

General Description Booklet
For the
2005 PUBLIC USE TAX FILE

Compiled by
Victoria Bryant
Individual Statistics Branch
Statistics of Income Division
Internal Revenue Service
May, 2009

**2005 STATISTICS OF INCOME PUBLIC USE TAX FILE
TABLE OF CONTENTS**

| | |
|---|-----|
| INTRODUCTION..... | 2 |
| DISCLOSURE AVOIDANCE PROCEDURES..... | 4 |
| CORE RECORD LAYOUT (CODES)..... | 6 |
| CORE RECORD LAYOUT (AMOUNTS) | 7 |
| CODE DEFINITIONS | 11 |
| EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS | 18 |
| TECHNICAL DESCRIPTION OF THE FILE..... | 23 |
| SAMPLE DESCRIPTION | 24 |
| WEIGHTED COUNTS FOR EACH CODE FIELD | 29 |
| WEIGHTED SUM OF THE AMOUNTS IN EACH AMOUNT FIELD..... | 36 |
| 2004 FEDERAL TAX FORMS (WITH FIELD NUMBERS REFERENCED)..... | A-1 |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

INTRODUCTION

The Internal Revenue Service 2005 Public Use Tax File, which contains 132,766 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 134.4 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 2005. The Individual Tax File is designed for making national level estimates.

The Tax Files, which have been produced since 1960, consist of detailed information taken from SOI sample records. The public use versions of these sample files are sold in an unidentifiable form, with names, Social Security Numbers (SSN), and other similar information omitted. The primary uses made of these files have been to simulate the administrative and revenue impact of tax law changes, as well as to provide general statistical tabulations relating to sources of income and taxes paid by individuals.

The 2005 Tax File can be purchased through the Internal Revenue Service, Statistics of Income Division. Any questions concerning the cost and acquisition of the current Individual Tax File should be directed to:

Director
Statistics of Income Division RAS:S
Internal Revenue Service
P.O. Box 2608
Washington, DC 20013-2608

Telephone number: (202) 874-0700
Fax number: (202) 874-1198

Individual Public Use Tax Files for each of the Tax Years 1960, 1962, 1964, and 1966 through 1991 are available through the National Archives and Records Service. Questions concerning cost, acquisition, and delivery of these historical tax model files, should be addressed to:

Reference Services
Center for Electronic Records
National Archives and Records Administration
8601 Adelphi Road, Room 2400
College Park, MD 20740-6001
(301) 387-0470

The Archives order number for any of the above-mentioned historical Public Use Tax Model Files is 374-109-(A). In addition to the order number, the requester should also specify the tax year

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE
and version (Individual or State) of the file under consideration.

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

DISCLOSURE AVOIDANCE PROCEDURES

To preserve the character of the microdata file while also protecting the identity of individuals, we have made the following changes to the Individual Tax File.

First, to make sure that it will be impossible to know whether a given taxpayer is represented in the sample, all returns sampled at rates greater than 10 percent¹ have been subsampled at 10 percent. In addition, certain records (45) with extreme values were exempt from inclusion in the public-use file. Each of these records would have had a 10 percent chance of selection for the file. Therefore, the actual subsampling rate is slightly less than one tenth.

Second, those records with \$200,000 or more of AGI or records with a weight of 13.58 or less have been altered in the following manner:

- The State code has been removed (also done for those with AGI less than -\$200,000).
- Alimony paid and alimony received have been removed (also done for those with AGI less than -\$200,000).
- State sales tax deduction has been removed.
- Marital status and the various exemptions for dependents have been modified (see section on Code Definitions for specific changes).
- Multivariate blurring has been applied to high income returns with nonzero values in at least two of the following fields: wages and salaries, state and local income taxes, and real estate taxes. Prior to blurring, high income returns are grouped into one of 13 categories based on their filing status and the number of children living at home, and then further grouped by the pattern of nonzero values on these three fields plus Schedule C net receipts, which is used only for grouping. A multivariate distance statistic is then calculated from the nonzero values of the three variables within each group. Based on this statistic, the two most distant records are identified, and the two additional records closest to each of these two records are located. For each group of three records the average value of each variable is placed in the specific fields. This process is repeated until all records have been averaged or "blurred." Schedule C net receipts, however, is blurred on a univariate basis according to the 13 categories of filing status and number of children living at home plus the pattern of nonzero values on the other three variables that are subject to blurring.

Third, all lower income returns (records with an adjusted gross income of less than \$200,000 and

¹See Table A in the Description of Sample Section of this booklet for the strata subject to subsampling for this file.

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

weights of less than 10) have been blurred, nationally, for alimony paid and alimony received. Then, all lower income returns were sorted by State and by a two level marital status variable (married/not married). After this sort, the records were blurred for salaries and wages, real estate tax deductions, Net Receipts, Medical and dental expenses, and State and local income taxes deduction (State of Wisconsin, only, for this last item).² All lower income blurring is done on a univariate basis. Fourth, for all records on the file, all fields on the file have been rounded to the four most significant digits (e.g., \$14,371 = \$14,370 and \$228,867 = \$228,900).

Since individual records in this file may or may not contain data from just one tax return--and never contain the full item content of any one tax return--we request that researchers make these facts clear in publishing their findings. In particular, they should refrain from using any language that would imply that they had access to individual taxpayers' records.

²For greater details on this and other disclosure protection techniques used by the Statistics of Income Division, see: Strudler, Michael; H. Lock Oh; and Fritz Scheuren. "Protection of Taxpayer Confidentiality on the IRS Tax Model." Statistics of Income and Related Administrative Record Research: 1986, Internal Revenue Service. See also: Sailer, Peter; Michael Weber; and William Wong. "Disclosure-Proofing The 1996 Individual Tax Return Public Use File." Proceedings of the American Statistical Association: 2001, American Statistical Association.

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

CORE RECORD LAYOUT

4-Digit Codes

(all codes are 4 characters in length)

| | | |
|-----------|------------------------|------------|
| 1. AGIR1 | 13. F8606 | 25. TFORM |
| 2. DSI | 14. IE | 26. TXST |
| 3. EFI | 15. MARS | 27. XFPT |
| 4. EIC | 16. MIDR | 28. XFST |
| 5. ELECT | 17. N20 | 29. XOCAH |
| 6. FDED | 18. N24 ¹ | 30. XOCAWH |
| 7. FLPDYR | 19. N25 | 31. XODEP |
| 8. FLPDMO | 20. PREP | 32. XOPAR |
| 9. F2441 | 21. SCHB | 33. XTOT |
| 10. F3800 | 22. SCHCF | |
| 11. F6251 | 23. SCHE | |
| 12. F8582 | 24. STATE ² | |

¹ For returns with an AGI less than \$200,000, amount has been limited to 3.

² Only present for returns with a weight of 13.58 or more and where AGI was less than \$200,000 or greater than -\$200,000.

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE
RECORD LAYOUT
Amount Fields and Large Codes

| 2005 PUF Layout | | | |
|------------------------|----|--------|---|
| 12 digit amount fields | | | |
| INCOME | 1 | E00200 | Salaries and wages |
| | 2 | E00300 | Interest received |
| | 3 | E00400 | Tax-exempt interest income |
| | 4 | E00600 | Dividends included in AGI |
| | 5 | E00650 | Qualified Dividends |
| | 6 | E00700 | State income tax refunds |
| | 7 | E00800 | Alimony received |
| | 8 | E00900 | Business or profession (Schedule C) net profit/loss (+/-) |
| | 9 | E01000 | Net capital gain or loss (+/-) |
| | 10 | E01100 | Capital gain distributions reported on Form 1040 |
| | 11 | E01200 | Other gains (or loss) (+/-) |
| | 12 | E01400 | Taxable IRA distribution |
| | 13 | E01500 | Total pensions and annuities received |
| | 14 | E01700 | Pensions and annuities included in AGI |
| | 15 | E02000 | Schedule E net income or loss (+/-) |
| | 16 | E02100 | Schedule F net profit/loss (+/-) |
| | 17 | E02300 | Unemployment compensation in AGI |
| | 18 | E02400 | Gross Social Security benefits |
| | 19 | E02500 | Social Security benefits in AGI |
| Statutory | 20 | E03150 | Total deductible individual retirement account (IRA) payments |
| Adjustments | 21 | E03210 | Student Loan Interest Deduction |
| | 22 | E03220 | Educator Expenses |
| | 23 | E03230 | Tuition and Fees Deduction |
| | 24 | E03260 | Deduction for self-employment tax |
| | 25 | E03270 | Self-employed health insurance deduction |
| | 26 | E03240 | Domestic Production Activities deduction |
| | 27 | E03290 | Health Savings Account deduction |
| | 28 | E03300 | Payments to KEOUGH accounts |
| | 29 | E03400 | Forfeited interest penalty |
| | 30 | E03500 | Alimony paid |
| AGI | 31 | E00100 | Adjusted Gross Income (deficit) (AGI) (+/-) |
| Tax | 32 | P04470 | Total deductions (standard or itemized) |
| Computation | 33 | E04600 | Exemption amount |
| | 34 | E04800 | Taxable income |
| | 35 | E05100 | Tax on taxable income |
| | 36 | E05200 | Computed regular tax |
| | 37 | E05800 | Income tax before credits |
| | 38 | E06000 | Income subject to tax |
| | 39 | E06200 | Marginal tax base |
| | 40 | E06300 | Tax generated (tax rate tables) |
| | 41 | E09600 | Alternative minimum tax |
| Credits | 42 | E07180 | Child and dependent care |
| | 43 | E07200 | Elderly or disabled |
| | 44 | E07220 | Child Tax Credit |
| | 45 | E07230 | Education Credits |
| | 46 | E07240 | Retirement Savings Credit |
| | 47 | E07300 | Foreign tax |
| | 48 | E07400 | General business credit |
| | 49 | E07600 | Credit for prior year minimum tax |
| | 50 | P08000 | Other |
| | 51 | E07150 | Total tax credit (SOI) |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

| | | | |
|-------------|----|--------|---|
| Taxes | 52 | E06500 | Total income tax |
| | 53 | E08800 | Income Tax after Credits (SOI) |
| | 54 | E09400 | Self-employment tax |
| | 55 | E09700 | Recapture taxes |
| | 56 | E09800 | Social security tax on tip income |
| | 57 | E09900 | Penalty tax on IRA |
| | 58 | E10300 | Total tax liability (SOI) |
| Payments | 59 | E10700 | Income tax withheld |
| | 60 | E10900 | Estimated tax payments |
| | 61 | E59560 | Earned income for earned income credit (EIC) |
| | 62 | E59680 | EIC used to offset income tax before credits |
| | 63 | E59700 | EIC used to offset all other taxes except advance EIC |
| | 64 | E59720 | EIC refundable portion |
| | 65 | E11070 | Additional Child Tax Credit |
| | 66 | E11100 | Amount paid with Form 4868 (Request for Extension) |
| | 67 | E11200 | Excess FICA/RRTA |
| | 68 | E11300 | Credit for federal tax on special fuels and oils |
| | 69 | E11400 | Regulated investment company credit |
| | 70 | E10605 | Total tax payments (SOI) |
| Refund etc. | 71 | E11900 | Balance due (overpayment) (+/-) |
| | 72 | E12000 | Credit elect |
| | 73 | E12200 | Predetermined estimated tax penalty |
| Schedule A | 74 | E17500 | Medical and dental expenses subject to reduction by AGI limit |
| | 75 | E18425 | State and local income taxes |
| | 76 | E18450 | State Sales Taxes |
| | 77 | E18500 | Real estate tax deductions |
| | 78 | E19200 | Total interest paid deduction |
| | 79 | E19800 | Cash contributions |
| | 80 | E19850 | Contributions not subject to 50% AGI limit |
| | 81 | E20100 | Other than cash contributions |
| | 82 | E19700 | Contributions deduction, total |
| | 83 | E20550 | Unreimbursed employee business expense |
| | 84 | E20600 | Tax preparation fee |
| | 85 | E20400 | Miscellaneous deductions subject to AGI limitation, total |
| | 86 | E20800 | Net limited miscellaneous deductions |
| | 87 | E20500 | Net casualty or theft loss |
| | 88 | E21040 | Itemized deduction limitation |
| Schedule C | 89 | E90040 | Net receipts (+/-) |
| | 90 | E90050 | Cost of goods sold and/or operations |
| | 91 | E90080 | Other income (Schedule C) |
| | 92 | E90190 | Depreciation |
| | 93 | E90210 | Insurance |
| | 94 | E90240 | Mortgage interest |
| | 95 | E90250 | Other interest |
| | 96 | E90280 | Office expenses |
| | 97 | E90370 | Net wages |
| | 98 | E90100 | Total deductions |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

| | | | |
|---------------------------|-----|--------|--|
| Schedule D | 99 | P22250 | Short-term gains less losses |
| | 100 | E22320 | Long term gain/loss from other forms on Schedule D |
| | 101 | E22370 | Schedule D capital gain distributions |
| | 102 | P23250 | Long-term gains less losses |
| | 103 | E24515 | Unrecaptured Section 1250 gain |
| | 104 | E24516 | Capital gain less investment expense |
| | 105 | E24518 | 28% Rate Gain or Loss |
| | 106 | E24535 | Schedule D 5% Tax Amount |
| | 107 | E24560 | Non-Schedule D tax |
| | 108 | E24598 | Schedule D 15 percent tax amount |
| | 109 | E24615 | Schedule D 25 percent tax amount |
| | 110 | E24570 | Schedule D 28 percent tax amount |
| Schedule E | 111 | E25350 | Total rents received |
| | 112 | E25360 | Total royalties received |
| | 113 | E25370 | Rent expenses mortgage interest, Schedule E, line 12 |
| | 114 | E25380 | Rent/royalty expenses other interest, Schedule E, line 13 |
| | 115 | E25470 | Royalty depletion |
| | 116 | E25500 | Rental depreciation |
| | 117 | E25700 | Rent net income or loss (+/-) |
| | 118 | E25800 | Royalty net income or loss (+/-) |
| | 119 | E25820 | Deductible rental loss |
| | 120 | E25850 | Rent/royalty net income |
| | 121 | E25860 | Rent/royalty net loss |
| Partnerships | 122 | E25940 | Total passive income |
| | 123 | E25980 | Total non-passive income |
| | 124 | E25920 | Total passive loss |
| | 125 | E25960 | Total non-passive loss |
| | 126 | E26110 | Partnership Section 179 expense deduction |
| Small Business Corp | 127 | E26170 | Total passive income |
| | 128 | E26190 | Total non-passive income |
| | 129 | E26160 | Total passive loss |
| | 130 | E26180 | Total non-passive loss |
| | 131 | E26270 | Combined partnership and S corporation net income/loss (+/-) |
| | 132 | E26100 | S-corp. Section 179 expense deduction |
| Estate or Trust | 133 | E26390 | Total income |
| | 134 | E26400 | Total loss |
| Farm Rental | 135 | E27200 | Farm rent net income or loss (+/-) |
| Schedule SE | 136 | E30400 | Total self-employment income |
| | 137 | E30500 | Self-employment income, secondary taxpayer |
| Form 2441 | 138 | E32800 | Qualifying individuals' Expenses |
| | 139 | E33000 | Expenses limited to earned income |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

| | | | |
|------------|-----|--------|--|
| Form 3800 | 140 | E53220 | Investment (included in general business credit) |
| | 141 | E53240 | Work Opportunity - Jobs (included in general business credit) |
| | 142 | E53280 | Research and experimentation (included in general business credit) |
| | 143 | E53410 | Tentative General Business Credit |
| Form 4952 | 144 | E58950 | Total investment Interest Expense |
| | 145 | E58990 | Investment income (Form 4952 part 2 line 4g) |
| Form 6251 | 146 | P60100 | Net operating loss tax preference |
| | 147 | P61850 | Total adjustments and preferences (+/-) |
| | 148 | E60000 | Form 1040 Taxable Income for AMT (Form 6251, Line 1) |
| | 149 | E62100 | Alternative minimum taxable income |
| | 150 | E62900 | Alternative tax foreign tax credit |
| | 151 | E62720 | Alternative minimum Schedule D less investment interest amount |
| | 152 | E62730 | Alternative minimum Schedule D unrecaptured section 1250 gain |
| Form 8582 | 153 | E62740 | Alternative minimum capital gain amount |
| | 154 | P65300 | Total passive net income |
| | 155 | P65400 | Total passive losses |
| Form 8801 | 156 | E68000 | Total losses allowed from all passive activities |
| | 157 | E82200 | Carry forward of minimum tax credit to 2005 |
| Schedule J | 158 | T27800 | Elected Farm Income |
| | 159 | S27860 | Tentative Current and Prior-Year Tax |
| | 160 | P27895 | Actual Prior-Year Tax |
| Form 8863 | 161 | E87500 | Hope Qualified Expenses--Limited (Prior Years only) |
| | 162 | E87510 | Hope One-Half Amount (Prior Years only) |
| | 163 | E87520 | Hope Credit |
| | 164 | E87530 | Lifetime Learning Total Qualified Expenses |
| | 165 | E87540 | Lifetime Learning Limited Amount |
| | 166 | E87550 | Lifetime Learning Credit |
| Misc Codes | 167 | RECID | Return ID |
| | 168 | S006 | Decimal weight |
| | 169 | S008 | Sample count |
| | 170 | S009 | Population count |
| | 171 | WSAMP | Sample code |
| | 172 | TXRT | Tax rate code |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

