 611, 631, and 1231 and the related regulations.

**Exception.** You are not required to file Form T if you only have an occasional sale of timber (for example, one or two sales every 3 or 4 years). However, you must maintain adequate records of these transactions and other timber-related activities during the year, as discussed in **Recordkeeping** on this page. These transactions may be treated as an investment for tax purposes if your property is not held for use in a trade or business.

**Completion of Form**

**Caution:** If you are **required** to file Form T for the current tax year (as discussed above under **Who Must File**), you must complete all the parts of the form that apply. However, if you are **not** required to file **Form T** but have other forest-related activities (reportable in **Part I** (Acquisitions), **Part IV** (Reforestation and Timber Stand Activities), or **Part V** (Land Ownership), complete and attach the appropriate tax form (for example, Form 4562 to claim depreciation) to your income tax return to report these activities. Also, be sure to maintain adequate records as discussed in **Recordkeeping** below.

**Part I**

Complete this part if you acquired timber, timber cutting contracts, or forest land during the tax year, whether the acquisition was by purchase, exchange, gift, or inheritance.

**Part II**

Complete this part for each timber account that has changed in quantity or dollar amount. A timber account may change in quantity or dollar amount as a result of acquisitions, dispositions, the cutting of timber, capitalized expenditures, casualty or theft losses, corrections, additions for growth, and transfers from other accounts. Use this part to figure depletion for timber cut or the basis for timber sold or lost during the tax year. A depletion schedule is required to be maintained for all types of timber ownership.

**Part III**

Complete this part if you sold or exchanged timber, timber cutting contracts, or forest land during the tax year.

**Part IV**

Complete this part only if you paid or incurred expenses for reforestation of forest land or for timber stand activities

during the tax year. Timber stand activities include all silvicultural prescriptions (such as burning, spraying, and thinning) applied to a timber stand regardless of age.

**Part V**

Complete this part to show changes in ownership of land if you sold or exchanged land during the tax year.

**Recordkeeping**

You no longer have the option to attach **maps** of your timber properties to Form T to substantiate any claimed deduction for depletion of timber on a return filed for tax years beginning after December 31, 2001. Instead, you are required to **retain records** sufficient to substantiate your right to claim the deduction, including a map (where necessary) to show clearly the location(s) of timber and land acquired, timber cut, and timber and land sold for as long as their contents may become material in the administration of any Internal Revenue law.

**Other business records.** You must also keep business records to support other items reported on your tax return such as expenses incurred during the tax year for **road constructions** and for building **drainage structures**.

**Note:** Maintain separate cost accounts for **road construction** and **drainage structures**, such as ditches and canals. For example, for roads constructed for logging timber or to conduct management activities on fee land or land held under long-term cutting contracts, maintain records showing the number of miles constructed and how the total expenditures were either **(a)** capitalized, **(b)** amortized, or **(c)** claimed as an ordinary expense.

Keep separate records for each depletion account, block, tract, or geographic area tributary to a mill or mill complex. Also, keep records that verify the basis in property for as long as they are needed to figure the basis of the original or replacement property.

**Additional Information**

For additional information regarding Federal income tax rules for reporting forest-related activities, see the following:

- IRS tax products, including **Pub. 225**, Farmer's Tax Guide, and **Pub. 535**, Business Expenses. For example, chapter 9 in Pub. 535 discusses where to report the amortization of qualifying reforestation costs after the deduction is entered on **Form 4562**, Depreciation and Amortization.

- **Agriculture Handbook No. 718**, Forest Landowners' Guide to the Federal Income Tax. To order this handbook, call **(202) 512-1800** (not a toll-free number), visit the U.S. Government Online Bookstore at **www.gpo.gov**, or write the Superintendent of Documents, U.S. Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7954. This handbook costs \$21 (subject to change); its GPO stock number is 001-000-04693-4.



Current regulations, IRS rulings, and case law should be consulted to verify that information in USDA's Agriculture Handbook No. 718 is still applicable. Because this comprehensive handbook is not revised annually, it may not reflect changes in tax law or new Treasury regulations.

