

General Description Booklet

For the

2013 PUBLIC USE TAX FILE

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2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

INTRODUCTION

The Internal Revenue Service 2013 Public Use Tax File, which contains 172,294 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 147.4 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 2013. The Individual Tax File, from which this public use version was derived, is designed for making national level estimates. Subsequently, the 2013 Public Use Tax File is only appropriate for national level estimates. This file is sold in an unidentifiable form, with names, Social Security Numbers (SSN), and other similar information omitted.

The 2013 Public Use 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) 803-9400

2013 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, fiscal year returns have been converted to reflect the most recent year-end Tax Year and returns filed for years earlier than Tax Year 2010 have been removed from the file.

Second, returns that contain one or more amount fields with values deemed extremely large¹ have been excluded from the microdata sample and are aggregated into one of four records², identified by RECID=999996 for returns reporting negative Adjusted Gross Income (AGI), RECID=999997 for returns reporting positive AGI between \$0 and \$10,000,000, RECID=999998 for returns reporting positive AGI between \$10,000,001 and \$100,000,000, and RECID=999999 for returns reporting positive AGI of \$100,000,001 or more. The rules for identifying extremely large values are not applied to amount fields that are statutorily capped, subject to income limits, or calculated from other fields that are subject to these rules. Information regarding these aggregate returns can be found in the accompanying tabulation entitled “Weighted Counts and Sum of Amounts for Returns Used to Populate Aggregate Records”.

Third, returns that were sampled as a high income no tax return, at a rate of 100 percent, have been placed back in their regular strata based on total income and subsampled at the corresponding strata rate.

Fourth, to make sure the impossibility of knowing whether a given taxpayer is represented in the sample, all remaining returns sampled at rates greater than 10 percent³ have been subsampled at 10 percent.

Fifth, those records sampled at a rate greater than 0.07 percent have been altered in the following manner:

- Alimony paid, alimony received, and State sales tax deduction have been removed.
- Marital status has been modified (see Code Definitions section for specific changes).
- Personal exemption amounts have been modified according to the phase-out limitations and moved to other items.
- Multivariate blurring has been applied to these returns with nonzero values in at least two of the following fields: wages and salaries, state and local income taxes, and real

¹ Values are considered extremely large if they are, generally, within the highest 30 amounts reported for any income amount value or within the lowest 30 amounts reported for any negative income.

² A total of 1,137 returns were aggregated, representing 1,305 returns in the population.

³ See Table A in the Sample Description section of this booklet for the strata subject to subsampling.

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estate taxes. Prior to blurring, these returns are grouped into one of 10 categories based on their filing status and the number of dependents, and then further grouped by the pattern of nonzero values on these three fields plus presence of Schedule C, 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."

Sixth, all remaining returns, sampled at a 0.07 percent rate, have been altered in the following manner:

- Alimony paid and alimony received have been blurred on a univariate basis nationally.
- Multivariate blurring has been applied to itemized tax returns with nonzero values in at least two of the following fields: wages and salaries, state and local income taxes, and real estate taxes. Blurring of these fields is handled in the same manner as those records sampled at a rate greater than 0.07 percent.
- For nonitemized tax returns, up to 10 percent of random noise, drawn from a uniform distribution, has been added to wages and salaries. The random noise has been constrained as to not disqualify previously qualifying Earned Income Tax Credit recipients or Retirement Saver's Credit recipients.

Seventh, all returns filed with marital status "Surviving Spouse" have been converted to Married Filing Jointly.

Eighth, for all records on the file, the total number of dependents is capped based on filing status. For joint and head of household returns the total number of dependents shown is capped at 3, for single returns the total number of dependents shown is capped at 2, and for married filing separately returns the total number of dependents shown is capped at 1.

Ninth, for all records on the file, all amount fields have been rounded. Amounts, in absolute values, above \$100,000 are rounded to the four most significant digits (e.g., \$228,867 = \$228,900 and \$1,158,235 = \$1,158,000). Amounts between \$10,000 and \$100,000 are rounded to the nearest \$100. Amounts between \$5 and \$10,000 are rounded to the nearest \$10. Nonzero amounts less than \$5 are set to \$2, with sign retained.

Finally, all records in the file are rebalanced to ensure accounting accuracy after the above disclosure procedures are applied.

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.

**2013 STATISTICS OF INCOME PUBLIC USE TAX FILE
CORE RECORD LAYOUT**

Code Fields

1. AGIR1	15. F8867	29. SCHE
2. DSI	16. F8910	30. TFORM
3. EFI	17. F8949	31. TXST
4. EIC	18. F8959	32. XFPT
5. ELECT	19. F8960	33. XFST
6. FDED	20. IE	34. XOCAH ¹
7. FLPDYR	21. MARS	35. XOCAWH ¹
8. FLPDMO	22. MIDR	36. XODEP ¹
9. F2441	23. N24 ¹	37. XOPAR ¹
10. F3800	24. N25 ¹	38. XTOT ^{1,2}
11. F6251	25. N30 ¹	
12. F8582	26. PREP	
13. F8606	27. SCHB	
14. F8829	28. SCHCF	

¹Counts have been limited depending on filing status. For joint and head of household returns the limit is 3, for single returns the limit is 2 and for married filing separately returns the limit is 1. These limits are applied sequentially by type of dependent, starting with children living at home, then children living away from home, then other dependents, then parents.

²Counts are limited by filing status due to limits on counts of dependents.

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE
RECORD LAYOUT
Amount Fields and Large Codes

2013 PUF			
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 KEOGH accounts
	29	E03400	Forfeited interest penalty
	30	E03500	Alimony paid
AGI	31	E00100	Adjusted Gross Income (deficit) (AGI) (+/-)

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

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	E07260	Residential Energy Credit
	48	E07300	Foreign tax
	49	E07400	General business credit
	50	E07600	Credit for prior year minimum tax
	51	P08000	Other Credits
	52	E07150	Total tax credit (SOI)
Taxes	53	E06500	Total income tax
	54	E08800	Income Tax after Credits (SOI)
	55	E09400	Self-employment tax
	56	E09700	Recapture taxes
	57	E09730	Total Additional Medicare Tax
	58	E09740	Net Investment Income Tax
	59	E09800	Social security tax on tip income
	60	E09900	Penalty tax on IRA
	61	E10300	Total tax liability (SOI)

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

Payments	62	E10700	Income tax withheld
	63	E10900	Estimated tax payments
	64	E10950	Making Work Pay Credit (Prior Year)
	65	E10960	Refundable American Opportunity Credit
	66	E59560	Earned income for earned income credit (EIC)
	67	E59680	EIC used to offset income tax before credits
	68	E59700	EIC used to offset all other taxes except advance EIC
	69	E59720	EIC refundable portion
	70	E11550	Refundable prior year minimum tax credit
	71	E11070	Additional Child Tax Credit
	72	E11100	Amount paid with Form 4868 (Request for Extension)
	73	E11200	Excess FICA/RRTA
	74	E11300	Credit for federal tax on special fuels and oils
	75	E11400	Regulated investment company credit
	76	E11601	Total Refundable Credits Used to Offset Income Tax Before Credits
	77	E11602	Total Refundable Credits Used to Offset All Other Taxes
	78	E11603	Total Refundable Credits Refundable Parts
	79	E10605	Total tax payments (SOI)
	Refund etc.	80	E11900
81		E12000	Credit elect
82		E12200	Predetermined estimated tax penalty
Schedule A	83	E17500	Medical and dental expenses subject to reduction by AGI limit
	84	E18400	State and local taxes
	85	E18500	Real estate tax deductions
	86	E19200	Total interest paid deduction
	87	E19550	Qualified Mortgage Insurance Premiums
	88	E19800	Cash contributions
	89	E20100	Other than cash contributions
	90	E19700	Contributions deduction, total
	91	E20550	Unreimbursed employee business expense
	92	E20600	Tax preparation fee
	93	E20400	Miscellaneous deductions subject to AGI limitation, total
	94	E20800	Net limited miscellaneous deductions
	95	E20500	Net casualty or theft loss
	96	E21040	Itemized deduction limitation

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Schedule D	97	P22250	Short-term gains less losses
	98	E22320	Long term gain/loss from other forms on Schedule D
	99	E22370	Schedule D capital gain distributions
	100	P23250	Long-term gains less losses
	101	E24515	Unrecaptured Section 1250 gain
	102	E24516	Capital gain less investment expense
	103	E24518	28% Rate Gain or Loss
	104	E24560	Non-Schedule D tax
	105	E24598	Schedule D 15 percent tax amount
	106	E24615	Schedule D 25 percent tax amount
	107	E24570	Schedule D 28 percent tax amount
Schedule E	108	P25350	Total rents and royalties received
	109	P25380	Rent/Royalty Expenses
	110	E25550	Total Depreciation and Depletion of all Property
	111	P25700	Rent/royalty net income or loss (+/-)
	112	E25820	Deductible rental loss
	113	E25850	Rent/royalty net income
	114	E25860	Rent/royalty net loss
Partnerships	115	E25940	Total passive income
	116	E25980	Total non-passive income
	117	E25920	Total passive loss
	118	E25960	Total non-passive loss
	119	E26110	Partnership Section 179 expense deduction
Small Business Corp	120	E26170	Total passive income
	121	E26190	Total non-passive income
	122	E26160	Total passive loss
	123	E26180	Total non-passive loss
	124	E26270	Combined partnership and S corporation net income/loss (+/-)
Estate or Trust	125	E26100	S-corp. Section 179 expense deduction
	126	E26390	Total income
Estate or Trust	127	E26400	Total loss
	128	E27200	Farm rent net income or loss (+/-)
Farm Rental	129	E30400	Self-employment income subject to SS Tax, primary taxpayer
	130	E30500	Self-employment income subject to SS Tax, secondary taxpayer
Schedule SE	131	E32800	Qualifying individuals' Expenses
	132	E33000	Expenses limited to earned income

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Form 3800	133	E53240	Work Opportunity - Jobs (included in general business credit)
	134	E53280	Research and experimentation (included in general business credit)
	135	E53300	Low Income Housing Credit
	136	E53317	Employer Credit for Social Security Tax on Tips
Form 4952	137	E58950	Total investment Interest Expense
	138	E58990	Investment income Elected Amount (Form 4952 part 2 line 4g)
Form 6251	139	P60100	Net operating loss tax preference
	140	P61850	Total adjustments and preferences (+/-)
	141	E60000	Form 1040 Taxable Income for AMT (Form 6251, Line 1)
	142	E62100	Alternative minimum taxable income
	143	E62900	Alternative tax foreign tax credit
	144	E62720	Alternative minimum Schedule D less investment interest amount
	145	E62730	Alternative minimum Schedule D unrecaptured section 1250 gain
Form 8582	146	E62740	Alternative minimum capital gain amount
	147	P65300	Total passive net income
	148	P65400	Total passive losses
Form 8801	149	E68000	Total losses allowed from all passive activities
	150	E82200	Carry forward of minimum tax credit
Schedule J	151	T27800	Elected Farm Income
	152	S27860	Tentative Current and Prior-Year Tax
	153	P27895	Actual Prior-Year Tax
Form 8863	154	P87482	American Opportunity Qualified Expenses
	155	E87521	American Opportunity Credit
	156	E87530	Lifetime Learning Total Qualified Expenses
	157	E87550	Lifetime Learning Credit
Form 8888	158	P86421	Bond Purchase Amount
Form 8960	159	E85050	Total Rental Real Estate, Royalties, Partnerships, S Corps, Trusts, Etc.
	160	E85090	Total Net Gain or Loss from Disposition of Property
	161	E85120	Total Investment Income
	162	E85180	Total Deductions and Modifications
Misc Codes	163	RECID	Return ID [1]
	164	S006	Decimal weight
	165	S008	Sample count
	166	S009	Population count
	167	WSAMP	Sample code
	168	TXRT	Tax rate code

[1] Records containing aggregated amounts are identified by RECID=999996, 999997, 999998, and 999999

2013 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 \$250,000	28
\$ 250,000 under \$500,000	29
\$ 500,000 under \$1,000,000	30
\$1,000,000 under \$1,500,000	31