CODE DEFINITIONS

1. AGIR1 Adjusted Gross Income (AGI) Range:

| | |
|--------------------------------------|----|
| No AGI (includes deficit) | 00 |
| \$ 1 under \$1,000 | 01 |
| \$ 1,000 under \$2,000 | 02 |
| \$ 2,000 under \$3,000 | 03 |
| \$ 3,000 under \$4,000 | 04 |
| \$ 4,000 under \$5,000 | 05 |
| \$ 5,000 under \$6,000 | 06 |
| \$ 6,000 under \$7,000 | 07 |
| \$ 7,000 under \$8,000 | 08 |
| \$ 8,000 under \$9,000 | 09 |
| \$ 9,000 under \$10,000 | 10 |
| \$ 10,000 under \$11,000 | 11 |
| \$ 11,000 under \$12,000 | 12 |
| \$ 12,000 under \$13,000 | 13 |
| \$ 13,000 under \$14,000 | 14 |
| \$ 14,000 under \$15,000 | 15 |
| \$ 15,000 under \$16,000 | 16 |
| \$ 16,000 under \$17,000 | 17 |
| \$ 17,000 under \$18,000 | 18 |
| \$ 18,000 under \$19,000 | 19 |
| \$ 19,000 under \$20,000 | 20 |
| \$ 20,000 under \$25,000 | 21 |
| \$ 25,000 under \$30,000 | 22 |
| \$ 30,000 under \$40,000 | 23 |
| \$ 40,000 under \$50,000 | 24 |
| \$ 50,000 under \$75,000 | 25 |
| \$ 75,000 under \$100,000 | 26 |
| \$ 100,000 under \$200,000 | 27 |
| \$ 200,000 under \$500,000 | 28 |
| \$ 500,000 under \$1,000,000 | 29 |
| \$1,000,000 under \$1,500,000 | 30 |
| \$1,500,000 under \$2,000,000 | 31 |
| \$2,000,000 under \$5,000,000 | 32 |
| \$5,000,000 under \$10,000,000 | 33 |
| \$10,000,000 or more | 34 |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

| | | |
|-----------|--|-----------|
| 2. DSI | Dependent Status Indicator: | |
| | (A) Taxpayer not being claimed as a dependent on another tax return..... | 0 |
| | (B) Taxpayer claimed as a dependent on another tax return..... | 1 |
| | | |
| 3. EFI | Electronic Filing Indicator: | |
| | (A) Return not filed electronically | 0 |
| | (B) Return filed electronically..... | 1 |
| | | |
| 4. EIC | Earned Income Credit Code: | |
| | (A) No children claimed..... | 0 |
| | (B) One child claimed | 1 |
| | (C) Two children claimed..... | 2 |
| | | |
| 5. ELECT | Presidential Election Campaign Fund Boxes: | |
| | (A) No "yes" boxes checked..... | 0 |
| | (B) One "yes" box or both "yes" & "no" boxes checked) | 1 |
| | (C) Two "yes" boxes checked | 2 |
| | | |
| 6. FDED | Form of Deduction Code: | |
| | (A) Itemized deductions | 1 |
| | (B) Standard deduction..... | 2 |
| | (C) Taxpayer did not use itemized or standard deduction..... | 3 |
| | | |
| 7. FLPDYR | Filing (Accounting) Period, Year: | |
| | Tax Year | 1989-2006 |
| | | |
| 8. FLPDMO | Filing (Accounting) Period, Month: | |
| | Month Taxpayer's year ended..... | 01-12 |
| | | |
| 9. F2441 | Form 2441, Child Care Credit Qualified Individual: | |
| | (A) No Form 2441 attached to return..... | 0 |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE
 (B) Number of qualifying individuals 1-9

NOTE: For high income returns with values greater than 3, this code was set equal to 3

| | | |
|-----------|---|-----|
| 10. F3800 | Form 3800, General Business credit: | |
| | (A) No Form 3800 attached to return | 0 |
| | (B) Form 3800 attached to return | 1 |
| 11. F6251 | Form 6251, Alternative Minimum Tax | |
| | (A) No Form 6251 attached to return | 0 |
| | (B) Form 6251 attached to return | 1 |
| 12. F8582 | Form 8582, Passive Activity Loss Limitation: | |
| | (A) No Form 8582 attached to return | 0 |
| | (B) Form 8582 attached to return | 1 |
| 13. F8606 | Form 8606, Nondeductible IRA Contributions: | |
| | (A) No Form 8606 attached to return | 0 |
| | (B) Form(s) 8606 attached to return | 1-2 |
| 14. IE | Itemized Deductions Election Indicator (Taxpayer elects to claim itemized deductions even though the standard deduction amount is greater than the amount of itemized deductions) | |
| | Taxpayer does not use itemized election option | 0 |
| | Taxpayer used itemized election option | 1 |
| 15. MARS | Marital (Filing) Status: | |
| | (A) Single..... | 1 |
| | (B) Married filing a joint return or Widow(er) with dependent child (surviving spouse) | 2 |
| | (C) Married filing separately | 3 |
| | (D) Head of household..... | 4 |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

16. MIDR Married Filing Separately Itemized Deductions Requirement Indicator

- Not necessary to itemize because of filing status0
- Necessary to itemized when filing separately.....1

17. N20 Number of Qualified Students Hope Credit

- (A) No Qualified Students.....0
- (B) One Qualified Student.....1
- (C) Two Qualified Students.....2
- (D) Three Qualified Students.....3
- (E) Four or more Qualified Students.....4

18. N24 Number of Children for Child Tax Credit

- (A) Number of Children.....0-10

This field is present on the PUF only when the child tax credit or the additional child tax credit is claimed by the taxpayer.

19. N25 Number of Qualified Students Lifetime Learning Credit

- (A) No Qualified Students.....0
- (B) One Qualified Student.....1
- (C) Two Qualified Students.....2
- (D) Three Qualified Students.....3
- (E) Four or more Qualified Students.....4

20. PREP Tax Preparer:

- (A) No preparer other than taxpayer indicated on the form0
- (B) Return prepared by paid tax preparer1
- (C) IRS prepared return2
- (D) IRS reviewed return3
- (E) Voluntary Income Tax Assistance prepared return4
- (F) Tax counseling for the elderly6

21. SCHB Schedule B Indicator:

- (A) No Schedule B attached to return.....0
- (B) Schedule B attached to return.....1

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

22. SCHCF Schedule C or F Indicator:

- (A) Neither Schedule C or F present0
- (B) Schedule C present only1
- (C) Schedule F present only.....2
- (D) Schedule C and F present Schedule C Gross Receipts Larger..3
- (E) Schedule C and F present Schedule F Gross Receipts Larger...4

23. SCHE Schedule E Indicator:

- (A) No Schedule E attached to the return0
- (B) Schedule E attached to the return1

24. STATE:

| Code | <u>STATE NAME</u> | Code | <u>STATE NAME</u> |
|------|----------------------|------|-----------------------|
| 1 | Alabama | 29 | Nevada |
| 2 | Alaska | 30 | New Hampshire |
| 3 | Arizona | 31 | New Jersey |
| 4 | Arkansas | 32 | New Mexico |
| 5 | California | 33 | New York |
| 6 | Colorado | 34 | North Carolina |
| 7 | Connecticut | 35 | North Dakota |
| 8 | Delaware | 36 | Ohio |
| 9 | District of Columbia | 37 | Oklahoma |
| 10 | Florida | 38 | Oregon |
| 11 | Georgia | 39 | Pennsylvania |
| 12 | Hawaii | 40 | Rhode Island |
| 13 | Idaho | 41 | South Carolina |
| 14 | Illinois | 42 | South Dakota |
| 15 | Indiana | 43 | Tennessee |
| 16 | Iowa | 44 | Texas |
| 17 | Kansas | 45 | Utah |
| 18 | Kentucky | 46 | Vermont |
| 19 | Louisiana | 47 | Virginia |
| 20 | Maine | 48 | Washington |
| 21 | Maryland | 49 | West Virginia |
| 22 | Massachusetts | 50 | Wisconsin |
| 23 | Michigan | 51 | Wyoming |
| 24 | Minnesota | 52 | APO/FPO, Puerto Rico, |
| 25 | Mississippi | | Puerto Rico, Virgin |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

| | | |
|----|----------|----------------------|
| 26 | Missouri | Islands, Guam |
| 27 | Montana | U.S. Citizens Abroad |
| 28 | Nebraska | |

NOTE: For high income returns this code was set equal to zero.

25. TFORM Form of Return:

| | |
|------------------------|---|
| (A) 1040 Return..... | 0 |
| (B) 1040A Return..... | 1 |
| (C) 1040EZ Return..... | 2 |

26. TXST TAX STATUS:

| | |
|---|---|
| (A) No tax owed and IRS did not compute tax..... | 0 |
| (B) Regular tax only, not computed by IRS | 1 |
| (C) Taxes are owed and IRS computed tax | 2 |
| (D) No taxes due as computed by IRS..... | 3 |
| (E) Tax based on Form 8615, Schedule D tax has no entry | 4 |
| (F) Form 8814 tax at children's 15% rate; Sch. D tax has no entry | 5 |
| (G) Form 8814 tax at children's 15% rate; Sch. D tax has entry | 6 |
| (H) Sch. D tax has an entry, no tax from Form 8615 or Form 8814 | 7 |
| (I) Tax based on Form 8615, Schedule D tax also has an entry | 8 |
| (J) Schedule J, Farm Income Averaging has an entry..... | 9 |

NOTE: Schedule D tax includes qualified dividends.

27. XFPT Primary Taxpayer Exemption:

| | |
|--|---|
| (A) No exemption for primary taxpayer (dep. of another taxpayer) | 0 |
| (B) Primary taxpayer exemption | 1 |

28. XFST Secondary Taxpayer Exemption:

| | |
|---|---|
| (A) No secondary taxpayer or joint return filed by dependents | 0 |
| (B) Secondary taxpayer exemption | 1 |

29. XOCAH Exemptions for Children Living at Home:

| | |
|-------------------------|------|
| Number of children..... | 0-99 |
|-------------------------|------|

NOTE: For high income returns with values greater than 3, this code was set equal to 3.

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

30. XOCAWH Exemptions for Children Living Away from Home:

Number of children..... 0-9

NOTE: For high income returns with values greater than 3 for XOCAH, this code, XOCAWH was set equal to 0.

31. XOODPE Exemptions for Other Dependents:

Number of other dependents 0-99

NOTE: For high-income returns with values greater than 3 for XOCAH, this code, XOODPE was set equal to 0.

32. XOPAR Exemptions for Parents Living at Home or Away from Home:

Number of parents0-9

NOTE: For high-income returns with values greater than 3 for XOCAH, this code, XOPAR was set equal to 0.

33. XTOT Total Exemptions:

Number of exemptions..... 00-99

NOTE: For high income returns with values greater than 3 for XOCAH, this code, XTOT was set to the sum of XFPT, XFST, XOCAH, XOCAWH, XOODPE and XOPAR after limiting XOCAH to 3.

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS

The following explanations define data fields contained in the 2005 Individual Tax File that have not been abstracted directly from a specific line on Forms 1040, 1040A, 1040EZ, or the accompanying schedules and forms. Field numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "2005 Federal Tax Forms" section of this booklet for further information.

| <u>Field Number</u> | <u>Definition</u> |
|---------------------|---|
| P04470 | DEDUCTIONS This is either the Total Standard Deduction or the Total Itemized Deductions found on Form 1040, line 40. Only one can appear on each return. (Note: If the taxpayer had no income, but still included the total itemized deductions for which he/she was eligible, this amount is shown in P04470; else the standard deduction for which he/she was eligible is shown.) |
| E05100 | TAX ON TAXABLE INCOME This is the amount shown on line 43 less special taxes from Form 4972 (Tax on Lump Sum Distributions). |
| E05200 | COMPUTED REGULAR TAX This is the amount arrived at by applying the Tax Rate Schedules to Taxable Income, without regard to the type of computation used by the taxpayer. |
| E06000 | INCOME SUBJECT TO TAX For taxpayers filing current year returns, "Income Subject to Tax" is identical to taxable income except for: those dependents paying "kiddie" tax from Form 8615; and those returns with qualified dividends and/or long-term capital gains taxed at or below the 28 percent rate (TXST equals 6 or 7). For dependents filing Form 8615 (TXST = 4 or 8), this is the income taxed at child's rate. For taxpayers with qualified dividends and/or long-term capital gains, this is only the income taxed at the regular rates (not any capital gains that were taxed at the long-term capital gains rates of 5, 8, 10, 15, 20 (prior year returns only), 25 and 28 percent). For prior year returns and Schedule J returns, "income subject to tax" is computed by using the current Tax Year tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported. |
| E06200 | MARGINAL TAX BASE This is the amount of income subject to tax at the marginal tax rate applicable to the return (TXRT), using the 2005 Tax Rate Schedules for all returns. (See |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

Income Subject to Tax).

- E06300 **TAX GENERATED**
This is a computed amount arrived at by applying the Tax Rate Schedules to Income Subject to Tax.
- P08000 **OTHER TAX CREDITS (NOT INCLUDED IN THE OTHER CREDIT FIELDS)**
The sum of the amounts for Other Tax Credits on Form 1040 lines 53, 54, and 55 for which separate fields have not been listed.
- E07150 **TOTAL TAX CREDITS (SOI)**
Total credits from Form 1040 (line 56) plus **EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS (E59680)**.
- E06500 **TOTAL INCOME TAX**
Income Tax After Credits (E08800) plus Form 4970 tax less EIC used to offset all other taxes (E59700), (but never less than zero).
- E08800 **INCOME TAX AFTER CREDITS (SOI)**
Income Tax after Credits from Form 1040 (line 57) minus the amount of Earned Income Credit used to offset Income Tax Before Credits (E59680). For Form 1040EZ, which does not allow for any credits or any other taxes, this is the same as "Total Tax Liability."
- E09700 **RECAPTURE TAX FROM FORM 4255**
Amount shown in Form 1040, line 63 margin for Recapture of Investment Credits from Form 4255 and recapture of other credits.
- E10300 **TOTAL TAX LIABILITY (SOI)**
Total tax liability (Form 1040, line 63, Form 1040A, line 38, Form 1040-EZ, line 10) minus Advance Earned Income Credit payments (line 61, Form 1040) minus **EIC USED TO OFFSET INCOME TAX BEFORE CREDITS (E59680)** minus **EIC USED TO OFFSET ALL OTHER TAXES (E59700)** minus the additional child tax credit (E11070) (but never less than zero).
- E59560 **EARNED INCOME FOR EARNED INCOME CREDIT**
The total of earned income (salaries and wages, earned business income, and nontaxable combat pay) used in computing the earned income credit, as shown on the EIC Worksheet (found in the Instructions for Form 1040). For victims of Katrina, this field may be based on prior year earned income. Note that this field is computed by SOI. Taxpayers are not required to file this worksheet with their return.