**Part I Acquisitions**

**How to report acquisitions.** Report acquisitions during the tax year (whether taxable or not) of timber, timber-cutting contracts, or forest land. Report separately each acquisition of \$10,000 or more. You may combine acquisitions of less than \$10,000 for each account and omit lines 2 and 3. For an acquisition by gift or inheritance, do not complete lines 4 through 7. For an acquisition or lease of timber-cutting rights on a pay-as-cut basis, except for those under which all cutting is completed within the tax year, do not complete lines 4 through 8. Instead, list the provisions of the purchase or lease agreement, including the number of years from the effective date to the expiration date, annual minimum cut or payment, and the payment rates for different kinds of timber and forest products. Follow the format of lines 1 through 9 on additional sheets if necessary.

**What is included in each account—**You must include your timber in one or more accounts. Generally, each account must include all your timber that is located in one “block.” A block may be **(a)** an operational unit that includes all timber that would logically go to a single point of manufacture, **(b)** a logging unit that includes all timber that would logically be removed by a single logging development, or **(c)** an area established by the geographical or political boundaries of logical management areas. Timber acquired under a cutting contract may not be included in part of a block, but should be kept in separate accounts. For exceptional cases, the timber in a given block may be divided into two or more accounts. See Regulations section 1.611-3(d) for more information.

<b>1</b> Name of block and title of account				
<b>2</b> Location of property (by legal subdivisions or map surveys)				
<b>3a</b> Name and address of seller or person from whom property was acquired				<b>b</b> Date acquired
<b>4</b> Amount paid: <b>a</b> In cash . . . . .				
<b>b</b> In interest-bearing notes . . . . .				
<b>c</b> In non-interest-bearing notes . . . . .				
<b>5a</b> Amount of other consideration . . . . .				
<b>b</b> Explain the nature of other consideration and how you determined the amount shown on line 5a. .....				
<b>6</b> Legal expenses . . . . .				
<b>7</b> Cruising, surveying, and other acquisition expenses . . . . .				
<b>8</b> Total cost or other basis of property. Add lines 4a through 7 . . . . .				
<b>9</b> Allocation of total cost or other basis on books:	<b>Unit</b>	<b>Number of units</b>	<b>Cost or other basis per unit</b>	<b>Total cost or other basis</b>
<b>a</b> Forested land . . . . .	Acre			
<b>b</b> Other unimproved land . . . . .	Acre			
<b>c</b> Improved land (describe) ► .....	Acre			
<b>d</b> Merchantable timber. Estimate the quantity of merchantable timber present on the acquisition date (see Regulations section 1.611-3(e)). Details of the timber estimate, made for purposes of the acquisition, should be available if your return is examined.				
<b>e</b> Premerchantable timber. Make an allocation here only if it is a factor in the total cost or value of the land.				
<b>f</b> Improvements (list separately) ..... ..... ..... .....				
<b>g</b> Mineral rights . . . . .				
<b>h</b> Total cost or other basis (same amount as line 8). Add lines 9a through 9g . . . . .				

**Part II Timber Depletion**

On lines 10 through 15, provide data for each timber account separately. Account for any changes that have occurred during the tax year. Attach as many additional pages as needed. If you deplete on the block basis, combine new purchases with the opening balances and use the average depletion rate shown on line 17, column (b), for all timber cut or sold, regardless of how long held. If you express timber quantity in thousand board feet (MBF), log scale, name the log rule used. If another unit of measure is used, provide details ▶ .....

.....

.....

**Line 23.** The casualty loss limitation on line 23, column (b), is determined by the decrease in fair market value (FMV) of the Single Identifiable Property (block) before and after the casualty event, **not** to exceed the basis in the affected block. Keep **FMV appraisals** in your records to support the claimed loss (see **Recordkeeping** on page 1).

