

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
	Present home address (number, street, and apt. no., or rural route)		
	City, town or post office, commonwealth or territory, and ZIP code		

Part I Total Tax and Credits

- 1 Filing status.** Check the box for your filing status. See page 4 of the instructions.
- Single
- Married filing jointly
- Married filing separately. Enter spouse's social security no. above and full name here. ▶ _____
- 2 Qualifying children.** Complete **only** if you are a bona fide resident of Puerto Rico and you are claiming the additional child tax credit (see page 5 of the instructions).

(a) First name	Last name	(b) Child's social security number	(c) Child's relationship to you

3 Self-employment tax from Part V, line 12	3	
4 Household employment taxes (see page 4 of the instructions). Attach Schedule H (Form 1040)	4	
5 Total tax. Add lines 3 and 4 (see page 4 of the instructions)	5	
6 2007 estimated tax payments (see page 4 of the instructions)	6	
7 Excess social security tax withheld (see page 4 of the instructions)	7	
8 Additional child tax credit from Part II, line 3	8	
9 Health coverage tax credit. Attach Form 8885	9	
10 Total payments and credits. Add lines 6 through 9	10	
11 If line 10 is more than line 5, subtract line 5 from line 10. This is the amount you overpaid .	11	
12a Amount of line 11 to be refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	12a	
b Routing number		c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d Account number		
13 Amount of line 11 to be applied to 2008 estimated tax .	13	
14 Amount you owe. If line 5 is more than line 10, subtract line 10 from line 5. For details on how to pay, see page 1 of the instructions	14	

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see page 2)? **Yes.** Complete the following. **No**

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

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

Your signature Date Daytime phone number ()

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

Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit—See page 5 of the instructions.

1	Income derived from sources within Puerto Rico	1		
2	Withheld social security and Medicare taxes from Forms 499R-2/W-2PR (attach copy of form(s))	2		
3	Additional child tax credit. Use the worksheet on page 6 of the instructions to figure the amount to enter here and on page 1, line 8	3		

Part III Profit or Loss From Farming

Name of proprietor	Social security number

Note. If you are filing a joint return and both you and your spouse had a profit or loss from farming, you must **each** complete and attach a **separate** Part III (see *Joint returns* and *Husband-Wife Business* beginning on page 3 of the instructions).

Section A—Farm Income—Cash Method

Complete Sections A and B. (Accrual method taxpayers, complete Sections B and C, and Section A, line 11.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes.

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	
6	Agricultural program payments received	6		
7	Commodity Credit Corporation loans reported under election (or forfeited).	7		
8	Crop insurance proceeds	8		
9	Custom hire (machine work) income	9		
10	Other income	10		
11	Gross farm income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from Section C, line 50 ▶	11		

Section B—Farm Expenses—Cash and Accrual Method

Do not include personal or living expenses (such as taxes, insurance, or repairs on your home) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.

12	Car and truck expenses (attach Form 4562)	12			25	Pension and profit-sharing plans	25		
13	Chemicals	13			26	Rent or lease:			
14	Conservation expenses	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 (attach Form 4562 if required)	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	24			c	.....	34c		
					d	.....	34d		
					e	.....	34e		
35	Total expenses. Add lines 12 through 34e ▶	35					35		
36	Net farm profit or (loss). Subtract line 35 from line 11. Enter the result here and in Part V, line 1	36					36		

Section C—Farm Income—Accrual Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes on any of the lines below.

Table with 5 columns: Line number, Description, Sub-column number, Amount, and Total. Rows include Sales of livestock (37), Total cooperative distributions (38a), Agricultural program payments (39), Commodity Credit Corporation loans (40), Crop insurance proceeds (41), Custom hire income (42), Other farm income (43), Inventory of livestock (45-48), and Gross farm income (50).

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part III, line 11.

Part IV Profit or Loss From Business (Sole Proprietorship)

Name of proprietor

Social security number

Note. If you are filing a joint return and both you and your spouse had a profit or loss from a business, you must each complete and attach a separate Part IV (see Joint returns and Husband-Wife Business beginning on page 3 of the instructions).

Section A—Income

Table with 5 columns: Line number, Description, Sub-column number, Amount, and Total. Rows include Gross receipts (1), Inventory at beginning (2a-2g), Gross profit (3), Other income (4), and Gross income (5).

Section B—Expenses

Table with 5 columns: Line number, Description, Sub-column number, Amount, and Total. Rows include Advertising (6), Car and truck expenses (7), Commissions and fees (8), Contract labor (9), Depletion (10), Depreciation (11), Employee benefit programs (12), Insurance (13), Interest on business (14), Legal and professional services (15), Office expense (16), Pension (17), Rent or lease (18), Repairs (19), Supplies (20), Taxes (21), Travel (22), Utilities (23), Wages (24), and Total expenses (26).

Part V Self-Employment Tax—If you had **church employee income**, see pages 2 and 3 of the instructions before you begin.

Name of person with self-employment income	Social security number of person with self-employment income ▶	
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Note. If you are filing a joint return and both you and your spouse had self-employment income, you must **each** complete a **separate** Part V.

A	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part V ▶ <input type="checkbox"/>			
1	Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships. Note. Skip this line if you use the farm optional method (see page 7 of the instructions)			
2	Net nonfarm profit or (loss) from Part IV, line 27, and your distributive share from nonfarm partnerships. Ministers and members of religious orders, see page 3 of the instructions for amounts to report on this line. See pages 6 and 7 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page 7)			
3	Combine lines 1 and 2			
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3			
4b	If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here			
4c	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ▶			
5a	Enter your church employee income from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. See page 2 for definition of church employee income			
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-			
6	Net earnings from self-employment. Add lines 4c and 5b ▶			
7	Maximum amount of combined wages and self-employment earnings subject to social security tax for 2007		97,500	00
8a	Total social security wages and tips from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. If \$97,500 or more, skip lines 8b through 10, and go to line 11			
8b	Unreported tips subject to social security tax from Form 4137, line 10 (see page 7 of the instructions)			
8c	Wages subject to social security tax from Form 8919, line 10 (see page 7 of the instructions)			
8d	Add lines 8a, 8b, and 8c			
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶			
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)			
11	Multiply line 6 by 2.9% (.029)			
12	Self-employment tax. Add lines 10 and 11. Enter here and on line 3 of Part I			

Part VI Optional Methods To Figure Net Earnings—See pages 7 and 8 of the instructions for limitations.

Note. If you are filing a joint return and both you and your spouse choose to use an optional method to figure net earnings, you must **each** complete and attach a **separate** Part VI.

Farm Optional Method				
1	Maximum income for optional methods		1,600	00
2	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income (Part III, line 11, plus your distributive share from farm partnerships), but not less than zero; or \$1,600. Also include this amount on Part V, line 4b, above			
Nonfarm Optional Method				
3	Subtract line 2 from line 1			
4	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income (Part IV, line 5, plus your distributive share from nonfarm partnerships), but not less than zero; or the amount on Part VI, line 3, above. Also include this amount on Part V, line 4b, above			