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\$1,500,000 under \$2,000,00032
 \$2,000,000 under \$5,000,00033
 \$5,000,000 under \$10,000,00034
 \$10,000,000 or more35
 Aggregated Return, negative AGI96
 Aggregated Return, AGI \$0 under \$1,000,000.....97
 Aggregated Return, AGI \$1,000,000 under \$100,000,000.....98
 Aggregated Return, AGI \$100,000,000 or more99

2. DSI Dependent Status Indicator:

 Taxpayer not being claimed as a dependent on another
 tax return.....0
 Taxpayer claimed as a dependent on another tax return1

3. EFI Electronic Filing Indicator:

 Return not filed electronically0
 Return filed through modernized e-file2

4. EIC Earned Income Credit Code:

 No children claimed0
 One child claimed.....1
 Two children claimed2
 Three children claimed3

5. ELECT Presidential Election Campaign Fund Boxes:

 No "yes" boxes checked0
 One "yes" box or both "yes" & "no" boxes checked).....1
 Two "yes" boxes checked.....2

6. FDED Form of Deduction Code:

 Aggregated Return.....0
 Itemized deductions1
 Standard deduction2
 Taxpayer did not use itemized or standard deduction3

7. FLPDYR Filing (Accounting) Period, Year:

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Tax Year 2010-2013

8. FLPDMO Filing (Accounting) Period, Month:
Month Taxpayer's year ended.....12

9. F2441 Form 2441, Child Care Credit Qualified Individual:
No Form 2441 attached to return.....0
Number of qualifying individuals 1-3

10. F3800 Form 3800, General Business credit:
No Form 3800 attached to return.....0
Form 3800 attached to return1

11. F6251 Form 6251, Alternative Minimum Tax
No Form 6251 attached to return.....0
Form 6251 attached to return1

12. F8582 Form 8582, Passive Activity Loss Limitation:
No Form 8582 attached to return0
Form 8582 attached to return1

13. F8606 Form 8606, Nondeductible IRA Contributions:
No Form 8606 attached to return0
Form(s) 8606 attached to return..... 1-2

14. F8829 Form 8829, Expenses for business use of your Home:
No Form 8829 attached to return0
Form(s) 8829 attached to return..... 1-3

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

15. F8867	Form 8867, Paid Preparer’s Earned Income Credit Checklist	
	No Form 8867 attached to return	0
	Form 8867 attached to return	1
16. F8910	Form 8910, Alternative Motor Vehicle Credit:	
	No Form 8910 attached to return	0
	Form 8910 attached to return	1
17. F8949	Form 8949, Sales and Other Dispositions of Capital Assets	
	No Form 8949 attached to return	0
	Form 8949 attached to return	1
18. F8959	Form 8959, Additional Medicare Tax	
	No Form 8959 attached to return	0
	Form 8959 attached to return	1
19. F8960	Form 8960, Net Investment Income Tax	
	No Form 8960 attached to return	0
	Form 8960 attached to return	1
20. 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 did not use itemized election option	0
	Taxpayer used itemized election option	1
21. MARS	Marital (Filing) Status:	
	Aggregated Return	0
	Single	1
	Married filing a joint return or Widow(er) with dependent child (surviving spouse)	2
	Married filing separately	3
	Head of household	4

NOTE: For returns sampled above a 0.07 percent rate, returns filed with a marital status of head of household claiming no dependents have been converted to single.

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22. MIDR	Married Filing Separately Itemized Deductions Requirement Indicator	
	Not necessary to itemize because of filing status	0
	Necessary to itemize when filing separately.....	1
23. N24	Number of Children for Child Tax Credit	
	Number of Children	0-3
24. N25	Number of Qualified Students for Lifetime Learning Credit	
	Number of Qualified Students.....	0-2
25. N30	Number of Qualified Students for American Opportunity Credit	
	Number of Qualified Students.....	0-4
26. PREP	Tax Preparer:	
	No preparer other than taxpayer indicated on the form	0
	Return prepared by paid tax preparer.....	1
	IRS prepared return.....	2
	IRS reviewed return	3
	Voluntary Income Tax Assistance prepared return	4
	Tax counseling for the elderly	6
27. SCHB	Schedule B Indicator:	
	No Schedule B attached to return	0
	Schedule B attached to return	1

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28. SCHCF	Schedule C or F Indicator:	
	Neither Schedule C or F present	0
	Schedule C present only.....	1
	Schedule F present only	2
	Schedule C and F present, Schedule C Gross Receipts Larger.....	3
	Schedule C and F present, Schedule F Gross Receipts Larger	4
29. SCHE	Schedule E Indicator:	
	No Schedule E attached to the return.....	0
	Schedule E attached to the return.....	1
30. TFORM	Form of Return:	
	1040 Return.....	0
	1040A Return.....	1
	1040EZ Return.....	2
31. TXST	TAX STATUS:	
	No tax owed and IRS did not compute tax	0
	Regular tax only, not computed by IRS.....	1
	Taxes are owed and IRS computed tax.....	2
	No taxes due as computed by IRS	3
	Tax based on Form 8615, Schedule D tax has no entry.....	4
	Form 8814 tax at children's 15% rate; Sch. D tax has no entry	5
	Form 8814 tax at children's 15% rate; Sch. D tax has entry	6
	Sch. D tax has an entry, no tax from Form 8615 or Form 8814	7
	Tax based on Form 8615, Schedule D tax also has an entry	8
	Schedule J, Farm Income Averaging has an entry.....	9
	Foreign Earned Income Tax Indicator has an entry.....	10
	Form 962 Election for domestic shareholder of a foreign controlled Corporation	11
	Aggregated Return.....	99

NOTE: Schedule D tax includes qualified dividends.

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32. XFPT Primary Taxpayer Exemption:
No exemption for primary taxpayer (dep. of another taxpayer).....0
Primary taxpayer exemption.....1

33. XFST Secondary Taxpayer Exemption:
No secondary taxpayer or joint return filed by dependents.....0
Secondary taxpayer exemption.....1

34. XOCAH Exemptions for Children Living at Home:
Number of children..... 0-3

NOTE: XOCAH cannot exceed the cap for number of dependents based on marital (filing) status.

35. XOCAWH Exemptions for Children Living Away from Home:
Number of children..... 0-3

NOTE: XOCAWH cannot exceed the difference between the cap for the marital (filing) status and XOCAH.

36. XOODER Exemptions for Other Dependents:
Number of other dependents 0-3

NOTE: XOODER cannot exceed the difference between the cap for the marital (filing) status and the sum of XOCAH and XOCAWH.

37. XOPAR Exemptions for Parents Living at Home or Away from Home:
Number of parents0-3

NOTE: XOPAR cannot exceed the difference between the cap for the marital (filing) status and the sum of XOCAH, XOCAWH, and XOODER.

38. XTOT Total Exemptions:
Number of exemptions..... 0-5

NOTE: XTOT is set to the sum of XFPT, XFST, XOCAH, XOCAWH, XOODER and XOPAR.

2013 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 2013 Public Use 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 "2013 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 she was eligible, this amount is shown in P04470; else the standard deduction for which she was eligible is shown.)
E04600	EXEMPTION AMOUNT This is the amount found on Form 1040, line 42. This amount has been limited based on the caps on exemptions for dependents (see section on Code Definitions for specific changes) and for returns exceeding the adjusted gross income (AGI) phase-out limitations.
E05100	TAX ON TAXABLE INCOME This is the amount shown on Form 1040, line 44 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 0, 10, 15, 20, 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.

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- 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 2013 Tax Rate Schedules for all returns. (See 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.
- E07200 ELDERLY OR DISABLED CREDIT
Elderly or disabled credit as reported on the 1040 line 53c as part of other credits.
- P08000 OTHER TAX CREDITS (NOT INCLUDED IN THE OTHER CREDIT FIELDS)
The sum of the amounts for Other Tax Credits on Form 1040 line 53 for which separate fields have not been listed.
- E06500 TOTAL INCOME TAX
Income Tax After Credits (E08800) plus Form 4970 tax less the portion of refundable credits used to offset all other taxes (but never less than zero).
- E07150 TOTAL TAX CREDITS (SOI)
Total credits from Form 1040 line 54 plus the portion of refundable credits used to offset tax before credits.
- E08800 INCOME TAX AFTER CREDITS (SOI)
Income Tax after Credits from Form 1040 line 55 minus the portion of refundable credits used to offset income tax before credits. For Form 1040EZ, which does not allow for any credits or any other taxes, this is the same as "Total Tax Liability."
- E09700 RECAPTURE TAXES
Amount shown in Form 1040 line 60 margin for Recapture of Investment Credits from Form 4255 and recapture of other credits.
- E09800 SOCIAL SECURITY TAX ON TIP INCOME
Amount shown in Form 1040 line 57 when Form 4137 box is checked.
- E10300 TOTAL TAX LIABILITY (SOI)
Total tax liability (Form 1040, line 61, Form 1040A, line 35, Form 1040-EZ, line 10) minus the portion of refundable credits used to offset income tax before credits minus the portion of refundable credits used to offset all other taxes (but never less than zero).

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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). Note that this field is computed by SOI. Taxpayers are not required to file this worksheet with their return.

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 the Making Work Pay Credit (prior year returns).

If Total Earned Income Credit (EIC) is greater than Income Tax Before Credits (reduced by the Making Work Pay 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 (E59680); 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 and all other taxes (margin entries on line 60).

E59720 - EARNED INCOME CREDIT, REFUNDABLE PORTION
EIC minus E59680 minus E59700 (see above for definitions and conditions).

E11601

TOTAL REFUNDABLE CREDITS USED TO OFFSET INCOME TAX BEFORE CREDITS

This amount is the summation of the amount of all refundable credits used to offset income tax before credits. The refundable credits applied, and the order, were Making Work Pay Credit, EIC (E59680), American Opportunity Credit, First Time Homebuyer Credit, Regulated Investment Company Credit, Adoption Credit, Prior Year Minimum Tax Credit, and Health Insurance Tax Credit.

If the total of all refundable credits is greater than Income Tax Before Credits, the following fields are computed:

E11602 - TOTAL REFUNDABLE CREDITS USED TO OFFSET ALL OTHER TAXES

The lesser of:

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1. Total amount of refundable credits minus Total refundable credits used to offset income tax before credits (E11601); 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 and all other taxes (margin entries on line 60).

E11603 - TOTAL REFUNDABLE CREDITS REFUNDABLE PARTS
Total amount of refundable credits minus E11601 minus E11602 (see above for definitions and conditions).

E10605 TOTAL TAX PAYMENTS
Total payments shown on the tax form, minus total refundable credits. This is limited to zero if there are refundable credits⁴.

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 Schedule A Instructions for Tax Year 2013.

P22250 SHORT-TERM GAIN/LOSSES NET OF CARRYOVER
All short-term capital gains less losses shown in column (h) of Schedule D 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 (h) of Schedule D except for the long-term capital loss carryover

P25350 TOTAL RENTS/ROYALTIES RECEIVED
The sum of lines 23a through 23b on Schedule E

P25380 RENT/ROYALTY INTEREST EXPENSES
The sum of lines 12 and 13 on Schedule E

P25700 RENT/ROYALTY NET INCOME OR LOSS
The sum of income or loss from rental real estate or royalty properties as reported on line 21 on Schedule E.

⁴ Refundable credits include the Making Work Pay Credit, Earned Income Credit, Education Credit, First Time Homebuyers Credit, Additional Child Tax Credit, and Prior Year Minimum Tax Credit.