	(a) Quantity	(b) Cost or other basis
<b>10</b> Name of block and title of account ▶ .....		
<b>11</b> Estimated quantity of timber and cost or other basis returnable through depletion at end of the preceding tax year . . . . .		
<b>12</b> Increase or decrease of quantity of timber required by way of correction . . . . .		
<b>13a</b> Addition for growth (number of years covered ▶ ..... ) . . . . .		
<b>b</b> Transfers from premerchantable timber account. . . . .		
<b>c</b> Transfers from deferred reforestation account . . . . .		
<b>14</b> Timber acquired during tax year . . . . .		
<b>15</b> Addition to capital during tax year . . . . .		
<b>16</b> Total at end of tax year, before depletion. Add lines 11 through 15 . . . . .		
<b>17</b> Unit rate returnable through depletion, or basis of sales or losses. Divide line 16, column (b), by line 16, column (a) . . . . .		
<b>18</b> Quantity of timber cut during tax year . . . . .		
<b>19</b> Depletion for the current tax year. Multiply line 17 by line 18 . . . . .		
<b>20</b> Quantity of standing timber sold or otherwise disposed of during tax year . . . . .		
<b>21</b> Allowable as basis of sale. Multiply line 17 by line 20 . . . . .		
<b>22</b> Quantity of standing timber lost by fire or other cause during tax year . . . . .		
<b>23</b> Allowable basis of loss plus any excess amount where decrease in FMV (before and after the casualty) exceeds the standard depletion amount, but not the block basis (see instructions above) . . . . .		
<b>24</b> Total reductions during tax year:		
<b>a</b> In column (a), add lines 18, 20, and 22. . . . .		
<b>b</b> In column (b), add lines 19, 21, and 23. . . . .		
<b>25</b> Net quantity and value at end of tax year. In column (a), subtract line 24a from line 16. In column (b), subtract line 24b from line 16 . . . . .		
<b>26</b> Quantity of cut timber that was sold as logs or other rough products . . . . .		

**Part II Timber Depletion** *(continued)*

- 27** Are you electing, or have you made an election in a prior tax year that is in effect, to report gain or loss from the cutting of timber under section 631(a)?  
 Yes  No
- If "Yes," attach a statement that provides the information in items 28 through 33. If "No," skip lines 28 through 33 and go on to Part III.
- This election is binding for all eligible timber cut in the election year and all subsequent years. You may revoke the election only with IRS consent, unless you made the election for a tax year beginning before 1987.
- Note:** *This election cannot be made on an amended return.*
- 28** Show the adjusted basis for depletion, fair market value (FMV), and gain or loss for each sale or exchange of standing timber for which you have made a section 631(a) election. Show the adjusted basis for depletion and the FMV of the timber as of the first day of the tax year in which the timber was cut. Show these amounts by species and unit rates if these transactions are reported on a species basis. The gain or loss on standing timber is reported on **Form 4797**, Sales of Business Property.
- 29** Provide the date of acquisition of timber that was cut in the tax year, if acquired after March 1, 1913; the quantity of timber remaining (adjusted for growth, correction of estimates, changes in use, and any change in the log rule used); and the adjusted basis at the beginning of the tax year. State the acreage cut, the amount of timber cut from it during the tax year, and the log rule or other method you used to determine the quantity of timber cut. If you kept depletion accounts by separate tracts or purchases, give the information separately for each tract or timber purchase.
- If you used an average depletion rate based on the average value or cost of a timber block in earlier years, the adjusted basis referred to in section 631(a) is the average basis shown on line 17, column (b), after adjustment.
- 30** Describe in detail the characteristics of the timber that affect its value, such as total quantity, species, quality, quantity per acre, size of the average tree, logging conditions, and distance to markets.
- 31** Provide evidence in the form of actual sales of comparable timber as of the valuation date, along with other value evidence used. Include a computation showing the difference between the cost (excluding timber or stumpage cost) and value of the primary wood product (logs or other roundwood, chips, etc.) at the mill or plant. Give detailed evidence that permits a comparison with the timber on which you report a value.
- 32** Furnish the following **additional information:**
- a.** Location of the sawmill, log market, or other point of delivery of the logs or wood to the user or buyer.
  - b.** The total MBF, log scale, cords, or other units of timber cut, and the length and diameter of the average log or the average number of units per tree.
  - c.** The percentage of rough lumber grades, by species, manufactured from the timber during the year; or, if cut timber is sold as logs, the percentage of log grades, by species.
- 33** Show the amount of timber owned, or held under a contract right to cut, for a period of more than 1 year. Show separately the quantity of timber cut that was held for less than 1 year. The scale of logs purchased during the year must be shown by species and quantity and excluded from the quantity shown as cut under section 631(a). Also show the number, cost, and point of delivery of purchased logs by species and grade.