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

- E59680 **EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS**
This amount is the lesser of: Total Earned Income Credit or Income Tax Before Credits (E05800) minus all credits except the Earned Income Credit.
- If Total Earned Income Credit (EIC) is greater than Income Tax Before Credits (reduced by all credits except the Earned Income Credit), the following fields are computed:
- E59700 - **EARNED INCOME CREDIT USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC**
The lesser of:
1. Total EIC minus Earned Income Credit used to offset Income Tax Before Credits (E05800); or
 2. The sum of all other taxes (E09400 + E09700 + E09800 + E09900), plus the following tax items which are not shown separately: Household employment taxes (line 62), and all other taxes (margin entries on line 63).
- E59720 - **EARNED INCOME CREDIT, REFUNDABLE PORTION**
EIC minus E59680 minus E59700 (see above for definitions and conditions).
- E10605 **TOTAL TAX PAYMENTS**
Total payments shown on the tax form, minus the total Earned Income Credit (Form 1040 line 71 minus line 66a) minus the additional child tax credit (line 68). This is limited to zero if there is a refundable EIC or additional child tax credit.
- E21040 **ITEMIZED DEDUCTION LIMITATION**
The amount used to reduce deductible itemized deductions, as shown on line 9 of the Itemized Deductions Worksheet in the Form 1040 Instructions.
- P22250 **SHORT-TERM GAIN/LOSSES NET OF CARRYOVER**
All short-term capital gains less losses shown in column (f) except for the short-term capital loss carryover.
- P23250 **LONG-TERM GAIN/LOSSES NET OF CARRYOVER**
All long-term capital gains less losses shown in column (f) except for the long-term capital loss carryover

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

| | |
|--------|--|
| P27895 | ACTUAL PRIOR YEAR TAX The sum of lines 18, 19, and 20 on Schedule J. |
| E30400 | NET EARNINGS FROM SELF-EMPLOYMENT INCOME The lesser of Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the combined Schedule SE. For the short form, Schedule SE, this is line 4. The combined Schedule SE is the sum of the data found on the Schedule SE of the primary taxpayer and the Schedule SE of the secondary taxpayer. |
| E30500 | NET EARNINGS FROM SELF-EMPLOYMENT INCOME, SECONDARY TAXPAYER The lesser of Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the secondary taxpayer's Schedule SE. For the short form, Schedule SE, this is line 4. |
| P60100 | NET OPERATING LOSS TAX PREFERENCE PLUS OTHER ADJUSTMENTS Line 10 less line 27 plus line 26, Form 6251. |
| P61850 | TOTAL ADJUSTMENTS & PREFERENCES EXCLUDING OTHER ADJUSTMENTS AND PREFERENCES Line 2 through 25 excluding line 10, Form 6251 |
| P65300 | TOTAL CURRENT YEAR PASSIVE NET INCOME Lines 1a + 3a, Form 8582 |
| P65400 | TOTAL CURRENT YEAR PASSIVE NET LOSSES Lines 1b + 3b, Form 8582 |
| RECID | RETURN ID A unique number assigned for each sampled tax return during processing. |
| S006 | DECIMAL WEIGHT This field was derived by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to two decimal places). The decimal place is implied. Estimates derived from each return record must be multiplied by this decimal weight and divided by 100. |
| S008 | SAMPLE COUNT The number of sampled tax returns found in the given sample code. |
| S009 | POPULATION COUNT |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

The number of tax returns in the population for a given sample code.

WSAMP

SAMPLE CODE

See Table B, below.

TXRT

MARGINAL TAX RATE

Top rate from tax rate schedule that applies to income subject to tax or if the taxpayer has long-term capital gains and/or qualified dividends, possibly from the Schedule D tax worksheet. See definition for field Income Subject to Tax. Note that this field uses an implied decimal point (28.0 percent is represented by 280).

| | | |
|-----|-----------------------------------|------|
| (A) | 00 percent marginal tax rate | 0.00 |
| (B) | 05 percent marginal tax rate | 05.0 |
| (C) | 08 percent marginal tax rate (PY) | 08.0 |
| (D) | 10 percent marginal tax rate | 10.0 |
| (E) | 15 percent marginal tax rate | 15.0 |
| (F) | 20 percent marginal tax rate (PY) | 20.0 |
| (G) | 25 percent marginal tax rate | 25.0 |
| (H) | 28 percent marginal tax rate | 28.0 |
| (I) | 33 percent marginal tax rate | 33.0 |
| (J) | 35 percent marginal tax rate | 35.0 |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

TECHNICAL DESCRIPTION OF THE FILE

The Public Use file is available on CD-ROM in ASCII format. The record length is 2196 where the last byte is an end of record marker.

All codes are unsigned. The data fields are signed positive or negative, whichever is appropriate, in the first character position of the field.

Codes are 4 characters in length with leading zeros. The fields in the file are 12 characters in length with leading zeros and with “+” or “-“ leading signs.

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

SAMPLE DESCRIPTION

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The data in this file are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2006.

All returns processed during 2006 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (134,494,443 returns) reported in Table A and the estimated total of all returns (134,372,741 returns) generated using the Public Use Tax File. In addition, the perfection of money amounts during Statistics of Income processing, as well as the blurring techniques used in creation of the Public Use File, may have shifted some returns from one income class to another, making it impossible to replicate Table A exactly from the Public Use sample.

The records found in this file are intended to represent all returns filed for Tax Year 2005. While most returns processed during Calendar Year 2006 were for Tax Year 2005, a few were for non-calendar years ending during 2006 and 2007, and some were returns for prior years. Returns for prior years were used in place of 2005 returns received and processed after December 31, 2006. This was done in the belief that the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 2006.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is selected independently from each stratum. Strata are defined by:

1. Nontaxable with adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax.

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

2. High combined business and farm total receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Total gross positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative classes are deflated using the Gross Domestic Product Implicit Price Deflator to represent a base year of 1991.
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table A shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. The sampling rates range from 0.05 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 2006 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Service Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system. Data are also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may report director's fees on the other income line of the Form 1040 return. If this situation was detected during editing, the amount of director's fees was added to the salaries and wages field.

After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields were used to make each record

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

internally consistent.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2005, 0.10 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns.

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2005

| Description of the sample strata | Number of Returns by type of form attached | | | | | | | | | | | | Number of returns | | | |
|--|--|--|---------------|--------------------------|---|---------------|--------------------------|---|---------------|--------------------------|-------------------|---------------|--------------------------|---------------------|---------------|--------------------------|
| | Degree of interest 2 | Form 1040, with Form 1116 or Form 2555 | | | Form 1040, with Schedule C but without Form 1116 or Form 2555 | | | Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555 | | | All other forms | | | Population counts 1 | Sample counts | Public-use sample counts |
| | | Population counts | Sample counts | Public-use sample counts | Population counts | Sample counts | Public-use sample counts | Population counts | Sample counts | Public-use sample counts | Population counts | Sample counts | Public-use sample counts | | | |
| Description of the sample strata | (1) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | | | |
| Grand total | | | | | | | | | | | | | | 134,494,443 | 292,966 | 130,409 |
| Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total ² | | | | | | | | | | | | | | 12,550 | 12,550 | 1260 |
| Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total | | | | | | | | | | | | | | 230 | 230 | 19 |
| Other Returns, total | | | | | | | | | | | | | | 134,481,663 | 280,186 | 129,130 |
| Total..... | | 4,284,788 | 61,013 | 27,232 | 20,813,193 | 57,365 | 32,481 | 1,407,010 | 5,671 | 3,214 | 107,976,672 | 156,137 | 66,203 | 134,481,663 | 280,186 | 129,130 |
| Indexed Negative Income 3 | | | | | | | | | | | | | | | | |
| \$10,000,000 or more..... | All | 217 | 217 | 16 | 671 | 671 | 60 | 97 | 97 | 9 | 814 | 814 | 71 | 1,799 | 1,799 | 156 |
| \$5,000,000 under \$10,000,000..... | All | 402 | 402 | 37 | 965 | 965 | 94 | 188 | 188 | 20 | 1,261 | 1,261 | 128 | 2,816 | 2,816 | 279 |
| \$2,000,000 under \$5,000,000..... | All | 1,831 | 585 | 168 | 3,928 | 1,305 | 414 | 654 | 234 | 68 | 4,988 | 1,616 | 510 | 11,401 | 3,740 | 1,160 |
| \$1,000,000 under \$2,000,000..... | All | 4,054 | 645 | 400 | 8,814 | 1,402 | 858 | 1,586 | 257 | 156 | 10,018 | 1,549 | 990 | 24,472 | 3,853 | 2,404 |
| \$500,000 under \$1,000,000..... | All | 9,845 | 310 | 307 | 23,463 | 746 | 731 | 4,362 | 136 | 133 | 24,704 | 833 | 822 | 62,374 | 2,025 | 1,993 |
| \$250,000 under \$500,000..... | All | 19,806 | 203 | 184 | 56,568 | 530 | 494 | 10,098 | 94 | 85 | 58,307 | 564 | 524 | 144,779 | 1,391 | 1,287 |
| \$120,000 under \$250,000..... | All | 35,556 | 176 | 153 | 121,468 | 660 | 577 | 17,399 | 90 | 73 | 130,453 | 651 | 550 | 304,876 | 1,577 | 1,353 |
| \$60,000 under \$120,000..... | All | 40,857 | 130 | 95 | 166,936 | 553 | 428 | 19,466 | 78 | 56 | 199,002 | 572 | 435 | 426,261 | 1,333 | 1,014 |
| Under \$60,000..... | All | 41,233 | 78 | 55 | 457,232 | 868 | 507 | 37,402 | 76 | 42 | 858,945 | 1,656 | 1,051 | 1,394,812 | 2,678 | 1,655 |
| Indexed Positive Income 3 | | | | | | | | | | | | | | | | |
| Under \$30,000..... | 1 | | | | | | | | | | 30,444,833 | 30,497 | 9,149 | 30,444,833 | 30,497 | 9,149 |
| Under \$30,000..... | 2 | 197,051 | 204 | 61 | 2,611,879 | 2,650 | 808 | 89,378 | 84 | 21 | 26,046,587 | 25,913 | 7,754 | 28,944,895 | 28,851 | 8,644 |
| Under \$30,000..... | 3-4 | 230,222 | 361 | 214 | 4,408,123 | 6,695 | 3,661 | 133,661 | 211 | 118 | 5,460,294 | 8,393 | 4,536 | 10,232,300 | 15,660 | 8,529 |
| \$30,000 under \$60,000..... | 1-2 | 402,885 | 419 | 118 | 1,925,464 | 1,893 | 563 | 166,353 | 178 | 52 | 21,248,325 | 21,321 | 6,434 | 23,743,027 | 23,811 | 7,167 |
| \$30,000 under \$60,000..... | 3-4 | 452,589 | 690 | 399 | 3,660,439 | 5,617 | 3,163 | 243,641 | 390 | 200 | 5,898,461 | 9,454 | 5,228 | 10,255,130 | 16,151 | 8,990 |
| \$60,000 under \$120,000..... | 1-3 | 691,802 | 693 | 212 | 2,200,594 | 2,249 | 670 | 220,474 | 223 | 70 | 10,729,825 | 10,609 | 3,139 | 13,842,695 | 13,774 | 4,091 |
| \$60,000 under \$120,000..... | 4 | 532,957 | 816 | 465 | 2,623,422 | 4,003 | 2,128 | 190,337 | 263 | 147 | 2,999,844 | 4,478 | 2,404 | 6,346,560 | 9,560 | 5,144 |
| \$120,000 under \$250,000..... | 1-3 | 218,897 | 429 | 263 | 365,057 | 737 | 482 | 86,499 | 170 | 103 | 1,073,621 | 2,151 | 1,388 | 1,744,074 | 3,487 | 2,236 |
| \$120,000 under \$250,000..... | 4 | 643,231 | 2,178 | 1,728 | 1,449,248 | 4,782 | 3,796 | 90,347 | 268 | 208 | 1,904,356 | 6,345 | 5,035 | 4,087,182 | 13,573 | 10,767 |
| \$250,000 under \$500,000..... | All | 412,531 | 2,943 | 2,687 | 519,045 | 3,819 | 3,411 | 67,059 | 460 | 414 | 626,369 | 4,433 | 3,991 | 1,625,004 | 11,655 | 10,503 |
| \$500,000 under \$1,000,000..... | All | 199,495 | 4,871 | 4,739 | 152,260 | 3,934 | 3,825 | 20,409 | 505 | 496 | 177,374 | 4,307 | 4,177 | 549,538 | 13,617 | 13,237 |
| \$1,000,000 under \$2,000,000..... | All | 85,879 | 10,383 | 8,514 | 40,305 | 4,970 | 4,083 | 5,384 | 614 | 512 | 52,923 | 6,514 | 5,352 | 184,491 | 22,481 | 18,461 |
| \$2,000,000 under \$5,000,000..... | All | 43,239 | 14,071 | 4,392 | 13,401 | 4,405 | 1,346 | 1,720 | 559 | 182 | 19,351 | 6,189 | 1,923 | 77,711 | 25,224 | 7,843 |
| \$5,000,000 under \$10,000,000..... | All | 11,924 | 11,924 | 1,209 | 2,676 | 2,676 | 273 | 340 | 340 | 32 | 4,058 | 4,058 | 422 | 18,998 | 18,998 | 1,936 |
| \$10,000,000 or more..... | All | 8,285 | 8,285 | 816 | 1,235 | 1,235 | 109 | 156 | 156 | 17 | 1,959 | 1,959 | 190 | 11,635 | 11,635 | 1,132 |

¹ This population includes an estimated 963,940 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

² Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least

interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

³ Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.2510 to represent a base year of 1991.