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- E30400 **NET EARNINGS FROM SELF-EMPLOYMENT INCOME SUBJECT TO SOCIAL SECURITY TAX, PRIMARY TAXPAYER**
The lesser of Schedule SE, Section B, Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the primary taxpayer's Schedule SE. For Section A of Schedule SE, this is line 4.
- E30500 **NET EARNINGS FROM SELF-EMPLOYMENT INCOME SUBJECT TO SOCIAL SECURITY TAX, SECONDARY TAXPAYER**
The lesser of Schedule SE, Section B, 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 Section A of Schedule SE, this is line 4.
- P60100 **NET OPERATING LOSS TAX PREFERENCE PLUS OTHER ADJUSTMENTS**
Line 10 less line 11 plus line 27, Form 6251.
- P61850 **TOTAL ADJUSTMENTS & PREFERENCES EXCLUDING OTHER ADJUSTMENTS AND PREFERENCES**
Lines 2 through 26 excluding lines 10 and 11, Form 6251.
- P65300 **TOTAL CURRENT YEAR PASSIVE NET INCOME**
Line 1a plus 3a, Form 8582
- P65400 **TOTAL CURRENT YEAR PASSIVE NET LOSSES**
Sum of Lines 1b, 2c, and 3b, Form 8582
- P27895 **ACTUAL PRIOR-YEAR TAX**
Tentative current and Prior-Year Tax (S27860) less current year tax on Schedule J.
- P87482 **AMERICAN OPPORTUNITY QUALIFIED EXPENSES**
The total amount of qualified expenses reported on Part III line 27, Form 8863.
- P86421 **BOND PURCHASE AMOUNT**
The total of lines 4, 5a, and 6a on Form 8888.
- 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

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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 The number of tax returns in the population for a given sample code.																											
WSAMP	SAMPLE CODE See Table B, below. Aggregated returns have a WSAMP set equal to 0.																											
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). <table><tr><td>(A)</td><td>00 percent marginal tax rate</td><td>0.00</td></tr><tr><td>(B)</td><td>10 percent marginal tax rate</td><td>10.0</td></tr><tr><td>(C)</td><td>15 percent marginal tax rate</td><td>15.0</td></tr><tr><td>(D)</td><td>20 percent marginal tax rate</td><td>20.0</td></tr><tr><td>(E)</td><td>25 percent marginal tax rate</td><td>25.0</td></tr><tr><td>(F)</td><td>28 percent marginal tax rate</td><td>28.0</td></tr><tr><td>(G)</td><td>33 percent marginal tax rate</td><td>33.0</td></tr><tr><td>(H)</td><td>35 percent marginal tax rate</td><td>35.0</td></tr><tr><td>(I)</td><td>39.6 percent marginal tax rate</td><td>39.6</td></tr></table>	(A)	00 percent marginal tax rate	0.00	(B)	10 percent marginal tax rate	10.0	(C)	15 percent marginal tax rate	15.0	(D)	20 percent marginal tax rate	20.0	(E)	25 percent marginal tax rate	25.0	(F)	28 percent marginal tax rate	28.0	(G)	33 percent marginal tax rate	33.0	(H)	35 percent marginal tax rate	35.0	(I)	39.6 percent marginal tax rate	39.6
(A)	00 percent marginal tax rate	0.00																										
(B)	10 percent marginal tax rate	10.0																										
(C)	15 percent marginal tax rate	15.0																										
(D)	20 percent marginal tax rate	20.0																										
(E)	25 percent marginal tax rate	25.0																										
(F)	28 percent marginal tax rate	28.0																										
(G)	33 percent marginal tax rate	33.0																										
(H)	35 percent marginal tax rate	35.0																										
(I)	39.6 percent marginal tax rate	39.6																										

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TECHNICAL DESCRIPTION OF THE FILE

The Public Use file is available on CD in CSV format. This comma separated file contains 172,295 records where the first record consists of only field names. Field names have been ordered first by code fields followed by amount fields in the same order as presented on pages 6 through 10.

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SAMPLE DESCRIPTION

This section describes the domain of the study, sample design and selection, data capture and cleaning, and the method of estimation.

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 2014.

All returns processed during 2014 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 or frivolous or fraudulent income information when recognized, were excluded in calculating estimates. This file excludes returns older than four years (Tax Year 2009 or less). 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 2013. While most returns processed during Calendar Year 2014 were for Tax Year 2013, some were returns for prior years. Returns for prior years were used in place of 2013 returns received and processed after December 31, 2014. 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 2014.

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. High combined business and farm total receipts of \$50,000,000 or more.
2. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
3. Total gross positive or negative income. Sixty variables are used to derive

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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.

4. 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 for the Public Use File range from 0.07 percent to 10 percent⁵.

Tax data posting to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 2014 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 Submission Processing 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 internally consistent.

⁵ See Bryant, Victoria, John Czajka, Goergia Ivsin, and Jim Nunns. "Design Changes to the SOI Public Use File (PUF)" Proceedings of the 107th Annual Conference on Taxation, 2014, National Tax Association for a more detailed description of the Public Use Tax File sample rates.

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In addition, all records in the Public Use Tax File are rebalanced to ensure accounting accuracy after disclosure avoidance procedures are applied.

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 2013, 0.01 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.

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Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2013

Description of the sample strata	Number of returns															
	Population counts [1]			Sample counts			Public-use sample counts									
Grand total													147,759,485	332,040	172,290	
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													39,116	35,992	0	
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total													308	308	32	
Other Returns, total													147,720,061	295,740	172,258	
Description of the sample strata	Degree of interest [2]	Number of Returns by type of form attached														
		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					
Description of the sample strata	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
Total.....		6,156,223	70,514	33,574	23,174,522	56,130	32,208	1,295,747	7,242	4,305	117,093,569	161,854	102,171	147,720,061	295,740	172,258
Indexed Negative Income [3]																
\$10,000,000 or more.....	All	384	384	34	1,144	1,144	98	166	166	13	1,337	1,337	117	3,031	3,031	262
\$5,000,000 under \$10,000,000.....	All	735	735	75	1,916	1,916	172	270	270	29	2,399	2,399	247	5,320	5,320	523
\$2,000,000 under \$5,000,000.....	All	3,244	1,050	326	7,264	2,405	700	1,066	367	108	9,131	3,160	910	20,705	6,982	2,044
\$1,000,000 under \$2,000,000.....	All	7,010	1,087	711	14,517	2,322	1,435	2,499	408	247	18,248	2,886	1,803	42,274	6,703	4,196
\$500,000 under \$1,000,000.....	All	15,847	518	526	33,292	1,122	1,114	5,914	205	204	42,825	1,475	1,461	97,878	3,320	3,305
\$250,000 under \$500,000.....	All	32,526	348	347	71,010	680	663	11,218	116	115	93,485	938	916	208,239	2,082	2,041
\$120,000 under \$250,000.....	All	57,180	284	44	136,736	699	100	17,845	102	22	197,249	948	125	409,010	2,033	291
\$60,000 under \$120,000.....	All	61,535	166	38	166,015	510	117	19,065	68	11	271,823	815	194	518,438	1,559	360
Under \$60,000.....	All	43,191	74	33	386,000	732	260	25,659	50	19	622,009	1,146	445	1,076,859	2,002	757
Indexed Positive Income [3]																
Under \$30,000.....	1										33,686,309	33,739	23,398	33,686,309	33,739	23,398
Under \$30,000.....	2	251,975	270	182	3,808,738	3,789	2,607	72,874	85	65	27,512,372	27,719	19,322	31,645,959	31,863	22,176
Under \$30,000.....	3-4	280,702	285	197	5,694,949	5,689	3,966	93,437	105	76	6,975,566	6,942	4,836	13,044,654	13,021	9,075
\$30,000 under \$60,000.....	1-2	588,668	569	413	1,865,355	1,826	1,277	141,241	146	103	21,586,545	21,422	14,897	24,181,809	23,963	16,690
\$30,000 under \$60,000.....	3-4	652,637	614	419	3,767,147	3,734	2,620	227,326	201	149	6,815,208	6,849	4,836	11,462,318	11,398	8,024
\$60,000 under \$120,000.....	1-3	1,052,156	1,082	737	2,178,941	2,180	1,527	193,101	205	151	11,454,447	11,499	8,076	14,878,645	14,966	10,491
\$60,000 under \$120,000.....	4	764,428	688	484	2,504,819	2,549	1,816	179,114	171	124	3,253,257	3,278	2,309	6,701,618	6,686	4,733
\$120,000 under \$250,000.....	1-3	347,974	1,173	245	405,068	1,341	275	75,948	281	59	1,374,800	4,608	951	2,203,790	7,403	1,530
\$120,000 under \$250,000.....	4	945,124	3,123	637	1,419,302	4,750	940	98,839	324	71	2,199,154	7,272	1,519	4,662,419	15,469	3,167
\$250,000 under \$500,000.....	All	608,760	4,407	4,272	511,606	3,779	3,620	80,642	596	579	732,749	5,243	5,016	1,933,757	14,025	13,487
\$500,000 under \$1,000,000.....	All	271,434	6,722	6,686	147,371	3,620	3,570	35,937	861	854	182,243	4,648	4,588	636,985	15,851	15,698
\$1,000,000 under \$2,000,000.....	All	104,733	12,898	10,661	38,918	4,794	3,919	10,587	1,241	1,022	45,129	5,474	4,475	199,367	24,407	20,077
\$2,000,000 under \$5,000,000.....	All	47,386	15,443	4,725	11,628	3,763	1,134	2,531	806	239	13,748	4,521	1,370	75,293	24,533	7,468
\$5,000,000 under \$10,000,000.....	All	11,432	11,432	1,151	1,949	1,949	202	342	342	32	2,367	2,367	247	16,090	16,090	1,632
\$10,000,000 or more.....	All	7,162	7,162	631	837	837	76	126	126	13	1,169	1,169	113	9,294	9,294	833

[1] This population includes an estimated 408,186 returns that 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 1.5156 to represent a base year of 1991.

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Table B - Sample Codes

					Sample Code
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	
	(2)	(3)	(4)	(5)	
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 1.5156 to represent a base year of 1991.

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Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records

(Amounts in Thousands)

Codes and Values	Total		All Positive Values		All Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E00100	1,305	103,010,320	1,156	119,247,305	149	-16,236,985
E00200	854	10,379,592	854	10,379,592	0	0
E00300	1,280	8,601,064	1,280	8,601,064	0	0
E00400	980	1,364,904	980	1,364,904	0	0
E00600	1,209	14,012,719	1,209	14,012,719	0	0
E00650	1,183	11,559,899	1,183	11,559,899	0	0
E00700	557	619,925	557	619,925	0	0
E00900	480	376,381	260	1,309,374	220	-932,993
E01000	1,244	57,807,279	959	57,808,095	285	-816
E01100	0	0	0	0	0	0
E01200	842	7,451,150	498	8,250,807	344	-799,657
E01400	222	390,022	222	390,022	0	0
E01500	362	371,648	362	371,648	0	0
E01700	320	252,128	320	252,128	0	0
E02000	1,226	12,381,073	666	30,695,304	560	-18,314,231
E02100	103	-101,970	38	96,826	65	-198,796
E02300	5	77	5	77	0	0
E02400	400	14,880	400	14,880	0	0
E02500	350	11,288	350	11,288	0	0
E03150	19	167	19	167	0	0
E03210	0	0	0	0	0	0
E03220	0	0	0	0	0	0
E03230	0	0	0	0	0	0
E03240	374	799,856	374	799,856	0	0
E03260	600	66,143	600	66,143	0	0
E03270	366	9,541	366	9,541	0	0
E03290	24	127	24	127	0	0
E03300	175	52,861	175	52,861	0	0
E03400	14	209	14	209	0	0
E04600	247	2,158	247	2,158	0	0
E04800	1,088	94,616,122	1,088	94,616,122	0	0