**Part III Profit or Loss From Land and Timber Sales**

Generally, report all dispositions during the tax year (whether taxable or not) of timber, timber-cutting contracts, or forest land. Do not report dispositions by gift or distributions made by an estate to a beneficiary.

Report each sale involving total consideration of \$10,000 or more. You may combine sales of less than \$10,000 for each timber or land account and omit lines 35 and 36 for each combined small sale. For a sale or lease of timber-cutting rights on a pay-as-cut basis, that will be paid for at intervals during the cutting period according to the number of units cut, complete lines 37, 40, and 41 only for

amounts that must be reported on your current year income tax return. Instead of completing lines 38a, 38b, and 39, briefly state the provisions of the sale or lease agreement, including the number of years from the effective date to the expiration date, annual minimum cut or payment, and the payment rates for the different kinds of timber and forest products. You may combine small sales or leases of timber-cutting rights on a pay-as-cut basis that were completed within the tax year. Follow the format of lines 34 through 41 on additional sheets if necessary.

**34** Name of block and title of account

**35** Location of property (by legal subdivisions or map surveys)

<b>36a</b> Purchaser's name and address	<b>b</b> Date of sale
---	-----------------------

<b>37</b> Amount received: <b>a</b> In cash . . . . .	
<b>b</b> In interest-bearing notes . . . . .	
<b>c</b> In non-interest-bearing notes . . . . .	

<b>38a</b> Amount of other consideration . . . . .	
<b>b</b> Explain the nature of other consideration and how you determined the amount shown on line 38a: .....	

**39** Total amount received for property. Add lines 37a, 37b, 37c, and 38a. . . . .

<b>40</b> Cost or other basis of property:	Unit	Number of units	Cost or other basis per unit	Total cost or other basis
<b>a</b> Forested land . . . . .	Acre			
<b>b</b> Nonforested land . . . . .	Acre			
<b>c</b> Improved land (describe) ▶ .....	Acre			
<b>d</b> Merchantable timber. Estimate in detail the quantity of merchantable timber on the date of sale or exchange. Include the quantity of timber in each species of timber by diameter at breast height (DBH) classes. State the log rule used if the unit of measure is thousand board feet (MBF), log scale.				
<b>e</b> Premerchantable timber . . . . .				
<b>f</b> Improvements (list separately) ..... ..... ..... .....				
<b>g</b> Mineral rights. . . . .				
<b>h</b> Total cost or other basis. Add lines 40a through 40g . . . . .				
<b>i</b> Direct sale expenses (cruising, marking, selling) . . . . .				

**41** Profit or loss. Subtract the sum of lines 40h and 40i from line 39 . . . . .

**Part IV Reforestation and Timber Stand Activities**

**42** Summarize your expenditures for reforestation and timber stand activities below. You can choose to amortize a limited amount of afforestation or reforestation costs (direct costs of planting or seeding under section 194) for qualified timber property. Keep detailed information to support these costs and retain this information in your records. Report expenses such as supplies, labor, overhead, transportation, tools, and depreciation on equipment.

**Site preparation.** Report all expenses incurred during the tax year for preparing the land for planting or seeding (including natural seeding). Include expenses for clearing the land of brush and cull trees by burning, disking, chopping, shearing and piling, spraying with herbicides, or other measures taken to aid successful site reforestation. Report separately for each depletion account, block, tract, or operating area tributary to a mill or mill complex. Report contract work separately from your employees' work.

**Planting or seeding.** Report the expenses you incurred during the tax year for planting seedlings or sowing seed to reforest the land. Report separately for each depletion account, block, tract, or operating area tributary to a mill or mill complex. Report contract work separately from your employees' work.

**Other silvicultural activities.** Report all expenditures that must be capitalized and items that you elect to capitalize. Also, list on a separate attachment items that are treated as current deductions (including but not limited to weed control, pruning, fertilization, thinning, insect and disease control). Report separately for each depletion account, block, tract, or operating area tributary to a mill or mill complex. Report contract work separately from your employees' work.