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

| | |
|--|-------------|
| | Sample Code |
| Form 1040 returns only with AGI or expanded income of \$200,000 and over, with no income tax after credits and no add. tax for tax p | 101 |
| Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total..... | 201 |

| Description of the sample strata | Form 1040, with Form 1116 or Form 2555 | Form 1040, with Schedule C but without Form 1116 or Form 2555 | Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555 | All other forms |
|-------------------------------------|--|--|--|-----------------|
| | Sample Code | Sample Code | Sample Code | Sample Code |
| | (1) | (2) | (3) | (4) |
| Indexed Negative Income 1 | | | | |
| \$10,000,000 or more..... | 401 | 601 | 801 | 1 |
| \$5,000,000 under \$10,000,000..... | 402 | 602 | 802 | 2 |
| \$2,000,000 under \$5,000,000..... | 403 | 603 | 803 | 3 |
| \$1,000,000 under \$2,000,000..... | 404 | 604 | 804 | 4 |
| \$500,000 under \$1,000,000..... | 405 | 605 | 805 | 5 |
| \$250,000 under \$500,000..... | 406 | 606 | 806 | 6 |
| \$120,000 under \$250,000..... | 407 | 607 | 807 | 7 |
| \$60,000 under \$120,000..... | 408 | 608 | 808 | 8 |
| Under \$60,000..... | 409 | 609 | 809 | 9 |
| Indexed Positive Income 1 | | | | |
| Under \$30,000..... | 410 | 610 | 810 | 10 |
| Under \$30,000..... | 411 | 611 | 811 | 11 |
| Under \$30,000..... | 412 | 612 | 812 | 12 |
| \$30,000 under \$60,000..... | 413 | 613 | 813 | 13 |
| \$30,000 under \$60,000..... | 414 | 614 | 814 | 14 |
| \$60,000 under \$120,000..... | 415 | 615 | 815 | 15 |
| \$60,000 under \$120,000..... | 416 | 616 | 816 | 16 |
| \$120,000 under \$250,000..... | 417 | 617 | 817 | 17 |
| \$120,000 under \$250,000..... | 418 | 618 | 818 | 18 |
| \$250,000 under \$500,000..... | 419 | 619 | 819 | 19 |
| \$500,000 under \$1,000,000..... | 420 | 620 | 820 | 20 |
| \$1,000,000 under \$2,000,000..... | 421 | 621 | 821 | 21 |
| \$2,000,000 under \$5,000,000..... | 422 | 622 | 822 | 22 |
| \$5,000,000 under \$10,000,000..... | 423 | 623 | 823 | 23 |
| \$10,000,000 or more..... | 424 | 624 | 824 | 24 |

1 Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.2510 to represent a base year of 1991.

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

| Codes and Values | 2005 Full SOI Individual Sample | 2005 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| AGIR1 | | | | |
| 0 | 1,761,041 | 1,815,612 | -54,571 | -3.10% |
| 1 | 1,741,077 | 1,724,488 | 16,589 | 0.95% |
| 2 | 2,390,842 | 2,330,262 | 60,580 | 2.53% |
| 3 | 2,455,472 | 2,575,196 | -119,724 | -4.88% |
| 4 | 2,465,715 | 2,535,138 | -69,423 | -2.82% |
| 5 | 2,423,310 | 2,467,080 | -43,770 | -1.81% |
| 6 | 2,483,673 | 2,449,980 | 33,693 | 1.36% |
| 7 | 2,395,135 | 2,456,647 | -61,512 | -2.57% |
| 8 | 2,486,371 | 2,579,796 | -93,425 | -3.76% |
| 9 | 2,364,386 | 2,393,594 | -29,208 | -1.24% |
| 10 | 2,384,672 | 2,279,113 | 105,559 | 4.43% |
| 11 | 2,360,780 | 2,288,973 | 71,807 | 3.04% |
| 12 | 2,383,834 | 2,412,954 | -29,120 | -1.22% |
| 13 | 2,359,015 | 2,431,003 | -71,988 | -3.05% |
| 14 | 2,182,781 | 2,259,089 | -76,308 | -3.50% |
| 15 | 2,349,274 | 2,427,970 | -78,696 | -3.35% |
| 16 | 2,240,490 | 2,191,748 | 48,742 | 2.18% |
| 17 | 2,371,287 | 2,343,708 | 27,579 | 1.16% |
| 18 | 2,189,457 | 2,169,544 | 19,913 | 0.91% |
| 19 | 2,178,521 | 2,167,057 | 11,464 | 0.53% |
| 20 | 2,146,844 | 2,067,648 | 79,196 | 3.69% |
| 21 | 9,784,167 | 9,688,831 | 95,336 | 0.97% |
| 22 | 8,738,107 | 8,774,796 | -36,689 | -0.42% |
| 23 | 13,940,405 | 13,747,743 | 192,662 | 1.38% |
| 24 | 10,618,506 | 10,649,581 | -31,075 | -0.29% |
| 25 | 18,351,037 | 18,355,326 | -4,289 | -0.02% |
| 26 | 10,449,989 | 10,452,227 | -2,238 | -0.02% |
| 27 | 10,810,367 | 10,834,661 | -24,294 | -0.22% |
| 28 | 2,737,802 | 2,733,043 | 4,759 | 0.17% |
| 29 | 524,506 | 526,763 | -2,257 | -0.43% |
| 30 | 127,925 | 127,225 | 700 | 0.55% |
| 31 | 56,615 | 57,014 | -399 | -0.70% |
| 32 | 84,070 | 83,360 | 710 | 0.84% |
| 33 | 21,431 | 22,072 | -641 | -2.99% |
| 34 | 13,776 | 13,841 | -65 | -0.47% |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

| Codes and Values | 2005 Full SOI Individual Sample | 2005 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| DSI | | | | |
| 0 | 124,673,055 | 124,487,880 | 185,175 | 0.15% |
| 1 | 9,699,622 | 9,945,201 | -245,579 | -2.53% |
| EFI | | | | |
| 0 | 60,900,825 | 60,996,954 | -96,129 | -0.16% |
| 1 | 73,471,852 | 73,436,128 | 35,724 | 0.05% |
| EIC | | | | |
| 0 | 116,357,571 | 116,327,433 | 30,138 | 0.03% |
| 1 | 8,626,893 | 8,655,294 | -28,401 | -0.33% |
| 2 | 9,388,214 | 9,450,354 | -62,140 | -0.66% |
| ELECT | | | | |
| 0 | 119,154,762 | 119,120,072 | 34,690 | 0.03% |
| 1 | 9,045,995 | 9,120,043 | -74,048 | -0.82% |
| 2 | 6,171,921 | 6,192,967 | -21,046 | -0.34% |
| FDED | | | | |
| 1 | 47,755,427 | 47,890,310 | -134,883 | -0.28% |
| 2 | 84,841,222 | 84,714,480 | 126,742 | 0.15% |
| 3 | 1,776,029 | 1,828,291 | -52,262 | -2.94% |
| FLPDYR | | | | |
| 1989 | 658 | 1,204 | -546 | -82.98% |
| 1990 | 658 | 1,204 | -546 | -82.98% |
| 1993 | 998 | 3,325 | -2,327 | -233.17% |
| 1996 | 2,449 | 2,094 | 355 | 14.50% |
| 1997 | 7,612 | 2,094 | 5,518 | 72.49% |
| 1998 | 12,072 | 5,411 | 6,661 | 55.18% |
| 1999 | 41,702 | 34,524 | 7,178 | 17.21% |
| 2000 | 100,491 | 83,002 | 17,489 | 17.40% |
| 2001 | 161,907 | 125,863 | 36,044 | 22.26% |
| 2002 | 390,397 | 341,757 | 48,640 | 12.46% |
| 2003 | 950,437 | 902,620 | 47,817 | 5.03% |
| 2004 | 2,661,252 | 2,649,299 | 11,953 | 0.45% |
| 2005 | 130,036,964 | 130,273,291 | -236,327 | -0.18% |
| 2006 | 5,079 | 7,392 | -2,313 | -45.54% |
| FLPDMO | | | | |
| 1 | 1,015 | 3,322 | -2,307 | -227.29% |
| 2 | 2,476 | 1,339 | 1,137 | 45.92% |
| 3 | 25 | 20 | 5 | 20.00% |
| 4 | 23 | 30 | -7 | -30.43% |
| 5 | 40 | 40 | 0 | 0.00% |
| 6 | 1,391 | 2,547 | -1,156 | -83.11% |
| 7 | 14 | 0 | 14 | 100.00% |
| 8 | 324 | 347 | -23 | -7.10% |
| 9 | 178 | 187 | -9 | -5.06% |
| 10 | 539 | 40 | 499 | 92.58% |
| 11 | 10 | 10 | 0 | 0.00% |
| 12 | 134,366,646 | 134,425,201 | -58,555 | -0.04% |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

| Codes and Values | 2005 Full SOI Individual Sample | 2005 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|-------------------------|--|-------------------------------|------------------------------------|--|
| F2441 | | | | |
| 0 | 127,114,100 | 127,237,451 | -123,351 | -0.10% |
| 1 | 4,849,142 | 4,895,421 | -46,279 | -0.95% |
| 2 | 2,378,657 | 2,274,314 | 104,343 | 4.39% |
| 3 | 25,010 | 21,443 | 3,567 | 14.26% |
| 4 | 5,764 | 4,453 | 1,311 | 22.74% |
| 5 | 4 | 0 | 4 | 100.00% |
| F3800 | | | | |
| 0 | 133,928,082 | 133,978,989 | -50,907 | -0.04% |
| 1 | 444,596 | 454,093 | -9,497 | -2.14% |
| F6251 | | | | |
| 0 | 126,101,985 | 126,161,116 | -59,131 | -0.05% |
| 1 | 8,270,693 | 8,271,965 | -1,272 | -0.02% |
| F8582 | | | | |
| 0 | 131,045,798 | 131,097,465 | -51,667 | -0.04% |
| 1 | 3,326,880 | 3,335,617 | -8,737 | -0.26% |
| F8606 | | | | |
| 0 | 132,924,418 | 132,977,818 | -53,400 | -0.04% |
| 1 | 1,064,145 | 1,079,433 | -15,288 | -1.44% |
| 2 | 384,114 | 375,831 | 8,283 | 2.16% |
| IE | | | | |
| 0 | 133,962,347 | 134,136,445 | -174,098 | -0.13% |
| 1 | 410,331 | 296,637 | 113,694 | 27.71% |
| MARS | | | | |
| 1 | 59,347,974 | 59,682,398 | -334,424 | -0.56% |
| 2 | 52,505,729 | 52,066,856 | 438,873 | 0.84% |
| 3 | 2,441,153 | 2,345,856 | 95,297 | 3.90% |
| 4 | 19,985,059 | 20,337,972 | -352,913 | -1.77% |
| 5 | 71,111 | | 71,111 | 100.00% |
| 6 | 21,651 | | 21,651 | 100.00% |
| MIDR | | | | |
| 0 | 133,833,186 | 133,888,855 | -55,669 | -0.04% |
| 1 | 539,491 | 544,227 | -4,736 | -0.88% |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

| Codes and Values | 2005 Full SOI Individual Sample | 2005 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| N20 | | | | |
| 0 | 131,422,855 | 131,351,490 | 71,365 | 0.05% |
| 1 | 2,823,624 | 2,926,150 | -102,526 | -3.63% |
| 2 | 123,707 | 151,539 | -27,832 | -22.50% |
| 3 | 2,492 | 3,903 | -1,411 | -56.62% |
| N24 | | | | |
| 0 | 94,606,476 | 101,039,876 | -6,433,400 | -6.80% |
| 1 | 19,313,932 | 15,349,690 | 3,964,242 | 20.53% |
| 2 | 14,532,353 | 12,622,591 | 1,909,762 | 13.14% |
| 3 | 4,489,195 | 4,188,979 | 300,216 | 6.69% |
| 4 | 1,099,519 | 963,349 | 136,170 | 12.38% |
| 5 | 231,193 | 173,878 | 57,315 | 24.79% |
| 6 | 64,801 | 57,103 | 7,698 | 11.88% |
| 7 | 19,761 | 22,711 | -2,950 | -14.93% |
| 8 | 12,149 | 11,055 | 1,094 | 9.00% |
| 9 | 2,517 | 2,566 | -49 | -1.95% |
| 10 | 781 | 1,285 | -504 | -64.53% |
| N25 | | | | |
| 0 | 129,910,691 | 130,008,120 | -97,429 | -0.07% |
| 1 | 4,255,579 | 4,208,920 | 46,659 | 1.10% |
| 2 | 196,906 | 213,416 | -16,510 | -8.38% |
| 3 | 9,500 | 2,625 | 6,875 | 72.37% |
| 4 | 3 | 0 | 3 | 100.00% |
| PREP | | | | |
| 0 | 52,122,338 | 52,083,465 | 38,873 | 0.07% |
| 1 | 80,032,527 | 80,176,678 | -144,151 | -0.18% |
| 2 | 127,522 | 111,033 | 16,489 | 12.93% |
| 3 | 8,639 | 10,023 | -1,384 | -16.02% |
| 4 | 970,389 | 982,059 | -11,670 | -1.20% |
| 6 | 1,111,263 | 1,069,824 | 41,439 | 3.73% |
| SCHB | | | | |
| 0 | 111,243,821 | 111,464,621 | -220,800 | -0.20% |
| 1 | 23,128,857 | 22,968,460 | 160,397 | 0.69% |
| SCHCF | | | | |
| 0 | 111,415,042 | 111,514,538 | -99,496 | -0.09% |
| 1 | 20,955,548 | 20,902,265 | 53,283 | 0.25% |
| 2 | 1,490,322 | 1,493,887 | -3,565 | -0.24% |
| 3 | 323,296 | 324,128 | -832 | -0.26% |
| 4 | 188,469 | 198,264 | -9,795 | -5.20% |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

| Codes and Values | 2005 Full SOI Individual Sample | 2005 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| SCHE | | | | |
| 0 | 117,484,164 | 117,596,704 | -112,540 | -0.10% |
| 1 | 16,888,514 | 16,836,378 | 52,136 | 0.31% |
| STATE | | | | |
| 0 | | 3,675,397 | -3,675,397 | N/A |
| 1 | 1,963,182 | 2,013,245 | -50,063 | -2.55% |
| 2 | 356,075 | 311,721 | 44,354 | 12.46% |
| 3 | 2,499,429 | 2,475,331 | 24,098 | 0.96% |
| 4 | 1,132,143 | 1,059,442 | 72,701 | 6.42% |
| 5 | 15,724,109 | 15,122,147 | 601,962 | 3.83% |
| 6 | 2,145,054 | 2,263,801 | -118,747 | -5.54% |
| 7 | 1,653,109 | 1,522,719 | 130,390 | 7.89% |
| 8 | 385,618 | 380,823 | 4,795 | 1.24% |
| 9 | 278,732 | 296,296 | -17,564 | -6.30% |
| 10 | 8,475,734 | 8,198,947 | 276,787 | 3.27% |
| 11 | 3,917,885 | 3,832,577 | 85,308 | 2.18% |
| 12 | 619,191 | 604,865 | 14,326 | 2.31% |
| 13 | 623,111 | 641,930 | -18,819 | -3.02% |
| 14 | 5,830,906 | 5,667,437 | 163,469 | 2.80% |
| 15 | 2,877,890 | 2,781,028 | 96,862 | 3.37% |
| 16 | 1,312,787 | 1,345,150 | -32,363 | -2.47% |
| 17 | 1,221,316 | 1,199,380 | 21,936 | 1.80% |
| 18 | 1,848,828 | 1,865,803 | -16,975 | -0.92% |
| 19 | 1,799,635 | 1,768,251 | 31,384 | 1.74% |
| 20 | 616,569 | 640,143 | -23,574 | -3.82% |
| 21 | 2,598,505 | 2,530,525 | 67,980 | 2.62% |
| 22 | 3,080,221 | 2,869,940 | 210,281 | 6.83% |
| 23 | 4,580,506 | 4,538,673 | 41,833 | 0.91% |
| 24 | 2,464,076 | 2,435,516 | 28,560 | 1.16% |
| 25 | 1,121,944 | 1,074,617 | 47,327 | 4.22% |
| 26 | 2,637,153 | 2,570,990 | 66,163 | 2.51% |
| 27 | 458,047 | 466,743 | -8,696 | -1.90% |
| 28 | 814,578 | 800,966 | 13,612 | 1.67% |
| 29 | 1,242,054 | 1,102,221 | 139,833 | 11.26% |
| 30 | 658,433 | 681,696 | -23,263 | -3.53% |
| 31 | 3,968,939 | 3,732,448 | 236,491 | 5.96% |
| 32 | 778,176 | 757,471 | 20,705 | 2.66% |
| 33 | 8,811,803 | 8,379,981 | 431,822 | 4.90% |
| 34 | 3,781,255 | 3,653,203 | 128,052 | 3.39% |
| 35 | 306,287 | 279,682 | 26,605 | 8.69% |
| 36 | 5,443,173 | 5,328,161 | 115,012 | 2.11% |
| 37 | 1,501,408 | 1,471,747 | 29,661 | 1.98% |
| 38 | 1,678,168 | 1,588,772 | 89,396 | 5.33% |
| 39 | 5,881,998 | 5,731,369 | 150,629 | 2.56% |
| 40 | 515,612 | 535,786 | -20,174 | -3.91% |
| 41 | 1,888,000 | 1,891,064 | -3,064 | -0.16% |
| 42 | 357,455 | 322,340 | 35,115 | 9.82% |
| 43 | 2,635,156 | 2,692,979 | -57,823 | -2.19% |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