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Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E05100	1,085	27,120,650	1,085	27,120,650	0	0
E05200	1,088	37,110,773	1,088	37,110,773	0	0
E05800	1,159	28,028,289	1,159	28,028,289	0	0
E06000	855	43,488,316	855	43,488,316	0	0
E06200	855	43,141,007	855	43,141,007	0	0
E06300	855	17,181,015	855	17,181,015	0	0
E06500	1,154	28,429,215	1,154	28,429,215	0	0
E07150	967	1,884,208	967	1,884,208	0	0
E07180	0	0	0	0	0	0
E07200	0	0	0	0	0	0
E07220	6	11	6	11	0	0
E07230	0	0	0	0	0	0
E07240	0	0	0	0	0	0
E07260	25	2,281	25	2,281	0	0
E07300	858	1,546,686	858	1,546,686	0	0
E07400	451	251,398	451	251,398	0	0
E07600	78	69,257	78	69,257	0	0
E08800	1,143	26,144,080	1,143	26,144,080	0	0
E09400	600	132,265	600	132,265	0	0
E09600	397	901,708	397	901,708	0	0
E09700	37	16,565	37	16,565	0	0
E09730	756	121,854	756	121,854	0	0
E09740	976	2,285,442	976	2,285,442	0	0
E09800	0	0	0	0	0	0
E09900	21	12,766	21	12,766	0	0
E10300	1,232	28,761,160	1,232	28,761,160	0	0
E10605	1,258	35,012,611	1,258	35,012,611	0	0
E10700	912	4,518,214	912	4,518,214	0	0
E10900	1,060	17,012,577	1,060	17,012,577	0	0
E10950	0	0	0	0	0	0
E10960	0	0	0	0	0	0
E11070	12	23	12	23	0	0
E11100	783	13,472,771	783	13,472,771	0	0
E11200	140	1,509	140	1,509	0	0
E11300	59	897	59	897	0	0
E11400	18	27,955	18	27,955	0	0
E11550	0	0	0	0	0	0
E11601	19	10,364	19	10,364	0	0
E11602	15	34	15	34	0	0

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E11603	12	17,597	12	17,597	0	0
E11900	1,280	-6,260,419	206	1,031,732	1,074	-7,292,151
E12000	897	6,134,113	897	6,134,113	0	0
E12200	231	8,623	231	8,623	0	0
E17500	42	52,881	42	52,881	0	0
E18400	1,111	10,482,275	1,111	10,482,275	0	0
E18500	1,055	190,516	1,055	190,516	0	0
E19200	952	1,961,860	952	1,961,860	0	0
E19550	0	0	0	0	0	0
E19700	1,080	14,098,750	1,080	14,098,750	0	0
E19800	1,071	6,949,455	1,071	6,949,455	0	0
E20100	546	8,730,778	546	8,730,778	0	0
E20400	984	2,203,660	984	2,203,660	0	0
E20500	13	52,405	13	52,405	0	0
E20550	57	61,146	57	61,146	0	0
E20600	466	47,292	466	47,292	0	0
E20800	330	1,207,234	330	1,207,234	0	0
E21040	1,029	2,986,149	1,029	2,986,149	0	0
E22320	889	7,801,912	640	8,473,541	249	-671,629
E22370	804	301,509	804	301,509	0	0
E24515	347	581,970	347	581,970	0	0
E24516	1,038	58,501,406	1,038	58,501,406	0	0
E24518	193	516,857	193	516,857	0	0
E24560	810	16,536,208	810	16,536,208	0	0
E24570	104	55,803	104	55,803	0	0
E24598	313	614,529	313	614,529	0	0
E24615	197	65,621	197	65,621	0	0
E25550	538	576,371	538	576,371	0	0
E25820	351	317,313	351	317,313	0	0
E25850	872	1,467,192	872	1,467,192	0	0
E25860	515	368,067	515	368,067	0	0

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Returns	Amount	Returns	Amount	Returns	Amount
E25920	866	2,399,889	866	2,399,889	0	0
E25940	856	2,611,829	856	2,611,829	0	0
E25960	902	11,883,116	902	11,883,116	0	0
E25980	853	10,607,147	853	10,607,147	0	0
E26100	107	14,954	107	14,954	0	0
E26110	163	13,114	163	13,114	0	0
E26160	328	438,929	328	438,929	0	0
E26170	297	4,887,032	297	4,887,032	0	0
E26180	418	8,340,024	418	8,340,024	0	0
E26190	455	15,987,033	455	15,987,033	0	0
E26270	1,191	11,003,014	613	27,774,237	578	-16,771,223
E26390	259	2,497,802	259	2,497,802	0	0
E26400	221	2,287,010	221	2,287,010	0	0
E27200	31	78,289	31	78,289	0	0
E30400	306	27,611	306	27,611	0	0
E30500	122	8,078	122	8,078	0	0
E32800	0	0	0	0	0	0
E33000	0	0	0	0	0	0
E53240	294	114,031	294	114,031	0	0
E53280	342	247,451	342	247,451	0	0
E53300	56	65,030	56	65,030	0	0
E53317	262	49,663	262	49,663	0	0
E58950	984	6,856,974	984	6,856,974	0	0
E58990	56	468,981	56	468,981	0	0
E59560	0	0	0	0	0	0
E59680	0	0	0	0	0	0
E59700	0	0	0	0	0	0
E59720	0	0	0	0	0	0
E60000	1,087	73,828,432	913	85,817,232	174	-11,988,800
E62100	1,085	90,221,395	992	93,156,083	93	-2,934,688
E62720	983	57,903,006	983	57,903,006	0	0
E62730	300	477,014	300	477,014	0	0
E62740	982	58,482,983	982	58,482,983	0	0
E62900	802	1,375,379	802	1,375,379	0	0

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E68000	936	2,770,737	936	2,770,737	0	0
E82200	221	219,333	221	219,333	0	0
E85050	871	458,743	467	7,547,633	404	-7,088,890
E85090	954	50,350,977	776	50,400,178	178	-49,201
E85120	993	69,318,418	985	69,419,707	8	-101,289
E85180	943	8,255,799	943	8,255,799	0	0
E87521	0	0	0	0	0	0
E87530	0	0	0	0	0	0
E87550	0	0	0	0	0	0
P04470	1,304	25,777,611	1,304	25,777,611	0	0
P08000	23	4,509	23	4,509	0	0
P22250	1,136	-2,853,464	748	8,023,939	388	-10,877,403
P23250	1,225	48,953,049	1,125	52,654,746	100	-3,701,697
P25350	949	3,148,862	949	3,148,862	0	0
P25380	826	2,219,198	826	2,219,198	0	0
P25700	955	929,665	685	1,315,638	270	-385,973
P27895	31	217,518	31	217,518	0	0
P60100	329	8,773,426	265	8,823,586	64	-50,160
P61850	1,079	10,324,540	982	11,103,933	97	-779,393
P65300	993	10,415,952	993	10,415,952	0	0
P65400	987	2,899,017	987	2,899,017	0	0
P86421	0	0	0	0	0	0
P87482	0	0	0	0	0	0
S27860	31	384,282	31	384,282	0	0
T27800	31	337,648	31	337,648	0	0

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2013 Full SOI Individual Sample	2013 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
AGIR1				
0	2,113,013	2,038,830	74,183	3.51%
1	1,826,986	1,735,041	91,945	5.03%
2	2,067,904	2,111,724	-43,820	-2.12%
3	2,201,775	2,204,588	-2,813	-0.13%
4	2,224,523	2,232,406	-7,883	-0.35%
5	2,286,923	2,335,556	-48,633	-2.13%
6	2,276,039	2,266,734	9,305	0.41%
7	2,227,252	2,187,097	40,155	1.80%
8	2,325,171	2,297,267	27,904	1.20%
9	2,310,456	2,284,357	26,099	1.13%
10	2,891,470	2,920,076	-28,606	-0.99%
11	2,613,946	2,495,999	117,947	4.51%
12	2,367,175	2,399,737	-32,562	-1.38%
13	2,387,804	2,439,938	-52,134	-2.18%
14	2,683,227	2,743,106	-59,879	-2.23%
15	2,451,193	2,449,188	2,005	0.08%
16	2,412,971	2,400,209	12,762	0.53%
17	2,434,884	2,300,461	134,423	5.52%
18	2,332,696	2,294,505	38,191	1.64%
19	2,266,700	2,195,092	71,608	3.16%
20	2,174,283	2,239,715	-65,432	-3.01%
21	10,125,285	10,099,789	25,496	0.25%
22	8,809,515	8,880,323	-70,808	-0.80%
23	14,473,606	14,459,944	13,662	0.09%
24	11,279,394	11,215,649	63,745	0.57%
25	19,229,309	19,097,946	131,363	0.68%
26	12,574,107	12,569,559	4,548	0.04%
27	16,425,446	16,474,306	-48,860	-0.30%
28	1,968,670	2,028,528	-59,858	-3.04%
29	2,519,440	2,429,760	89,680	3.56%
30	724,251	731,246	-6,995	-0.97%
31	156,269	156,942	-673	-0.43%
32	64,235	63,329	906	1.41%
33	91,128	91,875	-747	-0.82%
34	21,412	21,864	-452	-2.11%
35	12,839	11,841	998	7.77%

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2013 Full SOI Individual Sample	2013 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
96		149		
97		338		
98		422		
99		396		
 DSI				
0	138,313,155	137,800,123	513,032	0.37%
1	9,038,144	9,105,708	-67,564	-0.75%
 EFI				
0	22,033,320	21,714,967	318,353	1.44%
2	125,317,979	125,190,864	127,115	0.10%
 EIC				
0	125,785,123	125,318,237	466,886	0.37%
1	10,658,993	10,684,084	-25,091	-0.24%
2	7,361,724	7,363,828	-2,104	-0.03%
3	3,545,460	3,539,682	5,778	0.16%
 ELECT				
0	137,788,725	137,385,670	403,055	0.29%
1	5,777,732	5,748,695	29,037	0.50%
2	3,784,842	3,771,466	13,376	0.35%
 FDED				
0		1,305		
1	44,330,496	44,386,927	-56,431	-0.13%
2	100,898,698	100,466,200	432,498	0.43%
3	2,122,106	2,051,399	70,707	3.33%
 FLPDYR				
2001	998	0	998	100.00%
2002	2,998	0	2,998	100.00%
2003	8,193	0	8,193	100.00%
2004	9,488	0	9,488	100.00%
2005	14,289	0	14,289	100.00%
2006	26,476	0	26,476	100.00%
2007	50,035	0	50,035	100.00%

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2013 Full SOI Individual Sample	2013 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
2008	117,070	0	117,070	100.00%
2009	187,894	0	187,894	100.00%
2010	449,367	465,451	-16,084	-3.58%
2011	952,190	940,550	11,640	1.22%
2012	2,679,537	2,693,694	-14,157	-0.53%
2013	142,880,370	142,806,136	74,234	0.05%
2014	2,394			100.00%
FLPDMO				
1	53	0	53	100.00%
2	3,003	0	3,003	100.00%
3	26	0	26	100.00%
4	16	0	16	0.00%
5	10	0	10	100.00%
6	709	0	709	100.00%
7	43	0	43	100.00%
8	20	0	20	0.00%
9	151	0	151	100.00%
10	3	0	3	0.00%
12	147,347,264	146,905,831	441,433	0.30%
F2441				
0	140,223,526	139,754,193	469,333	0.33%
1	4,676,906	4,709,564	-32,658	-0.70%
2	2,433,784	2,423,950	9,834	0.40%
3	13,034	18,124	-5,090	-39.05%
4	4,048	0	4,048	100.00%
F3800				
0	146,654,855	146,211,596	443,259	0.30%
1	696,444	694,235	2,209	0.32%
F6251				
0	137,646,018	137,197,295	448,723	0.33%
1	9,705,282	9,708,536	-3,254	-0.03%
F8582				
0	140,026,802	139,606,922	419,880	0.30%
1	7,324,497	7,298,908	25,589	0.35%

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2013 Full SOI Individual Sample	2013 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
F8606				
0	145,547,377	145,137,577	409,800	0.28%
1	1,358,667	1,328,581	30,086	2.21%
2	445,255	439,672	5,583	1.25%
F8829				
0	144,114,622	143,671,223	443,399	0.31%
1	3,085,026	3,077,191	7,835	0.25%
2	146,661	152,593	-5,932	-4.04%
3	4,990	4,824	166	3.33%
F8867				
0	131,178,500	130,723,219	455,281	0.35%
1	16,172,800	16,182,612	-9,812	-0.06%
F8910				
0	147,346,198	146,899,825	446,373	0.30%
1	5,101	6,005	-904	-17.72%
F8949				
0	131,970,040	131,452,741	517,299	0.39%
1	15,381,260	15,453,090	-71,830	-0.47%
F8959				
0	144,016,198	143,580,314	435,884	0.30%
1	3,335,101	3,325,517	9,584	0.29%
F8960				
0	144,184,527	143,818,770	365,757	0.25%
1	3,166,773	3,087,061	79,712	2.52%
IE				
0	147,217,239	146,769,753	447,486	0.30%
1	134,060	136,078	-2,018	-1.51%