Account, block, tract, or area	Kind of activity (burning, chopping, spraying, planting, seeding, thinning, pruning, fertilizing, etc.)	Number of acres treated	Total expenditures
Total . . . . .			

**Part V Land Ownership**

Show all changes in land accounts. Attach as many additional sheets as needed, following the format of lines 43 through 48.

43 Name of block and title of account ▶ ..... .....	Acres	Total cost or other basis. Give amount of March 1, 1913 appreciation, if included	Average rate per acre
44 Balance at beginning of year . . . . .			
45 Acquisitions during year . . . . .			
46 Sales during year . . . . .			
47 Other changes . . . . .			
48 Balance at end of year. Add lines 44 and 45, then subtract lines 46 and 47 . . . . .			

**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** . . . . . 32 hr., 45 min.
- Learning about the law or the form** . . . . . 42 min.
- Preparing and sending the form to the IRS** . 1 hr., 15 min.

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





# Notice Concerning Fiduciary Relationship

(Internal Revenue Code sections 6036 and 6903)

## Part I Identification

Name of person for whom you are acting (as shown on the tax return)	Identifying number	Decedent's social security no.
---	--------------------	--------------------------------

Address of person for whom you are acting (number, street, and room or suite no.)

City or town, state, and ZIP code (If a foreign address, see instructions.)

Fiduciary's name

Address of fiduciary (number, street, and room or suite no.)

City or town, state, and ZIP code	Telephone number (optional) (      )
-----------------------------------	---

## Part II Authority

- 1 Authority for fiduciary relationship. Check applicable box:
- a(1)  Will and codicils or court order appointing fiduciary . . . . . (2) Date of death .....
  - b(1)  Court order appointing fiduciary . . . . . (2) Date (see instructions) .....
  - c  Valid trust instrument and amendments
  - d  Other. Describe ► .....

## Part III Nature of Liability and Tax Notices

- 2 Type of tax (estate, gift, generation-skipping transfer, income, excise, etc.) ► .....
- 3 Federal tax form number (706, 1040, 1041, 1120, etc.) ► .....
- 4 Year(s) or period(s) (if estate tax, date of death) ► .....
- 5 If the fiduciary listed in Part I is the person to whom notices and other written communications should be sent for **all** items described on lines 2, 3, and 4, check here . . . . . ►
- 6 If the fiduciary listed in Part I is the person to whom notices and other written communications should be sent for **some** (but not all) of the items described on lines 2, 3, and 4, check here ►  and list the applicable Federal tax form number and the year(s) or period(s) applicable .....

## Part IV Revocation or Termination of Notice

### Section A—Total Revocation or Termination

- 7 Check this box if you are revoking or terminating all prior notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship . ►
- Reason for termination of fiduciary relationship. Check applicable box:
- a  Court order revoking fiduciary authority
  - b  Certificate of dissolution or termination of a business entity
  - c  Other. Describe ► .....

### Section B—Partial Revocation

- 8a Check this box if you are revoking earlier notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship . . . . . ►
- b Specify to whom granted, date, and address, including ZIP code.  
► .....

### Section C—Substitute Fiduciary

- 9 Check this box if a new fiduciary or fiduciaries have been or will be substituted for the revoking or terminating fiduciary and specify the name(s) and address(es), including ZIP code(s), of the new fiduciary(ies) . . . . . ►
- .....

**Part V Court and Administrative Proceedings**

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency)		Date proceeding initiated	
Address of court		Docket number of proceeding	
City or town, state, and ZIP code	Date	Time	a.m. p.m. Place of other proceedings

**Part VI Signature**

I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.