| Codes and Values | 2005 Full SOI Individual Sample | 2005 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| 44 | 9,693,711 | 9,464,949 | 228,762 | 2.36% |
| 45 | 1,051,693 | 1,058,155 | -6,462 | -0.61% |
| 46 | 321,737 | 336,940 | -15,203 | -4.73% |
| 47 | 3,528,647 | 3,493,527 | 35,120 | 1.00% |
| 48 | 2,968,999 | 2,945,406 | 23,593 | 0.79% |
| 49 | 766,436 | 698,980 | 67,456 | 8.80% |
| 50 | 2,649,820 | 2,490,091 | 159,729 | 6.03% |
| 51 | 240,424 | 224,893 | 15,531 | 6.46% |
| 52 | 218,696 | 616,818 | -398,122 | -182.04% |
| 53 | 168,653 | 0 | 168,653 | 100.00% |
| 54 | 279,611 | 0 | 279,611 | 100.00% |
| TFORM | | | | |
| 0 | 81,497,559 | 81,526,515 | -28,956 | -0.04% |
| 1 | 31,326,141 | 31,115,167 | 210,974 | 0.67% |
| 2 | 21,548,977 | 21,791,399 | -242,422 | -1.12% |
| TXST | | | | |
| 0 | 30,011,324 | 30,128,862 | -117,538 | -0.39% |
| 1 | 80,916,148 | 80,957,057 | -40,909 | -0.05% |
| 2 | 8,932 | 11,194 | -2,262 | -25.32% |
| 3 | 40,022 | 43,280 | -3,258 | -8.14% |
| 4 | 23,115 | 22,741 | 374 | 1.62% |
| 5 | 60,865 | 61,519 | -654 | -1.07% |
| 6 | 68,638 | 68,601 | 37 | 0.05% |
| 7 | 23,069,420 | 22,977,362 | 92,058 | 0.40% |
| 8 | 118,497 | 107,869 | 10,628 | 8.97% |
| 9 | 55,718 | 54,595 | 1,123 | 2.02% |
| XFPT | | | | |
| 0 | 9,699,622 | 9,945,201 | -245,579 | -2.53% |
| 1 | 124,673,055 | 124,487,880 | 185,175 | 0.15% |
| XFST | | | | |
| 0 | 81,846,297 | 82,433,685 | -587,388 | -0.72% |
| 1 | 52,526,380 | 51,999,397 | 526,983 | 1.00% |
| XOCAH | | | | |
| 0 | 88,500,377 | 88,844,874 | -344,497 | -0.39% |
| 1 | 20,866,760 | 20,552,737 | 314,023 | 1.50% |
| 2 | 17,358,357 | 17,390,036 | -31,679 | -0.18% |
| 3 | 5,730,087 | 5,786,824 | -56,737 | -0.99% |
| 4 | 1,449,592 | 1,421,899 | 27,693 | 1.91% |
| 5 | 311,934 | 276,410 | 35,524 | 11.39% |
| 6 | 91,659 | 100,264 | -8,605 | -9.39% |
| 7 | 35,857 | 29,105 | 6,752 | 18.83% |
| 8 | 17,109 | 18,539 | -1,430 | -8.36% |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

| Codes and Values | 2005 Full SOI Individual Sample | 2005 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| 9 | 8,778 | 10,718 | -1,940 | -22.10% |
| 10 | 2,111 | 1,677 | 434 | 20.56% |
| 11 | 56 | 0 | 56 | 100.00% |
| | | | | |
| XOCAWH | | | | |
| 0 | 133,636,568 | 133,728,354 | -91,786 | -0.07% |
| 1 | 559,192 | 519,575 | 39,617 | 7.08% |
| 2 | 132,327 | 134,590 | -2,263 | -1.71% |
| 3 | 37,689 | 43,718 | -6,029 | -16.00% |
| 4 | 4,555 | 6,466 | -1,911 | -41.95% |
| 5 | 2,303 | 378 | 1,925 | 83.59% |
| 9 | 44 | 0 | 44 | 100.00% |
| | | | | |
| XOODEP | | | | |
| 0 | 129,615,314 | 129,644,001 | -28,687 | -0.02% |
| 1 | 3,407,146 | 3,417,224 | -10,078 | -0.30% |
| 2 | 1,004,097 | 1,078,190 | -74,093 | -7.38% |
| 3 | 238,887 | 222,361 | 16,526 | 6.92% |
| 4 | 79,902 | 48,695 | 31,207 | 39.06% |
| 5 | 21,033 | 21,483 | -450 | -2.14% |
| 8 | 998 | 1,128 | -130 | -13.03% |
| 9 | 3,671 | 0 | 3,671 | 100.00% |
| 10 | 1,629 | 0 | 1,629 | 100.00% |
| | | | | |
| XOPAR | | | | |
| 0 | 131,751,056 | 131,863,923 | -112,867 | -0.09% |
| 1 | 2,147,575 | 2,142,201 | 5,374 | 0.25% |
| 2 | 465,633 | 413,418 | 52,215 | 11.21% |
| 3 | 7,734 | 12,272 | -4,538 | -58.68% |
| 4 | 680 | 1,267 | -587 | -86.32% |
| | | | | |
| XTOT | | | | |
| 0 | 9,699,622 | 9,945,201 | -245,579 | -2.53% |
| 1 | 49,851,815 | 50,048,702 | -196,887 | -0.39% |
| 2 | 36,526,747 | 36,424,536 | 102,211 | 0.28% |
| 3 | 17,551,173 | 17,420,102 | 131,071 | 0.75% |
| 4 | 13,320,684 | 13,254,355 | 66,329 | 0.50% |
| 5 | 5,260,865 | 5,251,972 | 8,893 | 0.17% |
| 6 | 1,544,887 | 1,524,160 | 20,727 | 1.34% |
| 7 | 426,667 | 376,335 | 50,332 | 11.80% |
| 8 | 117,288 | 123,940 | -6,652 | -5.67% |
| 9 | 40,868 | 30,483 | 10,385 | 25.41% |
| 10 | 21,066 | 20,900 | 166 | 0.79% |
| 11 | 7,753 | 10,718 | -2,965 | -38.24% |
| 12 | 3,146 | 1,677 | 1,469 | 46.69% |
| 13 | 55 | 0 | 55 | 100.00% |
| 14 | 0 | 0 | 0 | 0.00% |
| 15 | 42 | 0 | 42 | 100.00% |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

| Codes and Values | 2005 Full SOI Individual Sample | 2005 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|-------------------------|--|-------------------------------|------------------------------------|--|
| E00100 | 7,422,495,663,455 | 7,335,508,297,039 | 86,987,366,416 | 1.17% |
| E00200 | 5,155,407,372,648 | 5,173,380,085,908 | (17,972,713,260) | -0.35% |
| E00300 | 162,432,719,663 | 158,554,305,098 | 3,878,414,565 | 2.39% |
| E00400 | 57,693,924,463 | 57,280,223,394 | 413,701,069 | 0.72% |
| E00600 | 166,482,003,742 | 162,889,049,382 | 3,592,954,360 | 2.16% |
| E00650 | 118,980,474,338 | 114,952,604,747 | 4,027,869,591 | 3.39% |
| E00700 | 22,204,760,215 | 22,314,764,163 | (110,003,948) | -0.50% |
| E00800 | 7,979,270,335 | 6,504,900,057 | 1,474,370,278 | 18.48% |
| E00900 | 269,701,056,185 | 270,493,523,086 | (792,466,901) | -0.29% |
| E01000 | 663,057,140,107 | 645,578,125,715 | 17,479,014,392 | 2.64% |
| E01100 | 4,958,077,642 | 5,099,306,469 | (141,228,827) | -2.85% |
| E01200 | 3,662,931,982 | 2,724,467,923 | 938,464,059 | 25.62% |
| E01400 | 112,277,198,827 | 110,605,191,271 | 1,672,007,556 | 1.49% |
| E01500 | 685,308,390,805 | 665,466,465,154 | 19,841,925,651 | 2.90% |
| E01700 | 420,144,855,233 | 412,867,472,080 | 7,277,383,153 | 1.73% |
| E02000 | 447,047,894,777 | 422,756,258,392 | 24,291,636,385 | 5.43% |
| E02100 | (12,168,786,465) | (12,783,761,662) | 614,975,197 | -5.05% |
| E02300 | 27,857,366,556 | 26,808,217,322 | 1,049,149,234 | 3.77% |
| E02400 | 252,239,705,294 | 248,884,169,733 | 3,355,535,561 | 1.33% |
| E02500 | 124,829,069,325 | 122,678,796,969 | 2,150,272,356 | 1.72% |
| E03150 | 12,003,037,049 | 12,087,217,595 | (84,180,546) | -0.70% |
| E03210 | 5,052,719,636 | 5,079,700,706 | (26,981,070) | -0.53% |
| E03220 | 877,796,028 | 827,366,804 | 50,429,224 | 5.74% |
| E03230 | 10,846,989,608 | 10,887,289,498 | (40,299,890) | -0.37% |
| E03240 | 2,360,983,485 | 2,339,960,269 | 21,023,216 | 0.89% |
| E03260 | 22,733,881,098 | 23,016,130,999 | (282,249,901) | -1.24% |
| E03270 | 19,645,888,857 | 19,859,848,307 | (213,959,450) | -1.09% |
| E03290 | 510,689,820 | 506,128,539 | 4,561,281 | 0.89% |
| E03300 | 21,268,403,809 | 21,462,973,445 | (194,569,636) | -0.91% |
| E03400 | 265,870,414 | 275,231,410 | (9,360,996) | -3.52% |
| E03500 | 8,954,037,708 | 5,805,120,149 | 3,148,917,559 | 35.17% |
| E04600 | 839,904,185,988 | 836,278,159,947 | 3,626,026,041 | 0.43% |
| E04800 | 5,137,165,873,743 | 5,109,265,214,639 | 27,900,659,104 | 0.54% |
| E05100 | 972,706,955,091 | 966,670,419,774 | 6,036,535,317 | 0.62% |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

| Codes and Values | 2005 Full SOI Individual Sample | 2005 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| E05200 | 1,089,200,899,306 | 1,078,997,568,361 | 10,203,330,945 | 0.94% |
| E05800 | 990,151,765,754 | 984,198,368,619 | 5,953,397,135 | 0.60% |
| E06000 | 4,445,455,925,578 | 4,439,657,196,233 | 5,798,729,345 | 0.13% |
| E06200 | 1,986,819,509,612 | 1,982,056,280,732 | 4,763,228,880 | 0.24% |
| E06300 | 873,778,994,497 | 871,123,950,349 | 2,655,044,148 | 0.30% |
| E06500 | 934,835,769,415 | 928,947,772,019 | 5,887,997,396 | 0.63% |
| E07150 | 55,316,421,131 | 55,249,878,122 | 66,543,009 | 0.12% |
| E07180 | 3,462,103,584 | 3,331,578,550 | 130,525,034 | 3.77% |
| E07200 | 14,126,575 | 11,205,510 | 2,921,065 | 20.68% |
| E07220 | 32,047,620,029 | 31,745,950,525 | 301,669,504 | 0.94% |
| E07230 | 6,119,631,068 | 6,198,692,794 | (79,061,726) | -1.29% |
| E07240 | 944,530,676 | 956,786,668 | (12,255,992) | -1.30% |
| E07300 | 9,361,988,615 | 9,548,860,738 | (186,872,123) | -2.00% |
| E07400 | 877,850,198 | 821,613,009 | 56,237,189 | 6.41% |
| E07600 | 1,081,251,897 | 1,028,977,961 | 52,273,936 | 4.83% |
| E08800 | 934,835,344,623 | 928,947,549,629 | 5,887,794,994 | 0.63% |
| E09400 | 45,459,427,140 | 46,024,182,199 | (564,755,059) | -1.24% |
| E09600 | 17,421,070,631 | 17,485,877,642 | (64,807,011) | -0.37% |
| E09700 | 299,190,588 | 228,099,572 | 71,091,016 | 23.76% |
| E09800 | 79,219,701 | 76,389,653 | 2,830,048 | 3.57% |
| E09900 | 3,820,151,642 | 3,926,222,671 | (106,071,029) | -2.78% |
| E10300 | 980,259,132,047 | 974,939,855,053 | 5,319,276,994 | 0.54% |
| E10605 | 1,083,700,045,820 | 1,078,176,548,854 | 5,523,496,966 | 0.51% |
| E10700 | 782,659,593,531 | 784,194,222,194 | (1,534,628,663) | -0.20% |
| E10900 | 221,001,523,756 | 219,240,977,260 | 1,760,546,496 | 0.80% |
| E11070 | 15,495,159,804 | 15,304,700,685 | 190,459,119 | 1.23% |
| E11100 | 77,833,848,143 | 72,524,405,866 | 5,309,442,277 | 6.82% |
| E11200 | 2,023,314,470 | 2,056,052,448 | (32,737,978) | -1.62% |
| E11300 | 101,711,839 | 102,712,364 | (1,000,525) | -0.98% |
| E11400 | 52,976,411 | 40,710,862 | 12,265,549 | 23.15% |
| E11900 | (153,877,759,803) | (153,782,267,747) | (95,492,056) | 0.06% |
| E12000 | 39,134,446,242 | 38,767,555,635 | 366,890,607 | 0.94% |
| E12200 | 1,266,944,055 | 1,258,192,954 | 8,751,101 | 0.69% |
| E17500 | 103,652,769,218 | 103,478,491,584 | 174,277,634 | 0.17% |
| E18425 | 227,580,859,490 | 228,011,719,715 | (430,860,225) | -0.19% |
| E18450 | 17,271,249,446 | 14,897,916,844 | 2,373,332,602 | 13.74% |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