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2013 Full SOI Individual Sample	2013 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
MARS				
0		1,305		
1	68,563,354	68,324,172	239,182	0.35%
2	53,910,326	53,973,683	-63,357	-0.12%
3	2,786,327	2,682,473	103,854	3.73%
4	21,991,339	21,924,197	67,142	0.31%
5	75,231	0	75,231	100.00%
6	24,723	0	24,723	100.00%
MIDR				
0	146,476,628	146,059,532	417,096	0.28%
1	874,671	846,299	28,372	3.24%
N20				
0	147,349,297	146,905,831	443,466	0.30%
1	2,003	0	2,003	100.00%
N24				
0	106,692,145	106,356,795	335,350	0.31%
1	20,051,940	20,139,278	-87,338	-0.44%
2	13,979,192	14,064,535	-85,343	-0.61%
3	4,946,204	6,345,223	-1,399,019	-28.28%
4	1,255,942	0	1,255,942	100.00%
5	306,713	0	306,713	100.00%
6	75,660	0	75,660	100.00%
7	26,327	0	26,327	100.00%
8 or more	17,177	0	17,177	100.00%
N25				
0	144,668,534	144,252,447	416,087	0.29%
1	2,612,106	2,577,537	34,569	1.32%
2	70,659	75,847	-5,188	-7.34%
N30				
0	136,876,306	136,371,263	505,043	0.37%
1	9,637,203	9,672,892	-35,689	-0.37%
2	778,150	801,043	-22,893	-2.94%
3	53,942	56,244	-2,302	-4.27%
4	5,697	4,389	1,308	22.96%

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2013 Full SOI Individual Sample	2013 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
PREP				
0	62,259,678	62,272,575	-12,897	-0.02%
1	81,826,173	81,339,794	486,379	0.59%
2	1,030	1,567	-537	-52.14%
3	100	0	100	100.00%
4	1,655,404	1,660,647	-5,243	-0.32%
6	1,608,915	1,631,249	-22,334	-1.39%
SCHB				
0	128,417,898	128,082,988	334,910	0.26%
1	18,933,401	18,822,843	110,558	0.58%
SCHCF				
0	121,865,370	121,538,908	326,462	0.27%
1	23,636,956	23,536,490	100,466	0.43%
2	1,411,593	1,422,614	-11,021	-0.78%
3	284,753	264,165	20,588	7.23%
4	152,628	143,654	8,974	5.88%
SCHE				
0	127,874,661	127,467,872	406,789	0.32%
1	19,476,639	19,437,958	38,681	0.20%
TFORM				
0	84,654,613	84,407,962	246,651	0.29%
1	39,406,366	39,204,132	202,234	0.51%
2	23,290,320	23,293,737	-3,417	-0.01%
TXST				
0	37,792,988	37,613,720	179,268	0.47%
1	87,596,968	87,321,691	275,277	0.31%
2	6,983	9,964	-2,981	-42.69%
3	22,270	18,574	3,696	16.60%
4	179,518	197,363	-17,845	-9.94%
5	10,945	10,083	862	7.88%
6	35,629	36,029	-400	-1.12%
7	21,279,250	21,240,533	38,717	0.18%
8	126,392	148,871	-22,479	-17.79%
9	97,106	94,963	2,143	2.21%
10	202,490	212,551	-10,061	-4.97%
11	760	184	576	75.79%
99		1305		

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2013 Full SOI Individual Sample	2013 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
XFPT				
0	9,038,144	9,105,708	-67,564	-0.75%
1	138,313,155	137,800,123	513,032	0.37%
XFST				
0	93,426,808	93,019,706	407,102	0.44%
1	53,924,491	53,886,125	38,366	0.07%
XOCAH				
0	100,015,137	99,639,913	375,224	0.38%
1	22,280,603	22,416,272	-135,669	-0.61%
2	16,723,121	16,732,496	-9,375	-0.06%
3	6,273,942	8,117,150	-1,843,208	-29.38%
4	1,543,566	0	1,543,566	100.00%
5	371,501	0	371,501	100.00%
6	91,355	0	91,355	100.00%
7	28,830	0	28,830	100.00%
8	5,217	0	5,217	100.00%
9 or more	18,028	0	18,028	100.00%
XOCAWH				
0	146,923,007	146,496,822	426,185	0.29%
1	354,958	341,186	13,772	3.88%
2	58,453	62,037	-3,584	-6.13%
3	9,857	5,786	4,071	41.30%
4 or more	5,024	0	5,024	100.00%
XOODEP				
0	140,263,579	140,148,089	115,490	0.08%
1	4,954,509	4,929,518	24,991	0.50%
2	1,373,154	1,424,542	-51,388	-3.74%
3	519,714	403,682	116,032	22.33%
4	174,136	0	174,136	100.00%
5	50,224	0	50,224	100.00%
6	11,977	0	11,977	100.00%
7	2,999	0	2,999	100.00%
8	1,008	0	1,008	100.00%

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2013 Full SOI Individual Sample	2013 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
XOPAR				
0	144,575,013	144,457,406	117,607	0.08%
1	2,259,213	2,161,611	97,602	4.32%
2	495,679	282,508	213,171	43.01%
3	18,970	4,306	14,664	77.30%
4	2,424	0	2,424	100.00%
XTOT				
0	9,034,156	9,101,435	-67,279	-0.74%
1	58,608,823	58,224,446	384,377	0.66%
2	40,675,675	40,697,007	-21,332	-0.05%
3	17,541,349	17,879,232	-337,883	-1.93%
4	13,660,853	14,143,940	-483,087	-3.54%
5	5,415,239	6,859,771	-1,444,532	-26.68%
6	1,676,243	0	1,676,243	100.00%
7	500,363	0	500,363	100.00%
8	148,407	0	148,407	100.00%
9	55,778	0	55,778	100.00%
10	13,377	0	13,377	100.00%
11	13,553	0	13,553	100.00%
12 or more	7,482	0	7,482	100.00%

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2013 Full SOI Individual Sample	2013 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E00100	9,093,628,703	9,067,415,582	26,213,121	0.29%
E00200	6,475,380,882	6,459,834,171	15,546,711	0.24%
E00300	100,648,711	101,182,661	(533,950)	-0.53%
E00400	68,099,984	67,121,080	978,904	1.44%
E00600	214,972,683	213,634,323	1,338,360	0.62%
E00650	158,069,115	156,936,652	1,132,463	0.72%
E00700	27,850,899	28,133,786	(282,887)	-1.02%
E00800	9,229,979	8,029,612	1,200,367	13.01%
E00900	302,072,545	299,620,869	2,451,676	0.81%
E01000	483,413,657	472,047,493	11,366,164	2.35%
E01100	6,207,123	6,248,516	(41,393)	-0.67%
E01200	1,029,266	2,729,211	(1,699,945)	-165.16%
E01400	213,602,353	211,795,757	1,806,596	0.85%
E01500	1,048,215,251	1,052,920,964	(4,705,713)	-0.45%
E01700	638,659,076	638,135,811	523,265	0.08%
E02000	613,541,466	619,799,982	(6,258,516)	-1.02%
E02100	-7,798,270	-7,131,112	(667,158)	8.56%
E02300	51,923,279	51,523,917	399,362	0.77%
E02400	553,542,772	551,868,765	1,674,007	0.30%
E02500	243,327,448	241,944,445	1,383,003	0.57%
E03150	12,972,665	12,783,023	189,642	1.46%
E03210	11,617,865	11,608,778	9,087	0.08%
E03220	964,331	963,046	1,285	0.13%
E03230	4,340,736	4,312,546	28,190	0.65%
E03240	11,228,603	11,471,819	(243,216)	-2.17%
E03260	27,911,733	27,904,852	6,881	0.02%
E03270	27,139,425	26,576,236	563,189	2.08%
E03290	3,716,404	3,867,033	(150,629)	-4.05%
E03300	22,407,806	22,371,874	35,932	0.16%
E03400	221,210	245,580	(24,370)	-11.02%
E03500	11,761,438	7,683,733	4,077,705	34.67%
E04600	1,107,723,027	1,085,872,644	21,850,383	1.97%
E04800	6,387,828,476	6,394,386,085	(6,557,609)	-0.10%

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2013 Full SOI Individual Sample	2013 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E05100	1,265,680,238	1,266,558,857	(878,619)	-0.07%
E05200	1,353,194,750	1,354,403,064	(1,208,314)	-0.09%
E05800	1,293,164,218	1,293,376,665	(212,447)	-0.02%
E06000	5,853,097,885	5,870,263,160	(17,165,275)	-0.29%
E06200	2,473,087,396	2,477,940,802	(4,853,406)	-0.20%
E06300	1,179,902,642	1,183,766,649	(3,864,007)	-0.33%
E06500	1,235,040,347	1,236,921,163	(1,880,816)	-0.15%
E07150	74,614,383	73,614,179	1,000,204	1.34%
E07180	3,458,946	3,437,034	21,912	0.63%
E07200	9,493	9,577	(84)	-0.88%
E07220	27,233,304	27,259,457	(26,153)	-0.10%
E07230	10,645,809	10,630,703	15,106	0.14%
E07240	1,316,999	1,265,598	51,401	3.90%
E07260	1,613,800	1,613,808	(8)	0.00%
E07300	20,237,697	19,753,347	484,350	2.39%
E07400	3,064,587	2,993,686	70,901	2.31%
E07600	1,004,548	1,002,077	2,471	0.25%
E08800	1,218,549,835	1,219,767,463	(1,217,628)	-0.10%
E09400	55,533,464	55,528,193	5,271	0.01%
E09600	27,426,374	26,327,307	1,099,067	4.01%
E09700	50,246	52,632	(2,386)	-4.75%
E09730	6,273,283	6,252,895	20,388	0.32%
E09740	16,490,817	16,491,021	(204)	0.00%
E09800	30,440	20,707	9,733	31.97%
E09900	5,873,596	5,861,199	12,397	0.21%
E10300	1,295,298,990	1,291,449,751	3,849,239	0.30%
E10605	1,451,215,049	1,447,233,982	3,981,067	0.27%
E10700	1,058,455,303	1,054,364,432	4,090,871	0.39%
E10900	289,350,412	291,076,694	(1,726,282)	-0.60%
E10950	107,335	89,263	18,072	16.84%
E10960	9,252,951	9,294,754	(41,803)	-0.45%
E11070	27,855,164	25,759,576	2,095,588	7.52%
E11100	100,656,094	99,077,897	1,578,197	1.57%
E11200	2,520,819	2,531,653	(10,834)	-0.43%
E11300	167,708	149,637	18,071	10.78%
E11400	63,529	90,230	(26,701)	-42.03%
E11550	7,832	4,374	3,458	44.15%
E11601	5,456,000	5,484,206	(28,206)	-0.52%
E11602	9,099,850	9,020,461	79,389	0.87%

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2013 Full SOI Individual Sample	2013 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E11603	90,883,217	87,488,299	3,394,918	3.74%
E11900	-245,418,145	-243,245,760	(2,172,385)	0.89%
E12000	63,265,884	63,131,277	134,607	0.21%
E12200	1,018,498	1,010,239	8,259	0.81%
E17500	129,127,805	126,697,528	2,430,277	1.88%
E18400	320,871,155	325,660,725	(4,789,570)	-1.49%
E18500	174,273,112	173,238,721	1,034,391	0.59%
E19200	317,317,182	317,931,048	(613,866)	-0.19%
E19550	6,507,412	6,625,495	(118,083)	-1.81%
E19700	194,664,317	193,747,130	917,187	0.47%
E19800	148,440,964	148,083,042	357,922	0.24%
E20100	51,591,496	51,250,697	340,799	0.66%
E20400	137,797,085	136,967,374	829,711	0.60%
E20500	2,462,945	2,744,377	(281,432)	-11.43%
E20550	85,604,965	85,138,949	466,016	0.54%
E20600	7,441,545	7,387,390	54,155	0.73%
E20800	98,383,484	97,638,717	744,767	0.76%
E21040	36,428,173	36,418,989	9,184	0.03%
E22320	128,172,685	121,766,207	6,406,478	5.00%
E22370	38,580,146	39,260,803	(680,657)	-1.76%
E24515	16,238,170	15,234,827	1,003,343	6.18%
E24516	587,098,584	604,313,124	(17,214,540)	-2.93%
E24518	4,577,605	4,367,701	209,904	4.59%
E24560	636,997,409	634,370,165	2,627,244	0.41%
E24570	858,325	847,648	10,677	1.24%
E24598	28,326,346	27,180,037	1,146,309	4.05%
E24615	2,334,211	2,275,379	58,832	2.52%
E25550	77,520,108	77,871,982	(351,874)	-0.45%
E25820	49,147,244	48,973,766	173,478	0.35%
E25850	111,843,435	112,009,795	(166,360)	-0.15%
E25860	59,917,614	60,310,186	(392,572)	-0.66%