<b>Please Sign Here</b>	▶ _____	_____	_____
	Fiduciary's signature	Title, if applicable	Date

**Application for Extension of Time  
To File U.S. Income Tax Return**

**2004**

Department of the Treasury  
Internal Revenue Service

**For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment**  
▶ See instructions on page 3.

<b>Please type or print.</b>	Your first name and initial	Last name	Your social security number
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
<b>File by the due date for filing your return.</b>	Home address (number and street)		
	City or town, province or state, and country (including postal or ZIP code)		

**Please fill in the Return Label at the bottom of this page.**

- 1** I request an extension of time until ..... to file my income tax return for the calendar year 2004, or other tax year ending ....., because my tax home is in a foreign country and **I expect to qualify for special tax treatment by meeting the "bona fide residence test" or the "physical presence test"** (see instructions).
- 2** Were you previously granted an extension of time to file for this tax year? . . . . .  **Yes**  **No**
- 3** Will you need additional time to allocate moving expenses? . . . . .  **Yes**  **No**
- 4a** Date you first arrived in the foreign country .....
- b** Date qualifying period begins .....; ends .....
- c** Your foreign home address .....
- d** Date you expect to return to the United States .....
- Note:** *This is not an extension of time to pay tax. Full payment is required to avoid interest and late payment charges.*
- 5** Enter the amount of income tax paid with this form . . . . . ▶ **5** |

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Signature of spouse ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Signature of preparer other than taxpayer ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Please fill in the **Return Label** below with your name, address, and social security number. The IRS will complete the **Notice to Applicant** and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

<b>Notice to Applicant To Be Completed by the IRS</b>	<input type="checkbox"/> We <b>have</b> approved your application.	<b>(Do not detach)</b>
	<input type="checkbox"/> We <b>have not</b> approved your application. However, we have granted a 45-day grace period to ..... This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.	
	<input type="checkbox"/> We <b>have not</b> approved your application. After considering the above information, we cannot grant your request for an extension of time to file. We are not granting a 45-day grace period.	
	<input type="checkbox"/> We cannot consider your application because it was filed after the due date of your return.	
	<input type="checkbox"/> Other .....	
	Director	Date

<b>Return Label</b> (Please type or print)	<b>Taxpayer's name</b> (and agent's name, if applicable). If a joint return, also give spouse's name.		Taxpayer's social security number
	Number and street (include suite, room, or apt. no.) or P.O. box number		Spouse's social security number
	City or town, province or state, and country (including postal or ZIP code)	Agents: Always include taxpayer's name on Return Label.	

**Application for Additional Extension of Time To File  
U.S. Individual Income Tax Return**

**2004**

Department of the Treasury  
Internal Revenue Service

▶ See instructions on back.

▶ You must complete all items that apply to you.

Please type or print.	Your first name and initial	Last name	Your social security number
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
File by the due date for filing your return.	Home address (number and street)		
	City, town or post office, state, and ZIP code		

**Please fill in the Return Label at the bottom of this page.**

- I request an extension of time until \_\_\_\_\_, to file Form 1040EZ, Form 1040A, Form 1040, Form 1040NR-EZ, or Form 1040NR for the calendar year 2004, or other tax year ending \_\_\_\_\_.
- Explain why you need an extension. You must give an adequate explanation ▶ \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- Have you filed Form 4868 to request an automatic extension of time to file for this tax year? . . . .  Yes  No  
If you checked "No," we will grant your extension only for undue hardship. Fully explain the hardship in item 2. Attach any information you have that helps explain the hardship.

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Signature of spouse ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_  
(If filing jointly, **both** must sign even if only one had income.)

Signature of preparer other than taxpayer ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Please fill in the **Return Label** below with your name, address, and social security number. The IRS will complete the **Notice to Applicant** and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

**(Do not detach)**

**Notice to Applicant To Be Completed by the IRS**

We **have** approved your application.

We **have not** approved your application. However, we have granted a 10-day grace period to \_\_\_\_\_. This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.

We **have not** approved your application. After considering the information you provided in item 2 above, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.

We cannot consider your application because it was filed after the due date of your return.

Other \_\_\_\_\_

\_\_\_\_\_  
Director

\_\_\_\_\_  
Date

Return Label (Please type or print)	Taxpayer's name (and agent's name, if applicable). If a joint return, also give spouse's name.		Taxpayer's social security number
	Number and street (include suite, room, or apt. no.) or P.O. box number		Spouse's social security number
	City, town or post office, state, and ZIP code	Agents: Always include taxpayer's name on Return Label.	