| Codes and Values | 2005 Full SOI Individual Sample | 2005 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| E18500 | 144,702,292,157 | 144,875,331,902 | (173,039,745) | -0.12% |
| E19200 | 405,718,258,848 | 406,313,341,840 | (595,082,992) | -0.15% |
| E19700 | 183,390,685,750 | 177,974,194,557 | 5,416,491,193 | 2.95% |
| E19800 | 139,054,112,172 | 135,727,996,109 | 3,326,116,063 | 2.39% |
| E19850 | 11,029,937,892 | 9,365,208,764 | 1,664,729,128 | 15.09% |
| E20100 | 48,056,520,265 | 45,576,007,563 | 2,480,512,702 | 5.16% |
| E20400 | 107,766,395,014 | 107,671,884,137 | 94,510,877 | 0.09% |
| E20500 | 14,984,168,873 | 14,252,953,681 | 731,215,192 | 4.88% |
| E20550 | 75,824,188,867 | 75,969,475,239 | (145,286,372) | -0.19% |
| E20600 | 5,498,601,263 | 5,580,590,139 | (81,988,876) | -1.49% |
| E20800 | 76,183,407,589 | 76,195,196,324 | (11,788,735) | -0.02% |
| E21040 | 45,323,611,522 | 44,506,117,096 | 817,494,426 | 1.80% |
| E22320 | 231,226,111,959 | 224,423,098,088 | 6,803,013,871 | 2.94% |
| E22370 | 30,623,028,738 | 30,726,014,324 | (102,985,586) | -0.34% |
| E24515 | 25,336,886,715 | 25,226,012,888 | 110,873,827 | 0.44% |
| E24516 | 741,629,958,651 | 716,590,602,186 | 25,039,356,465 | 3.38% |
| E24518 | 2,611,973,569 | 1,873,488,082 | 738,485,487 | 28.27% |
| E24535 | 3,351,538,198 | 3,317,818,458 | 33,719,740 | 1.01% |
| E24560 | 495,731,909,139 | 492,135,268,236 | 3,596,640,903 | 0.73% |
| E24570 | 519,091,717 | 370,527,673 | 148,564,044 | 28.62% |
| E24598 | 91,146,294,593 | 88,120,675,874 | 3,025,618,719 | 3.32% |
| E24615 | 3,782,962,746 | 3,609,740,450 | 173,222,296 | 4.58% |
| E25350 | 222,200,537,369 | 224,111,442,178 | (1,910,904,809) | -0.86% |
| E25360 | 21,127,776,544 | 21,310,258,279 | (182,481,735) | -0.86% |
| E25370 | 57,704,318,817 | 59,132,449,341 | (1,428,130,524) | -2.47% |
| E25380 | 5,219,707,319 | 5,433,181,381 | (213,474,062) | -4.09% |
| E25470 | 2,268,707,153 | 2,301,764,821 | (33,057,668) | -1.46% |
| E25500 | 47,188,896,614 | 47,904,426,356 | (715,529,742) | -1.52% |
| E25700 | 1,621,952,680 | 448,926,852 | 1,173,025,828 | 72.32% |
| E25800 | 15,924,083,167 | 15,888,588,413 | 35,494,754 | 0.22% |
| E25820 | 47,621,486,275 | 48,100,779,950 | (479,293,675) | -1.01% |
| E25850 | 77,876,673,470 | 77,481,486,852 | 395,186,618 | 0.51% |
| E25860 | 52,674,061,050 | 53,311,283,996 | (637,222,946) | -1.21% |
| E25920 | 21,000,569,833 | 20,708,884,384 | 291,685,449 | 1.39% |
| E25940 | 60,980,986,246 | 61,234,359,091 | (253,372,845) | -0.42% |
| E25960 | 58,003,553,559 | 65,223,012,324 | (7,219,458,765) | -12.45% |
| E25980 | 173,639,513,167 | 172,410,990,227 | 1,228,522,940 | 0.71% |
| E26100 | 18,035,493,960 | 18,380,491,438 | (344,997,478) | -1.91% |
| E26110 | 4,024,707,168 | 4,170,280,589 | (145,573,421) | -3.62% |
| E26160 | 4,785,312,625 | 4,636,229,907 | 149,082,718 | 3.12% |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

| Codes and Values | 2005 Full SOI Individual Sample | 2005 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|-------------------------|--|-------------------------------|------------------------------------|--|
| E26170 | 41,113,058,476 | 39,948,043,329 | 1,165,015,147 | 2.83% |
| E26180 | 51,891,071,571 | 59,305,072,665 | (7,414,001,094) | -14.29% |
| E26190 | 284,333,869,053 | 279,449,308,809 | 4,884,560,244 | 1.72% |
| E26270 | 402,326,718,226 | 380,619,405,042 | 21,707,313,184 | 5.40% |
| E26390 | 18,707,174,475 | 17,315,371,945 | 1,391,802,530 | 7.44% |
| E26400 | 2,223,115,962 | 2,534,824,994 | (311,709,032) | -14.02% |
| E27200 | 3,021,596,390 | 3,176,410,947 | (154,814,557) | -5.12% |
| E30400 | 266,911,499,373 | 270,465,314,128 | (3,553,814,755) | -1.33% |
| E30500 | 44,233,529,982 | 44,314,483,705 | (80,953,723) | -0.18% |
| E32800 | 17,826,632,252 | 17,175,710,890 | 650,921,362 | 3.65% |
| E33000 | 17,505,231,823 | 16,819,173,637 | 686,058,186 | 3.92% |
| E53220 | 138,361,854 | 113,586,405 | 24,775,449 | 17.91% |
| E53240 | 105,283,246 | 102,808,317 | 2,474,929 | 2.35% |
| E53280 | 273,067,683 | 251,430,073 | 21,637,610 | 7.92% |
| E53410 | 4,135,795,138 | 4,741,143,371 | (605,348,233) | -14.64% |
| E58950 | 38,327,654,019 | 36,737,424,477 | 1,590,229,542 | 4.15% |
| E58990 | 4,233,431,290 | 4,252,734,203 | (19,302,913) | -0.46% |
| E59560 | 338,175,644,958 | 341,408,474,358 | (3,232,829,400) | -0.96% |
| E59680 | 745,321,591 | 781,995,994 | (36,674,403) | -4.92% |
| E59700 | 4,199,529,549 | 4,155,142,585 | 44,386,964 | 1.06% |
| E59720 | 37,465,439,752 | 37,792,974,480 | (327,534,728) | -0.87% |
| E60000 | 1,754,043,613,359 | 1,705,300,601,837 | 48,743,011,522 | 2.78% |
| E62100 | 1,922,027,256,808 | 1,891,214,463,866 | 30,812,792,942 | 1.60% |
| E62720 | 544,709,691,543 | 529,637,912,887 | 15,071,778,656 | 2.77% |
| E62730 | 18,938,504,136 | 17,915,326,635 | 18,551,256,002 | 5.40% |
| E62740 | 564,155,864,111 | 545,684,775,247 | 548,892,265,538 | 3.27% |
| E62900 | 8,323,778,520 | 8,324,080,290 | (301,770) | 0.00% |
| E68000 | 31,815,050,519 | 31,838,566,513 | (23,515,994) | -0.07% |
| E82200 | 8,821,220,292 | 10,521,679,513 | (1,700,459,221) | -19.28% |
| E87500 | 50,333,329 | 40,198,892 | 10,134,437 | 20.13% |
| E87510 | 17,443,125 | 15,411,452 | 2,031,673 | 11.65% |
| E87520 | 3,704,599,607 | 3,916,747,768 | (212,148,161) | -5.73% |
| E87530 | 22,725,675,251 | 22,181,960,694 | 543,714,557 | 2.39% |
| E87540 | 18,413,847,885 | 18,017,038,807 | 396,809,078 | 2.15% |
| E87550 | 3,746,511,204 | 3,658,012,474 | 88,498,730 | 2.36% |
| E90040 | 1,213,843,747,890 | 1,222,033,876,421 | (8,190,128,531) | -0.67% |

2005 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

| Codes and Values | 2005 Full SOI Individual Sample | 2005 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| E90050 | 406,136,307,941 | 411,436,327,356 | (5,300,019,415) | -1.30% |
| E90080 | 18,030,953,203 | 18,750,651,735 | (719,698,532) | -3.99% |
| E90100 | 547,667,827,996 | 552,333,041,047 | (4,665,213,051) | -0.85% |
| E90190 | 39,213,954,826 | 39,693,413,955 | (479,459,129) | -1.22% |
| E90210 | 18,982,611,130 | 19,148,978,250 | (166,367,120) | -0.88% |
| E90240 | 5,489,234,576 | 5,688,408,091 | (199,173,515) | -3.63% |
| E90250 | 6,514,186,365 | 6,903,562,473 | (389,376,108) | -5.98% |
| E90280 | 12,873,539,757 | 12,974,647,116 | (101,107,359) | -0.79% |
| E90370 | 75,161,365,909 | 76,200,223,127 | (1,038,857,218) | -1.38% |
| P04470 | 1,722,662,338,618 | 1,719,797,811,795 | 2,864,526,823 | 0.17% |
| P08000 | 661,996,898 | 824,295,670 | (162,298,772) | -24.52% |
| P22250 | 27,162,338,685 | 27,107,260,885 | 55,077,800 | 0.20% |
| P23250 | 654,379,055,239 | 640,898,634,461 | 13,480,420,778 | 2.06% |
| P27895 | 968,415,585 | 966,016,844 | 2,398,741 | 0.25% |
| P60100 | 25,800,635,295 | 44,073,340,929 | (18,272,705,634) | -70.82% |
| P61850 | 174,406,566,847 | 173,428,363,355 | 978,203,492 | 0.56% |
| P65300 | 56,604,364,049 | 53,633,831,368 | 2,970,532,681 | 5.25% |
| P65400 | 48,122,516,348 | 50,930,075,405 | (2,807,559,057) | -5.83% |
| S27860 | 1,843,404,388 | 1,819,525,304 | 23,879,084 | 1.30% |
| T27800 | 1,704,022,477 | 1,738,898,740 | (34,876,263) | -2.05% |

2005 PUBLIC USE TAX FILE

2005 FEDERAL TAX FORMS (with element numbers referenced)

2005 PUBLIC USE TAX FILE

ELEMENT NUMBERS

Element Numbers presented on the tax forms and schedules lines can be used to cross reference to the Core Record Layout.

Label

(See instructions on page 16.)

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

Label Here

For the year Jan. 1-Dec. 31, 2005, or other tax year beginning , 2005, 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
You must enter your SSN(s) above.

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) You Spouse

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 19.

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 19)
6d Total number of exemptions claimed

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 22.

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 Add the amounts in the far right column for lines 7 through 21. This is your 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 Health savings account deduction; 26 Moving expenses; 27 One-half of self-employment tax; 28 Self-employed SEP, SIMPLE, and qualified plans; 29 Self-employed health insurance deduction; 30 Penalty on early withdrawal of savings; 31a Alimony paid; 31b Recipient's SSN; 32 IRA deduction; 33 Student loan interest deduction; 34 Tuition and fees deduction; 35 Domestic production activities deduction; 36 Add lines 23 through 31a and 32 through 35; 37 Subtract line 36 from line 22. This is your adjusted gross income.

Tax and Credits

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

Other Taxes

58 Self-employment tax. Attach Schedule SE
59 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
61 Advance earned income credit payments from Form(s) W-2
62 Household employment taxes. Attach Schedule H
63 Add lines 57 through 62. This is your total tax

Payments

64 Federal income tax withheld from Forms W-2 and 1099
65 2005 estimated tax payments and amount applied from 2004 return
66a Earned income credit (EIC)
b Nontaxable combat pay election
67 Excess social security and tier 1 RRTA tax withheld (see page 59)
68 Additional child tax credit. Attach Form 8812
69 Amount paid with request for extension to file (see page 59)
70 Payments from: a [] Form 2439 b [] Form 4136 c [] Form 8885
71 Add lines 64, 65, 66a, and 67 through 70. These are your total payments

Refund

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

72 If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid
73a Amount of line 72 you want refunded to you
b Routing number
c Type: [] Checking [] Savings
d Account number
74 Amount of line 72 you want applied to your 2006 estimated tax

Amount You Owe

75 Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60
76 Estimated tax penalty (see page 60)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? [] Yes. Complete the following. [] 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.
Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer's Use Only

Preparer's signature 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.

Label
(See page 18.)

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

Presidential Election Campaign

| | | | |
|---|---|-----------|--|
| L A B E L H E R E | Your first name and initial | Last name | OMB No. 1545-0074 |
| | If a joint return, spouse's first name and initial | Last name | Your social security number |
| | Home address (number and street). If you have a P.O. box, see page 18. | Apt. no. | Spouse's social security number |
| | City, town or post office, state, and ZIP code. If you have a foreign address, see page 18. | | You must enter your SSN(s) above. |

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 18) **You** **Spouse**

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"/> |

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 22)**

Dependents on 6c not entered above

Add numbers on lines above

d Total number of exemptions claimed.

Income

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

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

Enclose, but do not attach, any payment.

| | | |
|--|-----|--|
| 7 Wages, salaries, tips, etc. Attach Form(s) W-2. | 7 | |
| 8a Taxable interest. Attach Schedule 1 if required. | 8a | |
| b Tax-exempt interest. Do not include on line 8a. | 8b | |
| 9a Ordinary dividends. Attach Schedule 1 if required. | 9a | |
| b Qualified dividends (see page 25). | 9b | |
| 10 Capital gain distributions (see page 25). | 10 | |
| 11a IRA distributions. | 11a | 11b Taxable amount (see page 25). |
| 12a Pensions and annuities. | 12a | 12b Taxable amount (see page 26). |
| 13 Unemployment compensation and Alaska Permanent Fund dividends. | 13 | |
| 14a Social security benefits. | 14a | 14b Taxable amount (see page 28). |
| 15 Add lines 7 through 14b (far right column). This is your total income . | 15 | |
| 16 Educator expenses (see page 28). | 16 | |
| 17 IRA deduction (see page 28). | 17 | |
| 18 Student loan interest deduction (see page 31). | 18 | |
| 19 Tuition and fees deduction (see page 32). | 19 | |
| 20 Add lines 16 through 19. These are your total adjustments . | 20 | |
| 21 Subtract line 20 from line 15. This is your adjusted gross income . | 21 | |

Adjusted gross income

Tax, credits, and payments 22 Enter the amount from line 21 (adjusted gross income). 22

23a Check if: You were born before January 2, 1941, Blind Spouse was born before January 2, 1941, Blind Total boxes checked ▶ 23a

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

Standard Deduction for—

• People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 32.

• All others:
Single or Married filing separately, \$5,000
Married filing jointly or Qualifying widow(er), \$10,000
Head of household, \$7,300

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

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

26 If line 22 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 33. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d. 26

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

28 **Tax**, including any alternative minimum tax (see page 34). 28

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

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

31 Education credits. Attach Form 8863. 31

32 Retirement savings contributions credit. Attach Form 8880. 32

33 Child tax credit (see page 38). Attach Form 8901 if required. 33

34 Adoption credit. Attach Form 8839. 34

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

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

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

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

39 Federal income tax withheld from Forms W-2 and 1099. 39

40 2005 estimated tax payments and amount applied from 2004 return. 40

If you have a qualifying child, attach Schedule EIC.

41a **Earned income credit (EIC)**. 41a

b Nontaxable combat pay election. 41b

42 Additional child tax credit. Attach Form 8812. 42

43 Add lines 39, 40, 41a, and 42. These are your **total payments**. ▶ 43

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

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

Direct deposit? See page 53 and fill in 45b, 45c, and 45d.

▶ b Routing number ▶ c Type: Checking Savings

▶ d Account number

46 Amount of line 44 you want **applied to your 2006 estimated tax**. 46

Amount you owe 47 **Amount you owe**. Subtract line 43 from line 38. For details on how to pay, see page 54. ▶ 47

48 Estimated tax penalty (see page 54). 48

Third party designee Do you want to allow another person to discuss this return with the IRS (see page 55)? **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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See page 18. Keep a copy for your records. ▶ Your signature Date Your occupation Daytime phone number () Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation

Paid preparer's use only Preparer's signature ▶ 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. ()

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

**Presidential
Election
Campaign**
(page 12)

| | | |
|---|---|-----------|
| 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 11. | Apt. no. |
| | City, town or post office, state, and ZIP code. If you have a foreign address, see page 11. | |

Your social security number
.....
.....
.....

Spouse's social security number
.....
.....
.....