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2013 Full SOI Individual Sample	2013 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E25920	25,274,332	25,880,786	(606,454)	-2.40%
E25940	63,654,531	63,394,284	260,247	0.41%
E25960	87,574,832	86,185,256	1,389,576	1.59%
E25980	264,398,262	269,253,076	(4,854,814)	-1.84%
E26100	30,194,163	28,995,740	1,198,423	3.97%
E26110	9,366,078	9,024,340	341,738	3.65%
E26160	4,576,153	4,555,505	20,648	0.45%
E26170	37,174,621	37,717,880	(543,259)	-1.46%
E26180	61,682,983	60,093,918	1,589,065	2.58%
E26190	385,054,629	382,610,873	2,443,756	0.63%
E26270	531,613,502	538,242,261	(6,628,759)	-1.25%
E26390	30,121,741	30,472,031	(350,290)	-1.16%
E26400	5,698,639	5,774,231	(75,592)	-1.33%
E27200	5,565,936	5,165,486	400,450	7.19%
E30400	275,567,283	273,325,001	2,242,282	0.81%
E30500	52,542,513	54,546,149	(2,003,636)	-3.81%
E32800	18,022,325	18,121,895	(99,570)	-0.55%
E33000	17,725,202	17,101,103	624,099	3.52%
E53240	592,721	586,188	6,533	1.10%
E53280	2,009,928	1,878,176	131,752	6.56%
E53300	615,089	533,814	81,275	13.21%
E53317	1,250,583	1,059,246	191,337	15.30%
E58950	51,242,675	50,524,582	718,093	1.40%
E58990	3,634,776	3,732,085	(97,309)	-2.68%
E59560	501,581,802	502,945,016	(1,363,214)	-0.27%
E59680	1,294,144	1,224,486	69,658	5.38%
E59700	7,645,438	7,657,733	(12,295)	-0.16%
E59720	59,144,504	57,794,584	1,349,920	2.28%
E60000	2,050,527,116	2,040,985,792	9,541,324	0.47%
E62100	2,343,137,275	2,326,955,007	16,182,268	0.69%
E62720	428,710,609	574,045,871	(145,335,262)	-33.90%
E62730	11,454,663	14,479,826	(3,025,163)	-26.41%
E62740	440,212,583	429,286,956	10,925,627	2.48%
E62900	17,121,395	18,077,749	(956,354)	-5.59%

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2013 Full SOI Individual Sample	2013 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E68000	64,205,264	65,383,896	(1,178,632)	-1.84%
E82200	9,922,417	8,631,564	1,290,853	13.01%
E85050	84,418,139	85,799,674	(1,381,535)	-1.64%
E85090	311,777,134	310,098,908	1,678,226	0.54%
E85120	557,558,059	554,049,811	3,508,248	0.63%
E85180	54,323,226	53,814,059	509,167	0.94%
E87521	23,675,380	23,810,116	(134,736)	-0.57%
E87530	17,081,784	16,377,762	704,022	4.12%
E87550	2,452,370	2,383,063	69,307	2.83%
P04470	2,067,414,564	1,188,872,683	878,541,881	42.49%
P08000	573,525	560,486	13,039	2.27%
P22250	18,065,910	16,153,705	1,912,205	10.58%
P23250	477,060,923	469,957,043	7,103,880	1.49%
P25350	341,057,971	340,237,250	820,721	0.24%
P25380	295,833,016	294,983,168	849,848	0.29%
P25700	45,224,956	45,243,330	(18,374)	-0.04%
P27895	5,106,307	5,122,329	(16,022)	-0.31%
P60100	70,758,650	68,511,718	2,246,932	3.18%
P61850	247,893,589	243,699,745	4,193,844	1.69%
P65300	194,008,839	192,086,792	1,922,047	0.99%
P65400	83,963,387	86,535,711	(2,572,324)	-3.06%
P86421	17,645	16,076	1,569	8.89%
P87482	31,719,361	34,702,420	(2,983,059)	-9.40%
S27860	8,441,243	8,506,584	(65,341)	-0.77%
T27800	6,761,175	6,913,090	(151,915)	-2.25%

2013 STATISTICS OF INCOME PUBLIC USE TAX FILE

2013 FEDERAL TAX FORMS (with element numbers referenced)

2013 STATISTICS OF INCOME 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.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 See separate instructions.

Your first name and initial Last name Your social security number

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign

Foreign country name Foreign province/state/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status

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

Exemptions

Table with columns for dependent details: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) if child under age 17 qualifying for child tax credit. Includes summary boxes for 'Boxes checked on 6a and 6b', 'No. of children on 6c who...', and 'Add numbers on lines above'.

Income

Table for income reporting with lines 7 through 22. Includes sub-rows for taxable and tax-exempt interest (8a, 8b), ordinary and qualified dividends (9a, 9b), and social security benefits (20a, 20b).

Adjusted Gross Income

Table for adjusted gross income reporting with lines 23 through 37. Includes deductions for educator expenses, business expenses, health savings account, moving expenses, self-employment tax, SEP/IRA plans, health insurance, student loan interest, tuition, and production activities.

Tax and Credits

38 Amount from line 37 (adjusted gross income)
39a Check [] You were born before January 2, 1949, [] Blind. Total boxes checked 39a []
[] Spouse was born before January 2, 1949, [] Blind.
b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b []
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
41 Subtract line 40 from line 38
42 Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see instructions). Check if any from: a [] Form(s) 8814 b [] Form 4972 c []
45 Alternative minimum tax (see instructions). 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 Education credits from Form 8863, line 19
50 Retirement savings contributions credit. Attach Form 8880
51 Child tax credit. Attach Schedule 8812, if required
52 Residential energy credits. Attach Form 5695
53 Other credits from Form: a [] 3800 b [] 8801 c []
54 Add lines 47 through 53. These are your total credits
55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-

Other Taxes

56 Self-employment tax. Attach Schedule SE
57 Unreported social security and Medicare tax from Form: a [] 4137 b [] 8919
58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
59a Household employment taxes from Schedule H
b First-time homebuyer credit repayment. Attach Form 5405 if required
60 Taxes from: a [] Form 8959 b [] Form 8960 c [] Instructions; enter code(s)
61 Add lines 55 through 60. This is your total tax

Payments

62 Federal income tax withheld from Forms W-2 and 1099
63 2013 estimated tax payments and amount applied from 2012 return
64a Earned income credit (EIC)
b Nontaxable combat pay election 64b
65 Additional child tax credit. Attach Schedule 8812
66 American opportunity credit from Form 8863, line 8
67 Reserved
68 Amount paid with request for extension to file
69 Excess social security and tier 1 RRTA tax withheld
70 Credit for federal tax on fuels. Attach Form 4136
71 Credits from Form: a [] 2439 b [] Reserved c [] 8885 d []
72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid
74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: [] Checking [] Savings
d Account number
75 Amount of line 73 you want applied to your 2014 estimated tax

Amount You Owe

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions
77 Estimated tax penalty (see instructions)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [] Yes. Complete below. [] No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

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

Joint return? See instructions. 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 If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check [] if self-employed PTIN
Firm's name Firm's EIN
Firm's address Phone no.

Your first name and initial	Last name	OMB No. 1545-0074 Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no. ▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

Filing status Check only one box.

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

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 child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

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

If more than six dependents, see instructions.

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 instructions)
Dependents on 6c not entered above

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2.	7	
8a Taxable interest. Attach Schedule B if required.	8a	
b Tax-exempt interest. Do not include on line 8a.	8b	
9a Ordinary dividends. Attach Schedule B if required.	9a	
b Qualified dividends (see instructions).	9b	
10 Capital gain distributions (see instructions).	10	
11a IRA distributions.	11a	11b Taxable amount (see instructions). 11b
12a Pensions and annuities.	12a	12b Taxable amount (see instructions). 12b
13 Unemployment compensation and Alaska Permanent Fund dividends.	13	
14a Social security benefits.	14a	14b Taxable amount (see instructions). 14b
15 Add lines 7 through 14b (far right column). This is your total income .	15	

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 instructions.

Adjusted gross income

16 Educator expenses (see instructions).	16	
17 IRA deduction (see instructions).	17	
18 Student loan interest deduction (see instructions).	18	
19 Tuition and fees. Attach Form 8917.	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	

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).	22	
23a	Check <input type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1949, <input type="checkbox"/> Blind } checked ▶ 23a <input type="checkbox"/>		
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b <input type="checkbox"/>		
24	Enter your standard deduction .	24	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
26	Exemptions. Multiply \$3,900 by the number 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	27	
28	Tax , including any alternative minimum tax (see instructions).	28	
29	Credit for child and dependent care expenses. Attach Form 2441.	29	
30	Credit for the elderly or the disabled. Attach Schedule R.	30	
31	Education credits from Form 8863, line 19.	31	
32	Retirement savings contributions credit. Attach Form 8880.	32	
33	Child tax credit. Attach Schedule 8812, if required.	33	
34	Add lines 29 through 33. These are your total credits .	34	
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your total tax .	35	
36	Federal income tax withheld from Forms W-2 and 1099.	36	
37	2013 estimated tax payments and amount applied from 2012 return.	37	
38a	Earned income credit (EIC).	38a	
b	Nontaxable combat pay election.	38b	
39	Additional child tax credit. Attach Schedule 8812.	39	
40	American opportunity credit from Form 8863, line 8.	40	
41	Add lines 36, 37, 38a, 39, and 40. These are your total payments .	▶ 41	

Standard Deduction for—
 • People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.
 • All others:
 Single or Married filing separately, \$6,100
 Married filing jointly or Qualifying widow(er), \$12,200
 Head of household, \$8,950

If you have a qualifying child, attach Schedule EIC.

Refund

42	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you overpaid .	42	
43a	Amount of line 42 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/> 43a		
b	Routing number <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/>		
44	Amount of line 42 you want applied to your 2014 estimated tax .	44	

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

Amount you owe

45	Amount you owe. Subtract line 41 from line 35. For details on how to pay, see instructions.	▶ 45	
46	Estimated tax penalty (see instructions).	46	

Third party designee

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

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

Sign here

Joint return? See instructions. 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 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.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid preparer use only

Print/type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Form
1040EZ

**Income Tax Return for Single and
Joint Filers With No Dependents** (99)

2013

OMB No. 1545-0074

Your first name and initial		Last name	Your social security number	
If a joint return, spouse's first name and initial		Last name	Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				
Foreign country name		Foreign province/state/county	Foreign postal code	

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
 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 instructions).	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 no one can claim you (or your spouse if a joint return), enter \$10,000 if single ; \$20,000 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, Credits, and Tax	7	Federal income tax withheld from Form(s) W-2 and 1099.	7	
		8a	Earned income credit (EIC) (see instructions).	8a	
		b	Nontaxable combat pay election. 8b		
		9	Add lines 7 and 8a. These are your total payments and credits .	9	
Refund Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.	10	Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10		
	11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	11a		
	b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
Amount You Owe	d	Account number			
	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 instructions.	12		

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? **Yes**. Complete below. **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, 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.

Joint return? See instructions. 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	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no.			