**Application for Automatic Extension of Time  
 To File U.S. Individual Income Tax Return**

**2004**



**It's Convenient,  
 Safe, and Secure**

IRS e-file is the IRS's electronic filing program. You can get an automatic extension of time to file your tax return by filing Form 4868 electronically. You will receive an electronic acknowledgment or confirmation number once you complete the transaction. Keep it with your records. Do not send in Form 4868 if you file electronically.

Complete Form 4868 to use as a worksheet. If you think you may owe tax when you file your return, you will need to estimate your total tax liability and subtract how much you have already paid (lines 4, 5, and 6 below).

If you think you may owe tax and wish to make a payment, you may pay by electronic funds withdrawal using option 1 or 2 below or you may pay by credit card using option 3.

**1** **E-file by Phone—February 7–April 15**  
 Call toll free **1-888-796-1074**

Anyone who filed a tax return for 2003 can file Form 4868 by phone. The telephone system will accept extensions any time from February 7 through April 15, 2005, and your extension will be good through August 15, 2005. Filing by telephone is advantageous because it is free and you get a confirmation number.

If you wish to make a payment by electronic funds withdrawal, you will be asked for the adjusted gross income (AGI) from your 2003 tax return. The AGI for your 2003 tax return is located on your Form 1040, line 34; Form 1040A, line 21; Form 1040EZ, line 4; Form 1040NR, line 33; Form 1040NR-EZ, line 10; or your TeleFile Tax Record, line I. If you choose, you may also file your extension by phone and mail a payment to the address shown in the middle column on page 4.

**2** **E-file Using Your Personal  
 Computer or Through a Tax  
 Professional**

Refer to your tax software package or tax preparer for ways to file electronically. Be sure to have a copy of your 2003 tax return

— you will be asked to provide information from the return for taxpayer verification. If you wish to make a payment, you can pay by electronic funds withdrawal (see page 4) or send your payment to the address shown in the middle column on page 4.

**3** **E-file and Pay by Credit  
 Card**

You can get an extension if you pay part or all of your estimate of income tax due by using a credit card (American Express® Card, Discover® Card, MasterCard® card, or Visa® card). Your payment must be at least \$1. You may pay by phone or over the Internet through one of the service providers listed below.

Each service provider will charge a convenience fee based on the amount of the tax payment you are making. Fees may vary between service providers. You will be told what the fee is during the transaction and will have the option to continue or cancel the transaction. You may also obtain the convenience fee by calling the providers' toll-free automated customer service numbers or visiting their websites. Do not add the convenience fee to your tax payment.

**Official Payments Corporation**  
 1-800-2PAY-TAX<sup>SM</sup>  
 (1-800-272-9829)  
 1-877-754-4413 (Customer Service)  
[www.officialpayments.com](http://www.officialpayments.com)

**Link2Gov Corporation**  
 1-888-PAY-1040<sup>SM</sup>  
 (1-888-729-1040)  
 1-888-658-5465 (Customer Service)  
[www.PAY1040.com](http://www.PAY1040.com)

**File a Paper Form 4868**

If you wish to file on paper instead of electronically, fill in the Form 4868 below and mail it to the address shown on page 4.

▼ DETACH HERE ▼

**Application for Automatic Extension of Time  
 To File U.S. Individual Income Tax Return**

**2004**

For calendar year 2004, or other tax year beginning \_\_\_\_\_, 2004, ending \_\_\_\_\_

Part I Identification		Part II Individual Income Tax	
1 Your name(s) (see instructions)		4 Estimate of total tax liability for 2004 . \$ _____	
Address (see instructions)		5 Total 2004 payments . . . . . _____	
City, town or post office, state, and ZIP code		6 <b>Balance due.</b> Subtract 5 from 4 . . . . . _____	
2 Your social security number		7 Amount you are paying. . . . . ► _____	
3 Spouse's social security number		<b>Confirmation Number</b>	
		If you file electronically, you will receive a confirmation number telling you that your Form 4868 has been accepted. Enter the confirmation number here and keep it for your records . . . . . ► _____	