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

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

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

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

| | | |
|----------|---|---|
| 1 | Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2. | 1 |
| 2 | Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. | 2 |
| 3 | Unemployment compensation and Alaska Permanent Fund dividends (see page 13). | 3 |
| 4 | Add lines 1, 2, and 3. This is your adjusted gross income . | 4 |
| 5 | If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If someone cannot claim you (or your spouse if a joint return), enter \$8,200 if single ; \$16,400 if married filing jointly . See back for explanation. | 5 |
| 6 | Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income . | 6 |

**Payments
and tax**

| | | |
|-----------|---|----|
| 7 | Federal income tax withheld from box 2 of your Form(s) W-2. | 7 |
| 8a | Earned income credit (EIC). | 8a |
| b | Nontaxable combat pay election. 8b | |
| 9 | Add lines 7 and 8a. These are your total payments . | 9 |
| 10 | Tax. Use the amount on line 6 above to find your tax in the tax table on pages 24–32 of the booklet. Then, enter the tax from the table on this line. | 10 |

Refund

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

| | | |
|------------|--|---|
| 11a | If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund . | 11a |
| ▶ b | Routing number <input type="text"/> | ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| ▶ d | Account number <input type="text"/> | |

**Amount
you owe**

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

**Third party
designee**

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

| | | |
|-------------------|-----------------|---|
| Designee's name ▶ | Phone no. ▶ () | Personal identification number (PIN) ▶ <input type="text"/> |
|-------------------|-----------------|---|

**Sign
here**

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

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

| | | | |
|---|------|---------------------|-----------------------------|
| Your signature | Date | Your occupation | Daytime phone number () |
| Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation | |

**Paid
preparer's
use only**

| | | | |
|--|------|---|------------------------|
| Preparer's signature ▶ | 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. () | |

SCHEDULES A&B
(Form 1040)

Schedule A—Itemized Deductions

OMB No. 1545-0074

2005

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on Form 1040

Your social security number

| | | | | | |
|---|---|------------|--|-----------|-----------|
| Medical and Dental Expenses | Caution. Do not include expenses reimbursed or paid by others. | | | | |
| | 1 Medical and dental expenses (see page A-2) | 1 | | | |
| | 2 Enter amount from Form 1040, line 38 2 | 2 | | | |
| | 3 Multiply line 2 by 7.5% (.075) | 3 | | | |
| 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | | | 4 | |
| Taxes You Paid (See page A-2.) | 5 State and local (check only one box): | 5 | | | |
| | a <input type="checkbox"/> Income taxes, or | | | | |
| | b <input type="checkbox"/> General sales taxes (see page A-3) | | | | |
| | 6 Real estate taxes (see page A-5) | 6 | | | |
| | 7 Personal property taxes | 7 | | | |
| 8 Other taxes. List type and amount ▶ | 8 | | | | |
| 9 Add lines 5 through 8 | | | | 9 | |
| Interest You Paid (See page A-5.) | 10 Home mortgage interest and points reported to you on Form 1098 | 10 | | | |
| | 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶ | 11 | | | |
| | 12 Points not reported to you on Form 1098. See page A-6 for special rules | 12 | | | |
| | 13 Investment interest. Attach Form 4952 if required. (See page A-6.) | 13 | | | |
| 14 Add lines 10 through 13 | | | | 14 | |
| Gifts to Charity If you made a gift and got a benefit for it, see page A-7. | 15a Total gifts by cash or check. If you made any gift of \$250 or more, see page A-7 | 15a | | | |
| | b Gifts by cash or check after August 27, 2005, that you elect to treat as qualified contributions (see page A-7) 15b | 15b | | | |
| | 16 Other than by cash or check. If any gift of \$250 or more, see page A-7. You must attach Form 8283 if over \$500 | 16 | | | |
| | 17 Carryover from prior year | 17 | | | |
| 18 Add lines 15a, 16, and 17 | | | | 18 | |
| Casualty and Theft Losses | 19 Casualty or theft loss(es). Attach Form 4684. (See page A-8.) | | | | 19 |
| Job Expenses and Certain Miscellaneous Deductions (See page A-8.) | 20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-8.) ▶ | 20 | | | |
| | 21 Tax preparation fees. | 21 | | | |
| | 22 Other expenses—investment, safe deposit box, etc. List type and amount ▶ | 22 | | | |
| | 23 Add lines 20 through 22 | 23 | | | |
| | 24 Enter amount from Form 1040, line 38 24 | 24 | | | |
| | 25 Multiply line 24 by 2% (.02) | 25 | | | |
| 26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- | | | | 26 | |
| Other Miscellaneous Deductions | 27 Other—from list on page A-9. List type and amount ▶ | | | | 27 |
| Total Itemized Deductions | 28 Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-9 for the amount to enter. | | | | 28 |
| | 29 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/> | | | | |

**SCHEDULE C
(Form 1040)**

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

OMB No. 1545-0074

2005

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

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

Name of proprietor _____ 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-8, 9, & 10

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 2005? If "No," see page C-3 for limit on losses Yes No

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

Part I Income

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

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

| | | | | | | | |
|----|---|-----|--|----|---|---|--|
| 8 | Advertising | 8 | | 18 | Office expense | 18 | |
| 9 | Car and truck expenses (see page C-3) | 9 | | 19 | Pension and profit-sharing plans | 19 | |
| 10 | Commissions and fees | 10 | | 20 | Rent or lease (see page C-5): | 20a | |
| 11 | Contract labor (see page C-4) | 11 | | | a Vehicles, machinery, and equipment | 20b | |
| 12 | Depletion | 12 | | | b Other business property | 21 | |
| 13 | Depreciation and section 179 expense deduction (not included in Part III) (see page C-4) | 13 | | 21 | Repairs and maintenance | 22 | |
| 14 | Employee benefit programs (other than on line 19) | 14 | | 22 | Supplies (not included in Part III) | 23 | |
| 15 | Insurance (other than health) | 15 | | 23 | Taxes and licenses | 24 | |
| 16 | Interest: | | | 24 | Travel, meals, and entertainment: | 24a | |
| | a Mortgage (paid to banks, etc.) | 16a | | | a Travel | 24b | |
| | b Other | 16b | | 25 | Deductible meals and entertainment (see page C-5) | 25 | |
| 17 | Legal and professional services | 17 | | 26 | Utilities | 26 | |
| | | | | 27 | Wages (less employment credits) | 27 | |
| | | | | | 27 | Other expenses (from line 48 on page 2) | |
| 28 | Total expenses before expenses for business use of home. Add lines 8 through 27 in columns | | | 28 | | 28 | |
| 29 | Tentative profit (loss). Subtract line 28 from line 7 | | | 29 | | 29 | |
| 30 | Expenses for business use of your home. Attach Form 8829 | | | 30 | | 30 | |
| 31 | Net profit or (loss). Subtract line 30 from line 29. | | | 31 | | 31 | |
| | • If a profit, enter on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. | | | | | | |
| | • If a loss, you must go to line 32. | | | | | | |
| 32 | If you have a loss, check the box that describes your investment in this activity (see page C-6). | | | | | | |
| | • If you checked 32a, enter the loss on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. | | | | | 32a | <input type="checkbox"/> All investment is at risk. |
| | • If you checked 32b, you must attach Form 6198 . Your loss may be limited. | | | | | 32b | <input type="checkbox"/> Some investment is not at risk. |

**SCHEDULE D
(Form 1040)**

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

Capital Gains and Losses

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

OMB No. 1545-0074

2005

Attachment
Sequence No. **12**

Your social security number

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

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

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

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

Part III Summary

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

Complete this worksheet only if line 18 or line 19 of Schedule D is more than zero. Otherwise, complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 to figure your tax.

Exception: Do not use the Qualified Dividends and Capital Gain Tax Worksheet or this worksheet to figure your tax if:

- Line 15 or line 16 of Schedule D is zero or less **and** you have no qualified dividends on Form 1040, line 9b, or
- Form 1040, line 43, is zero or less.

Instead, see the instructions for Form 1040, line 44.

| | | | |
|--|-----|-----|--|
| 1. Enter your taxable income from Form 1040, line 43 | | 1. | |
| 2. Enter your qualified dividends from Form 1040, line 9b | 2. | | |
| 3. Enter the amount from Form 4952, line 4g | 3. | | |
| 4. Enter the amount from Form 4952, line 4e* | 4. | | |
| 5. Subtract line 4 from line 3. If zero or less, enter -0- | 5. | | |
| 6. Subtract line 5 from line 2. If zero or less, enter -0- | 6. | | |
| 7. Enter the smaller of line 15 or line 16 of Schedule D | 7. | | |
| 8. Enter the smaller of line 3 or line 4 | 8. | | |
| 9. Subtract line 8 from line 7. If zero or less, enter -0- | 9. | | |
| 10. Add lines 6 and 9 | 10. | | |
| 11. Add lines 18 and 19 of Schedule D | 11. | | |
| 12. Enter the smaller of line 9 or line 11 | 12. | | |
| 13. Subtract line 12 from line 10 | 13. | | |
| 14. Subtract line 13 from line 1. If zero or less, enter -0- | 14. | | |
| 15. Enter the smaller of: | | | |
| • The amount on line 1 or | | | |
| • \$29,700 if single or married filing separately; | | | |
| \$59,400 if married filing jointly or qualifying widow(er); or | } | 15. | |
| \$39,800 if head of household | | | |
| 16. Enter the smaller of line 14 or line 15 | 16. | | |
| 17. Subtract line 10 from line 1. If zero or less, enter -0- | 17. | | |
| 18. Enter the larger of line 16 or line 17 | 18. | | |
| If lines 15 and 16 are the same, skip lines 19 and 20 and go to line 21. Otherwise, go to line 19. | | | |
| 19. Subtract line 16 from line 15 | 19. | | |
| 20. Multiply line 19 by 5% (.05) | 20. | | |
| If lines 1 and 15 are the same, skip lines 21 through 33 and go to line 34. Otherwise, go to line 21. | | | |
| 21. Enter the smaller of line 1 or line 13 | 21. | | |
| 22. Enter the amount from line 19 (if line 19 is blank, enter -0-) | 22. | | |
| 23. Subtract line 22 from line 21. If zero or less, enter -0- | 23. | | |
| 24. Multiply line 23 by 15% (.15) | 24. | | |
| If Schedule D, line 19, is zero or blank, skip lines 25 through 30 and go to line 31. Otherwise, go to line 25. | | | |
| 25. Enter the smaller of line 9 above or Schedule D, line 19 | 25. | | |
| 26. Add lines 10 and 18 | 26. | | |
| 27. Enter the amount from line 1 above | 27. | | |
| 28. Subtract line 27 from line 26. If zero or less, enter -0- | 28. | | |
| 29. Subtract line 28 from line 25. If zero or less, enter -0- | 29. | | |
| 30. Multiply line 29 by 25% (.25) | 30. | | |
| If Schedule D, line 18, is zero or blank, skip lines 31 through 33 and go to line 34. Otherwise, go to line 31. | | | |
| 31. Add lines 18, 19, 23, and 29 | 31. | | |
| 32. Subtract line 31 from line 1 | 32. | | |
| 33. Multiply line 32 by 28% (.28) | 33. | | |
| 34. Figure the tax on the amount on line 18 . Use the Tax Table or Tax Computation Worksheet, whichever applies | 34. | | |
| 35. Add lines 20, 24, 30, 33, and 34 | 35. | | |
| 36. Figure the tax on the amount on line 1 . Use the Tax Table or Tax Computation Worksheet, whichever applies | 36. | | |
| 37. Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 35 or line 36. Also include this amount on Form 1040, line 44 | 37. | | |

*If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

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

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

OMB No. 1545-0074

2005

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

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

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

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

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

Your social security number

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

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

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

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 J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Income Averaging for
Farmers and Fishermen**

► Attach to Form 1040.

► See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

2005
Attachment
Sequence No. **20**

Name(s) shown on Form 1040

Social security number (SSN)

| | | | | | |
|-----------|--|--|--|-----------|--|
| 1 | Enter the taxable income from your 2005 Form 1040, line 43 | | | 1 | |
| 2 | Enter your elected farm income (see page J-1). Do not enter more than the amount on line 1 | | | 2 | |
| 3 | Subtract line 2 from line 1 | | | 3 | |
| 4 | Figure the tax on the amount on line 3 using the 2005 tax rates (see page J-1) | | | 4 | |
| 5 | If you used Schedule J to figure your tax for: | | | | |
| | • 2004, enter the amount from your 2004 Schedule J, line 11. | | | | |
| | • 2003 but not 2004, enter the amount from your 2003 Schedule J, line 15. | | | | |
| | • 2002 but not 2003 nor 2004, enter the amount from your 2002 Schedule J, line 3. | | | | |
| | Otherwise, enter the taxable income from your 2002 Form 1040, line 41; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-2. | | | | |
| 6 | Divide the amount on line 2 by 3.0 | | | 5 | |
| 7 | Combine lines 5 and 6. If zero or less, enter -0- | | | 6 | |
| 8 | Figure the tax on the amount on line 7 using the 2002 tax rates (see page J-3) | | | 7 | |
| 9 | If you used Schedule J to figure your tax for: | | | | |
| | • 2004, enter the amount from your 2004 Schedule J, line 15. | | | | |
| | • 2003 but not 2004, enter the amount from your 2003 Schedule J, line 3. | | | | |
| | Otherwise, enter the taxable income from your 2003 Form 1040, line 40; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-4. | | | | |
| 10 | Enter the amount from line 6 | | | 9 | |
| 11 | Combine lines 9 and 10. If less than zero, enter as a negative amount | | | 10 | |
| 12 | Figure the tax on the amount on line 11 using the 2003 tax rates (see page J-5) | | | 11 | |
| 13 | If you used Schedule J to figure your tax for 2004, enter the amount from your 2004 Schedule J, line 3. Otherwise, enter the taxable income from your 2004 Form 1040, line 42; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-6 | | | | |
| 14 | Enter the amount from line 6 | | | 13 | |
| 15 | Combine lines 13 and 14. If less than zero, enter as a negative amount | | | 14 | |
| 16 | Figure the tax on the amount on line 15 using the 2004 tax rates (see page J-7) | | | 15 | |
| 17 | Add lines 4, 8, 12, and 16 | | | | |
| 18 | If you used Schedule J to figure your tax for: | | | | |
| | • 2004, enter the amount from your 2004 Schedule J, line 12. | | | | |
| | • 2003 but not 2004, enter the amount from your 2003 Schedule J, line 16. | | | | |
| | • 2002 but not 2003 nor 2004, enter the amount from your 2002 Schedule J, line 4. | | | | |
| | Otherwise, enter the tax from your 2002 Form 1040, line 42*; Form 1040A, line 28*; or Form 1040EZ, line 10. | | | | |
| 19 | If you used Schedule J to figure your tax for: | | | 18 | |
| | • 2004, enter the amount from your 2004 Schedule J, line 16. | | | | |
| | • 2003 but not 2004, enter the amount from your 2003 Schedule J, line 4. | | | | |
| | Otherwise, enter the tax from your 2003 Form 1040, line 41*; Form 1040A, line 28*; or Form 1040EZ, line 10. | | | | |
| 20 | If you used Schedule J to figure your tax for 2004, enter the amount from your 2004 Schedule J, line 4. Otherwise, enter the tax from your 2004 Form 1040, line 43*; Form 1040A, line 28*; or Form 1040EZ, line 10 | | | 19 | |
| | | | | 20 | |
| | *Do not include tax from Form 8814 or 4972 or from recapture of an education credit. Also, do not include alternative minimum tax from Form 1040A. | | | | |
| 21 | Add lines 18 through 20 | | | | |
| 22 | Tax. Subtract line 21 from line 17. Also include this amount on Form 1040, line 44. | | | 21 | |
| | Caution. Your tax may be less if you figure it using the 2005 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or the Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax. | | | 22 | |