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2013

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

► **Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.**
► **Attach to 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 instructions)	1			
2	Enter amount from Form 1040, line 38 <input type="text" value="2"/>				
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid		5 State and local (check only one box):			
	a <input type="checkbox"/> Income taxes, or	5			
	b <input type="checkbox"/> General sales taxes				
6	Real estate taxes (see instructions)	6			
7	Personal property taxes	7			
8	Other taxes. List type and amount ►	8			
9	Add lines 5 through 8			9	
Interest You Paid		10 Home mortgage interest and points reported to you on Form 1098		10	
Note. Your mortgage interest deduction may be limited (see instructions).		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►		11	
		12 Points not reported to you on Form 1098. See instructions for special rules		12	
		13 Mortgage insurance premiums (see instructions)		13	
		14 Investment interest. Attach Form 4952 if required. (See instructions.)		14	
		15 Add lines 10 through 14			15
Gifts to Charity		16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions		16	
If you made a gift and got a benefit for it, see instructions.		17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500		17	
		18 Carryover from prior year		18	
		19 Add lines 16 through 18			19
Casualty and Theft Losses		20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20
Job Expenses and Certain Miscellaneous Deductions		21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►		21	
		22 Tax preparation fees		22	
		23 Other expenses—investment, safe deposit box, etc. List type and amount ►		23	
		24 Add lines 21 through 23		24	
		25 Enter amount from Form 1040, line 38 <input type="text" value="25"/>		25	
		26 Multiply line 25 by 2% (.02)		26	
		27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27
Other Miscellaneous Deductions		28 Other—from list in instructions. List type and amount ►			28
Total Itemized Deductions		29 Is Form 1040, line 38, over \$150,000?			29
		<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			
		<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			
		30 If you elect to itemize deductions even though they are less than your standard deduction, check here			<input type="checkbox"/>

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2013
Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.**
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

Name(s) shown on return

Your social security number

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
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				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 	16	
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><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 in the instructions . . . ▶</p>	18	
<p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ▶</p>	19	
<p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in 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, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21 ()	
<p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>		

Schedule D Tax Worksheet

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 in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42) to figure your tax. Before completing this worksheet, complete Form 1040 through line 43 (or Form 1040NR through line 41).

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 1040NR, line 10b); **or**
 - Form 1040, line 43 (or Form 1040NR, line 41) is zero or less.
- Instead, see the instructions for Form 1040, line 44 (or Form 1040NR, line 42).

1. Enter your taxable income from Form 1040, line 43 (or Form 1040NR, line 41). (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040, line 44)	1.	
2. Enter your qualified dividends from Form 1040, line 9b (or Form 1040NR, line 10b)	2.	
3. Enter the amount from Form 4952 (used to figure investment interest expense deduction), 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: <ul style="list-style-type: none"> • \$36,250 if single or married filing separately; • \$72,500 if married filing jointly or qualifying widow(er); or • \$48,600 if head of household 	15.	
16. Enter the smaller of line 1 or line 15	16.	
17. Enter the smaller of line 14 or line 16	17.	
18. Subtract line 10 from line 1. If zero or less, enter -0-	18.	
19. Enter the larger of line 17 or line 18	19.	
20. Subtract line 17 from line 16. This amount is taxed at 0%.	20.	
If lines 1 and 16 are the same, skip lines 21 through 41 and go to line 42. Otherwise, go to line 21.		
21. Enter the smaller of line 1 or line 13	21.	
22. Enter the amount from line 20 (if line 20 is blank, enter -0-)	22.	
23. Subtract line 22 from line 21. If zero or less, enter -0-	23.	
24. Enter: <ul style="list-style-type: none"> • \$400,000 if single; • \$225,000 if married filing separately; • \$450,000 if married filing jointly or qualifying widow(er); or • \$425,000 if head of household 	24.	
25. Enter the smaller of line 1 or line 24	25.	
26. Add lines 19 and 20	26.	
27. Subtract line 26 from line 25. If zero or less, enter -0-	27.	
28. Enter the smaller of line 23 or line 27	28.	
29. Multiply line 28 by 15% (.15)	29.	
30. Add lines 22 and 28	30.	

If lines 1 and 30 are the same, skip lines 31 through 41 and go to line 42. Otherwise, go to line 31.

Schedule D Tax Worksheet—Continued

31. Subtract line 30 from line 21	31.		
32. Multiply line 31 by 20% (.20)	32.		
If Schedule D, line 19, is zero or blank, skip lines 33 through 38 and go to line 39. Otherwise, go to line 33.			
33. Enter the smaller of line 9 above or Schedule D, line 19	33.		
34. Add lines 10 and 19	34.		
35. Enter the amount from line 1 above	35.		
36. Subtract line 35 from line 34. If zero or less, enter -0-	36.		
37. Subtract line 36 from line 33. If zero or less, enter -0-	37.		
38. Multiply line 37 by 25% (.25)	38.		
If Schedule D, line 18, is zero or blank, skip lines 39 through 41 and go to line 42. Otherwise, go to line 39.			
39. Add lines 19, 20, 28, 31, and 37	39.		
40. Subtract line 39 from line 1	40.		
41. Multiply line 40 by 28% (.28)	41.		
42. Figure the tax on the amount on line 19 . If the amount on line 19 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 19 is \$100,000 or more, use the Tax Computation Worksheet	42.		
43. Add lines 29, 32, 38, 41, and 42	43.		
44. Figure the tax on the amount on line 1 . If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	44.		
45. Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 43 or line 44. Also include this amount on Form 1040, line 44 (or Form 1040NR, line 42). (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Form 1040 instructions)	45.		

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

**If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040, line 44, before completing this line.

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

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

2013

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, or Form 1041.

Attachment
Sequence No. **13**

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

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 instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) Yes No

B If "Yes," did you or will you file required Forms 1099? Yes No

1a	Physical address of each property (street, city, state, ZIP code)				
A					
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A			A		<input type="checkbox"/>
B			B		<input type="checkbox"/>
C			C		<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
- 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties:		A		B		C	
3	Rents received	3							
4	Royalties received	4							
Expenses:									
5	Advertising	5							
6	Auto and travel (see instructions)	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 instructions)	12							
13	Other interest.	13							
14	Repairs.	14							
15	Supplies	15							
16	Taxes	16							
17	Utilities	17							
18	Depreciation expense or depletion	18							
19	Other (list) ▶ _____	19							
20	Total expenses. Add lines 5 through 19	20							
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21							
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()	()	
23a	Total of all amounts reported on line 3 for all rental properties	23a							
b	Total of all amounts reported on line 4 for all royalty properties	23b							
c	Total of all amounts reported on line 12 for all properties	23c							
d	Total of all amounts reported on line 18 for all properties	23d							
e	Total of all amounts reported on line 20 for all properties	23e							
24	Income. Add positive amounts shown on line 21. Do not include any losses	24							
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. 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, or Form 1040NR, line 18. 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 instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, 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? If you answered "Yes," see instructions before completing this section. Yes No

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

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Rows A, B, C, D, 29a Totals, b Totals, 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. Rows A, B, 34a Totals, b Totals, 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. Rows 38, 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2013
Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

► **Information about Schedule SE and its separate instructions is at www.irs.gov/schedulese.**
► **Attach to Form 1040 or Form 1040NR.**

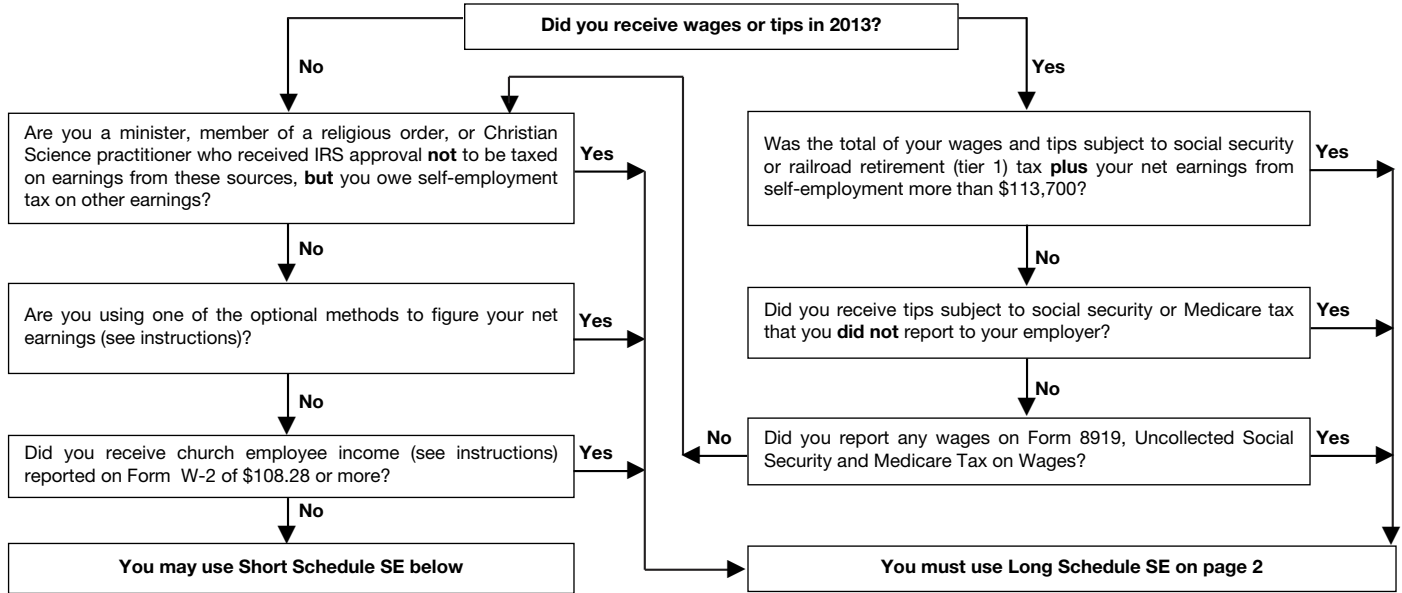
Name of person with **self-employment** income (as shown on Form 1040)

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

Before you begin: To determine if you must file Schedule SE, see the instructions.

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

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



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

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a		
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	()
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, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2		
3 Combine lines 1a, 1b, and 2	3		
4 Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ► Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4		
5 Self-employment tax. If the amount on line 4 is: • \$113,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 • More than \$113,700, multiply line 4 by 2.9% (.029). Then, add \$14,098.80 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5		
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, 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, see instructions. Also see instructions for the definition of church employee income.

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

Table with 13 rows (1a-13) for self-employment tax calculations. Includes instructions for net farm profit, social security benefits, net profit, and church employee income.

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income was not more than \$6,960, or (b) your net farm profits were less than \$5,024.

Table with 2 rows (14, 15) for Farm Optional Method calculations.

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits were less than \$5,024 and also less than 72.189% of your gross nonfarm income, and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

Table with 2 rows (16, 17) for Nonfarm Optional Method calculations.

1 From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

2 From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

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, code J1.

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, code J2.

Child and Dependent Care Expenses



▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Your social security number

Part I Persons or Organizations Who Provided the Care—You must complete this part.
(If you have more than two care providers, see the instructions.)