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

OMB No. 1545-0074

2005

Attachment
Sequence No. **17**

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

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

Who Must File Schedule SE

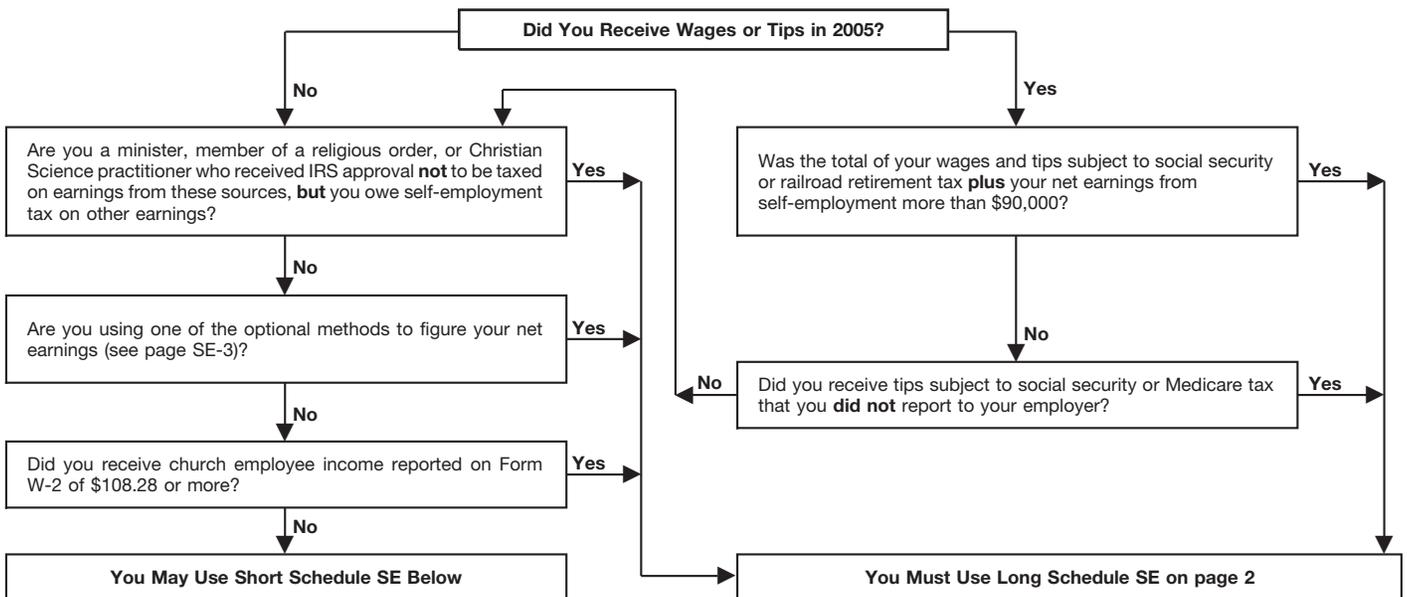
You must file Schedule SE if:

- 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 58.

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



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

| | | | |
|---|---|---|--|
| 1 | Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A | | |
| 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 | Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶ | | |
| 5 | Self-employment tax. If the amount on line 4 is: <ul style="list-style-type: none"> • \$90,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58. • More than \$90,000, multiply line 4 by 2.9% (.029). Then, add \$11,160.00 to the result. Enter the total here and on Form 1040, line 58. | | |
| 6 | Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27 | 6 | |

| | | |
|---|---|--|
| Name of person with self-employment income (as shown on Form 1040) | Social security number of person with self-employment 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.

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

| | | | |
|--|-----------|--------|----|
| 1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4) | 1 | | |
| 2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4) | 2 | | |
| 3 Combine lines 1 and 2 | 3 | | |
| 4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 | 4a | | |
| b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here | 4b | | |
| c Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue. ▶ | 4c | | |
| 5a Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income | 5a | | |
| b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- | 5b | | |
| 6 Net earnings from self-employment. Add lines 4c and 5b | 6 | | |
| 7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2005 | 7 | 90,000 | 00 |
| 8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$90,000 or more, skip lines 8b through 10, and go to line 11 | 8a | | |
| b Unreported tips subject to social security tax (from Form 4137, line 9) | 8b | | |
| c Add lines 8a and 8b | 8c | | |
| 9 Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶ | 9 | | |
| 10 Multiply the smaller of line 6 or line 9 by 12.4% (.124) | 10 | | |
| 11 Multiply line 6 by 2.9% (.029) | 11 | | |
| 12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 58 | 12 | | |
| 13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27 | 13 | | |

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income¹ was not more than \$2,400 **or** **(b)** your net farm profits² were less than \$1,733.

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

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income⁴ **and** **(b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

Caution. You may use this method no more than five times.

| | | | |
|--|-----------|--|--|
| 16 Subtract line 15 from line 14 | 16 | | |
| 17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above | 17 | | |

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

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

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

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

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 62.

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

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

| (a) Qualifying person's name | | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a) |
|------------------------------|------|--|--|
| First | Last | | |
| | | | |
| | | | |

| 3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 32 | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---------------|-------------------|-----------------|---------------|-------------------|--|------|--------------|-------------------|------|--------------|-------------------|------------|--|-----|-----------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|---------------|--|-----|-----------------|--|-----|----------|-----|
| 4 Enter your earned income . See instructions | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4 | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 Enter the smallest of line 3, 4, or 5 | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 Enter the amount from Form 1040, line 38 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 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" style="text-align: left;">If line 7 is:</th> <th colspan="3" style="text-align: left;">If line 7 is:</th> </tr> <tr> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Decimal amount is</th> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Decimal amount is</th> </tr> </thead> <tbody> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> <td>43,000—No limit</td> <td></td> <td>.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 | 8 | 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 Multiply line 6 by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47 | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 48 | 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Part III Dependent Care Benefits

| | | | | |
|-----------|--|-----------|--|--|
| 12 | Enter the total amount of dependent care benefits you received in 2005. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership | 12 | | |
| 13 | Enter the amount forfeited or carried forward to 2006, if any (see the instructions) | 13 | | |
| 14 | Subtract line 13 from line 12 | 14 | | |
| 15 | Enter the total amount of qualified expenses incurred in 2005 for the care of the qualifying person(s) | 15 | | |
| 16 | Enter the smaller of line 14 or 15 | 16 | | |
| 17 | Enter your earned income . See instructions | 17 | | |
| 18 | Enter the amount shown below that applies to you. <ul style="list-style-type: none"> ● If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). ● If married filing separately, see the instructions for the amount to enter. ● All others, enter the amount from line 17. | 18 | | |
| 19 | Enter the smallest of line 16, 17, or 18 | 19 | | |
| 20 | Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0- | 20 | | |
| 21 | Subtract line 20 from line 14 | 21 | | |
| 22 | Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18) | 22 | | |
| 23 | Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions) | 23 | | |
| 24 | Enter the smaller of line 19 or 22 | 24 | | |
| 25 | Enter the amount from line 23 | 25 | | |
| 26 | Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0- | 26 | | |
| 27 | Taxable benefits. Subtract line 26 from line 21. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB" | 27 | | |

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

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

General Business Credit

▶ See instructions.
 ▶ Attach to your tax return.

Identifying number

Part I Current Year Credit

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

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Part I Total Investment Interest Expense

| | | | | |
|----------|--|----------|--|--|
| 1 | Investment interest expense paid or accrued in 2005 (see instructions) | 1 | | |
| 2 | Disallowed investment interest expense from 2004 Form 4952, line 7 | 2 | | |
| 3 | Total investment interest expense. Add lines 1 and 2 | 3 | | |

Part II Net Investment Income

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

Part III Investment Interest Expense Deduction

| | | | | |
|----------|---|----------|--|--|
| 7 | Disallowed investment interest expense to be carried forward to 2006. Subtract line 6 from line 3. If zero or less, enter -0- | 7 | | |
| 8 | Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions. | 8 | | |

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

General Instructions

Purpose of Form

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

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

Who Must File

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

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

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

Allocation of Interest Expense

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

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

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

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

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

Investment interest expense does not include any of the following:

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

• Any interest expense that is capitalized, such as construction interest subject to section 263A.

• Interest expense related to tax-exempt interest income under section 265.

• Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

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

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

Part II—Net Investment Income

Line 4a

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

Alternative Minimum Tax—Individuals

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

Your social security number

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

| | | | | |
|----|---|----|---|---|
| 1 | If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 2), and go to line 7. (If less than zero, enter as a negative amount.) | 1 | | |
| 2 | Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 38 | 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 38, is over \$145,950 (over \$72,975 if married filing separately), enter the amount from line 9 of the Itemized Deductions Worksheet on page A-9 of the Instructions for Schedules A & B (Form 1040) | 6 | (|) |
| 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), box 12, code A) | 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 | Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see page 7 of the instructions.) | 28 | | |

Part II Alternative Minimum Tax

| | | | | |
|----|---|--------------------------------------|------------------------------------|----|
| 29 | Exemption. (If this form is for a child under age 14, see page 7 of the instructions.) | | | |
| | IF your filing status is . . . | AND line 28 is not over . . . | THEN enter on line 29 . . . | |
| | Single or head of household | \$112,500 | \$40,250 | } |
| | Married filing jointly or qualifying widow(er) | 150,000 | 58,000 | |
| | Married filing separately | 75,000 | 29,000 | |
| | If line 28 is over the amount shown above for your filing status, see page 7 of the instructions. | | | |
| 30 | Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here | | | 30 |
| 31 | <ul style="list-style-type: none"> If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. | | | } |
| 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 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount for line 44 of Form 1040 must be refigured without using Schedule J (see page 9 of the instructions) | | | 33 |
| 35 | Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 | | | 34 |
| | | | | 35 |

Part III Tax Computation Using Maximum Capital Gains Rates

| | | | | |
|-----------|---|-----------|--|-----------|
| 36 | Enter the amount from Form 6251, line 30 | | | 36 |
| 37 | Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 9 of the instructions) | 37 | | |
| 38 | Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 9 of the instructions) | 38 | | |
| 39 | If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary) | 39 | | |
| 40 | Enter the smaller of line 36 or line 39 | | | 40 |
| 41 | Subtract line 40 from line 36 | | | 41 |
| 42 | If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result ▶ | | | 42 |
| 43 | Enter: <ul style="list-style-type: none"> • \$59,400 if married filing jointly or qualifying widow(er), • \$29,700 if single or married filing separately, or • \$39,800 if head of household. } | 43 | | |
| 44 | Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0- | 44 | | |
| 45 | Subtract line 44 from line 43. If zero or less, enter -0- | 45 | | |
| 46 | Enter the smaller of line 36 or line 37 | 46 | | |
| 47 | Enter the smaller of line 45 or line 46 | 47 | | |
| 48 | Multiply line 47 by 5% (.05) ▶ | | | 48 |
| 49 | Subtract line 47 from line 46 | 49 | | |
| 50 | Multiply line 49 by 15% (.15) ▶ | | | 50 |
| | If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51. | | | |
| 51 | Subtract line 46 from line 40 | 51 | | |
| 52 | Multiply line 51 by 25% (.25) ▶ | | | 52 |
| 53 | Add lines 42, 48, 50, and 52 | | | 53 |
| 54 | If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result | | | 54 |
| 55 | Enter the smaller of line 53 or line 54 here and on line 31 | | | 55 |

Passive Activity Loss Limitations

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

Identifying number

Part I 2005 Passive Activity Loss

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

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

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

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

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

- 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 of the instructions for an example.

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

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

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

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

Part IV Total Losses Allowed

- | | | | |
|----|---|--|--|
| 15 | Add the income, if any, on lines 1a and 3a and enter the total. | | |
| 16 | Total losses allowed from all passive activities for 2005. Add lines 10, 14, and 15. See pages 10 and 11 of the instructions to find out how to report the losses on your tax return | | |

**Credit for Prior Year Minimum Tax—
 Individuals, Estates, and Trusts**
 ▶ See instructions.
 ▶ Attach to Form 1040, 1040NR, or 1041.

Identifying number

Part I Net Minimum Tax on Exclusion Items

| | | | | |
|----|--|----|---|---|
| 1 | Combine lines 1, 6, and 10 of your 2004 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 2004, see instructions | 4 | | |
| 5 | Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2004; \$40,250 if single or head of household for 2004; or \$29,000 if married filing separately for 2004. Estates and trusts, enter \$22,500 | 5 | | |
| 6 | Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2004; \$112,500 if single or head of household for 2004; or \$75,000 if married filing separately for 2004. Estates and trusts, enter \$75,000 | 6 | | |
| 7 | Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 | 7 | | |
| 8 | Multiply line 7 by 25% (.25) | 8 | | |
| 9 | Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions | 9 | | |
| 10 | Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions | 10 | | |
| 11 | <ul style="list-style-type: none"> • If for 2004 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 46 here. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result. | 11 | | |
| 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 2004 Form 6251, line 34, or 2004 Form 1041, Schedule I, line 55 | 14 | | |
| 15 | Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0- | 15 | | |

Part II Minimum Tax Credit and Carryforward to 2006

| | | | | |
|----|--|----|--|--|
| 16 | Enter the amount from your 2004 Form 6251, line 35, or 2004 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 | 2004 minimum tax credit carryforward. Enter the amount from your 2004 Form 8801, line 26 | 19 | | |
| 20 | Enter the total of your 2004 unallowed nonconventional source fuel credit and 2004 unallowed qualified electric vehicle credit (see instructions) | 20 | | |
| 21 | Combine lines 18, 19, and 20. If zero or less, stop here and see instructions | 21 | | |
| 22 | Enter your 2005 regular income tax liability minus allowable credits (see instructions) | 22 | | |
| 23 | Enter the amount from your 2005 Form 6251, line 33, or 2005 Form 1041, Schedule I, line 54 | 23 | | |
| 24 | Subtract line 23 from line 22. If zero or less, enter -0- | 24 | | |
| 25 | Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2005 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d | 25 | | |
| 26 | Minimum tax credit carryforward to 2006. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years | 26 | | |

Part III Tax Computation Using Maximum Capital Gains Rates

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

| | | | | |
|--|---|-----------|--|-----------|
| 27 | Enter the amount from Form 8801, line 10 | | | 27 |
| 28 | Enter the amount from line 6 of your 2004 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2004 Schedule D Tax Worksheet, or the amount from line 22 of the 2004 Schedule D (Form 1041), whichever applies.* | 28 | | |
| <p>If you figured your 2004 tax using the 2004 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.</p> | | | | |
| 29 | Enter the amount from line 19 of your 2004 Schedule D (Form 1040), or line 14b, column (2), of the 2004 Schedule D (Form 1041) | 29 | | |
| 30 | Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2004 Schedule D Tax Worksheet | 30 | | |
| 31 | Enter the smaller of line 27 or line 30 | | | 31 |
| 32 | Subtract line 31 from line 27 | | | 32 |
| 33 | If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result ▶ | | | 33 |
| 34 | Enter: <ul style="list-style-type: none"> • \$58,100 if married filing jointly or qualifying widow(er) for 2004, • \$29,050 if single or married filing separately for 2004, • \$38,900 if head of household for 2004, or • \$1,950 for an estate or trust | 34 | | |
| 35 | Enter the amount from line 7 of your 2004 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2004 Schedule D Tax Worksheet, or the amount from line 23 of the 2004 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2004 Schedule D (Form 1041), enter -0- | 35 | | |
| 36 | Subtract line 35 from line 34. If zero or less, enter -0- | 36 | | |
| 37 | Enter the smaller of line 27 or line 28 | 37 | | |
| 38 | Enter the smaller of line 36 or line 37 | 38 | | |
| 39 | Multiply line 38 by 5% (.05) ▶ | | | 39 |
| 40 | Subtract line 38 from line 37 | 40 | | |
| 41 | Multiply line 40 by 15% (.15) ▶ | | | 41 |
| <p>If line 29 is zero or blank, skip lines 42 and 43 and go to line 44. Otherwise, go to line 42.</p> | | | | |
| 42 | Subtract line 37 from line 31 | 42 | | |
| 43 | Multiply line 42 by 25% (.25) ▶ | | | 43 |
| 44 | Add lines 33, 39, 41, and 43 | | | 44 |
| 45 | If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result | | | 45 |
| 46 | Enter the smaller of line 44 or line 45 here and on line 11 | | | 46 |

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