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. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

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 2013 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 31	3																																																							
4	Enter your earned income . See instructions	4																																																							
5	If married filing jointly, enter your spouse's earned income (if you or 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; Form 1040A, line 22; or Form 1040NR, line 37. 7	7																																																							
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7 If line 7 is: <table border="1"> <thead> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr><td>\$0—15,000</td><td></td><td>.35</td></tr> <tr><td>15,000—17,000</td><td></td><td>.34</td></tr> <tr><td>17,000—19,000</td><td></td><td>.33</td></tr> <tr><td>19,000—21,000</td><td></td><td>.32</td></tr> <tr><td>21,000—23,000</td><td></td><td>.31</td></tr> <tr><td>23,000—25,000</td><td></td><td>.30</td></tr> <tr><td>25,000—27,000</td><td></td><td>.29</td></tr> <tr><td>27,000—29,000</td><td></td><td>.28</td></tr> </tbody> </table> If line 7 is: <table border="1"> <thead> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr><td>\$29,000—31,000</td><td></td><td>.27</td></tr> <tr><td>31,000—33,000</td><td></td><td>.26</td></tr> <tr><td>33,000—35,000</td><td></td><td>.25</td></tr> <tr><td>35,000—37,000</td><td></td><td>.24</td></tr> <tr><td>37,000—39,000</td><td></td><td>.23</td></tr> <tr><td>39,000—41,000</td><td></td><td>.22</td></tr> <tr><td>41,000—43,000</td><td></td><td>.21</td></tr> <tr><td>43,000—No limit</td><td></td><td>.20</td></tr> </tbody> </table>	Over	But not over	Decimal amount is	\$0—15,000		.35	15,000—17,000		.34	17,000—19,000		.33	19,000—21,000		.32	21,000—23,000		.31	23,000—25,000		.30	25,000—27,000		.29	27,000—29,000		.28	Over	But not over	Decimal amount is	\$29,000—31,000		.27	31,000—33,000		.26	33,000—35,000		.25	35,000—37,000		.24	37,000—39,000		.23	39,000—41,000		.22	41,000—43,000		.21	43,000—No limit		.20	8	X .
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43,000—No limit		.20																																																							
9	Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions	9																																																							
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. 10	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; Form 1040A, line 29; or Form 1040NR, line 46	11																																																							

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2013. 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, if any, you carried over from 2012 and used in 2013 during the grace period. See instructions	13		
14	Enter the amount, if any, you forfeited or carried forward to 2014. See instructions	14	()
15	Combine lines 12 through 14. See instructions	15		
16	Enter the total amount of qualified expenses incurred in 2013 for the care of the qualifying person(s)	16		
17	Enter the smaller of line 15 or 16	17		
18	Enter your earned income . See instructions	18		
19	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 you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18. 	19		
20	Enter the smallest of line 17, 18, or 19	20		
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).	21		
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22		
23	Subtract line 22 from line 15	23		
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24		
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25		
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	26		

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27		
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28		
29	Subtract line 28 from line 27. If zero or less, stop . You cannot take the credit. Exception. If you paid 2012 expenses in 2013, see the instructions for line 9	29		
30	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30		
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31		

General Business Credit

► Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.
 ► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Identifying number

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
 (See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked	1		
2	Passive activity credits from line 2 of all Parts III with box B checked	2		
3	Enter the applicable passive activity credits allowed for 2013 (see instructions)	3		
4	Carryforward of general business credit to 2013. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4		
5	Carryback of general business credit from 2014. Enter the amount from line 2 of Part III with box D checked (see instructions)	5		
6	Add lines 1, 3, 4, and 5	6		

Part II Allowable Credit

7	Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return 	7		
8	Alternative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 	8		
9	Add lines 7 and 8	9		
10a	Foreign tax credit	10a		
b	Certain allowable credits (see instructions)	10b		
c	Add lines 10a and 10b	10c		
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11		
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12		
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13		
14	Tentative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 	14		
15	Enter the greater of line 13 or line 14	15		
16	Subtract line 15 from line 11. If zero or less, enter -0-	16		
17	Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17		

Part II Allowable Credit (Continued)

Note. If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions)	18		
19	Enter the greater of line 13 or line 18	19		
20	Subtract line 19 from line 11. If zero or less, enter -0-	20		
21	Subtract line 17 from line 20. If zero or less, enter -0-	21		
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22		
23	Passive activity credit from line 3 of all Parts III with box B checked	23		
24	Enter the applicable passive activity credit allowed for 2013 (see instructions)	24		
25	Add lines 22 and 24	25		
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26		
27	Subtract line 13 from line 11. If zero or less, enter -0-	27		
28	Add lines 17 and 26	28		
29	Subtract line 28 from line 27. If zero or less, enter -0-	29		
30	Enter the general business credit from line 5 of all Parts III with box A checked	30		
31	Reserved	31		
32	Passive activity credits from line 5 of all Parts III with box B checked	32		
33	Enter the applicable passive activity credits allowed for 2013 (see instructions)	33		
34	Carryforward of business credit to 2013. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34		
35	Carryback of business credit from 2014. Enter the amount from line 5 of Part III with box D checked (see instructions)	35		
36	Add lines 30, 33, 34, and 35	36		
37	Enter the smaller of line 29 or line 36	37		
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38		

Name(s) shown on return

Identifying number

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A** General Business Credit From a Non-Passive Activity **E** Reserved
- B** General Business Credit From a Passive Activity **F** Reserved
- C** General Business Credit Carryforwards **G** Eligible Small Business Credit Carryforwards
- D** General Business Credit Carrybacks **H** Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

	(a) Description of credit	(b)	(c)
Note.	On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.	If claiming the credit from a pass-through entity, enter the EIN	Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a	
b	Reserved	1b	
c	Increasing research activities (Form 6765)	1c	
d	Low-income housing (Form 8586, Part I only)	1d	
e	Disabled access (Form 8826) (see instructions for limitation)	1e	
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g	Indian employment (Form 8845)	1g	
h	Orphan drug (Form 8820)	1h	
i	New markets (Form 8874)	1i	
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m	Low sulfur diesel fuel production (Form 8896)	1m	
n	Distilled spirits (Form 8906)	1n	
o	Nonconventional source fuel (Form 8907)	1o	
p	Energy efficient home (Form 8908)	1p	
q	Energy efficient appliance (Form 8909)	1q	
r	Alternative motor vehicle (Form 8910)	1r	
s	Alternative fuel vehicle refueling property (Form 8911)	1s	
t	Reserved	1t	
u	Mine rescue team training (Form 8923)	1u	
v	Agricultural chemicals security (Form 8931) (see instructions for limitation) .	1v	
w	Employer differential wage payments (Form 8932)	1w	
x	Carbon dioxide sequestration (Form 8933)	1x	
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z	Qualified plug-in electric vehicle (carryforward only)	1z	
aa	New hire retention (carryforward only)	1aa	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	
zz	Other	1zz	
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	
3	Enter the amount from Form 8844 here and on the applicable line of Part II.	3	
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a	
b	Work opportunity (Form 5884)	4b	
c	Biofuel producer (Form 6478)	4c	
d	Low-income housing (Form 8586, Part II)	4d	
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g	Qualified railroad track maintenance (Form 8900)	4g	
h	Small employer health insurance premiums (Form 8941)	4h	
i	Reserved	4i	
j	Reserved	4j	
z	Other	4z	
5	Add lines 4a through 4z and enter here and on the applicable line of Part II .	5	
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II . .	6	

Investment Interest Expense Deduction

▶ Information about Form 4952 and its instructions is at www.irs.gov/form4952.

▶ Attach to your tax return.

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2013 (see instructions)	1	
2	Disallowed investment interest expense from 2012 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)				
4b	Qualified dividends included on line 4a				
4c	Subtract line 4b from line 4a				
4d	Net gain from the disposition of property held for investment				
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)				
4f	Subtract line 4e from line 4d				
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)				
4h	Investment income. Add lines 4c, 4f, and 4g				
5	Investment expenses (see instructions)				
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-				

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2014. 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	

Name(s) shown on Form 1040 or Form 1040NR

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, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1		
2	Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	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 in the instructions for this line	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 27.	5		
6	If Form 1040, line 38, is \$150,000 or less, enter -0-. Otherwise, see instructions	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	Alternative tax net operating loss deduction	11	()
12	Interest from specified private activity bonds exempt from the regular tax	12		
13	Qualified small business stock (7% of gain excluded under section 1202)	13		
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14		
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15		
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16		
17	Disposition of property (difference between AMT and regular tax gain or loss)	17		
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18		
19	Passive activities (difference between AMT and regular tax income or loss)	19		
20	Loss limitations (difference between AMT and regular tax income or loss)	20		
21	Circulation costs (difference between regular tax and AMT)	21		
22	Long-term contracts (difference between AMT and regular tax income)	22		
23	Mining costs (difference between regular tax and AMT)	23		
24	Research and experimental costs (difference between regular tax and AMT)	24		
25	Income from certain installment sales before January 1, 1987	25	()
26	Intangible drilling costs preference	26		
27	Other adjustments, including income-based related adjustments	27		
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$238,550, see instructions.)	28		

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2013, see instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . Single or head of household \$115,400 \$51,900 Married filing jointly or qualifying widow(er) 153,900 80,800 Married filing separately 76,950 40,400 If line 28 is over the amount shown above for your filing status, see instructions.	29		
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30		
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • 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 60 here. • All others: If line 30 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result.	31		
32	Alternative minimum tax foreign tax credit (see instructions)	32		
33	Tentative minimum tax. Subtract line 32 from line 31	33		
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 from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34		
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35		

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31			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 in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37			
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	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). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	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 \$179,500 or less (\$89,750 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result . . . ▶	42			
43	Enter: <ul style="list-style-type: none"> • \$72,500 if married filing jointly or qualifying widow(er), • \$36,250 if single or married filing separately, or • \$48,600 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 in 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 the amount from Form 1040, line 43; but do not enter less than -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. This amount is taxed at 0%	47			
48	Subtract line 47 from line 46	48			
49	Enter the amount from the Line 49 Worksheet in the instructions	49			
50	Enter the smaller of line 48 or line 49	50			
51	Multiply line 50 by 15% (.15) ▶	51			
52	Add lines 47 and 50	52			
If lines 52 and 36 are the same, skip lines 53 through 57 and go to line 58. Otherwise, go to line 53.					
53	Subtract line 52 from line 46	53			
54	Multiply line 53 by 20% (.20) ▶	54			
If line 38 is zero or blank, skip lines 55 through 57 and go to line 58. Otherwise, go to line 55.					
55	Add lines 41, 52, and 53	55			
56	Subtract line 55 from line 36	56			
57	Multiply line 56 by 25% (.25) ▶	57			
58	Add lines 42, 51, 54, and 57	58			
59	If line 36 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result	59			
60	Enter the smaller of line 58 or line 59 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	60			

Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

2013
Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

Part I 2013 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 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** in the instructions.)

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

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

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

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used **4**

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 Activities With Active Participation

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

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

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

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15		
16 Total losses allowed from all passive activities for 2013. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16		

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

► Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.
► Attach to Form 1040, 1040NR, or 1041.

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1 and 10 of your 2012 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 \$232,500 and you were married filing separately for 2012, see instructions	4	
5	Enter: \$78,750 if married filing jointly or qualifying widow(er) for 2012; \$50,600 if single or head of household for 2012; or \$39,375 if married filing separately for 2012. Estates and trusts, enter \$22,500	5	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2012; \$112,500 if single or head of household for 2012; or \$75,000 if married filing separately for 2012. 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 under age 24 at the end of 2012, 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 2012 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2012 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 45 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions. 	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 2012 Form 6251, line 34, or 2012 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 2014

16	Enter the amount from your 2012 Form 6251, line 35, or 2012 Form 1041, Schedule I, line 56	16		
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2012 credit carryforward. Enter the amount from your 2012 Form 8801, line 28	19		
20	Enter your 2012 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21		
22	Enter your 2013 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2013 Form 6251, line 33, or 2013 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 2013 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25		
26	Credit carryforward to 2014. 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 2012 Qualified Dividends and Capital Gain Tax Worksheet, the 2012 Schedule D Tax Worksheet, or Part V of the 2012 Schedule D (Form 1041), see the instructions before completing this part.

27 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2012, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions **27**

Caution. If for **2012** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.

28 Enter the amount from line 6 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2012 Schedule D Tax Worksheet, or the amount from line 22 of the 2012 Schedule D (Form 1041), whichever applies* **28**

If you figured your 2012 tax using the 2012 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.

29 Enter the amount from line 19 of your 2012 Schedule D (Form 1040), or line 14b, column (2), of the 2012 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 2012 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 2012), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions **33**

34 Enter:
 • \$70,700 if married filing jointly or qualifying widow(er) for 2012,
 • \$35,350 if single or married filing separately for 2012,
 • \$47,350 if head of household for 2012, or
 • \$2,400 for an estate or trust.
 Form 1040NR filers, see instructions **34**

35 Enter the amount from line 7 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2012 Schedule D Tax Worksheet, or the amount from line 23 of the 2012 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2012 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions **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 Subtract line 38 from line 37 **39**

40 Multiply line 39 by 15% (.15) **40**

If line 29 is zero or blank, skip lines 41 and 42 and go to line 43. Otherwise, go to line 41.

41 Subtract line 37 from line 31 **41**

42 Multiply line 41 by 25% (.25) **42**

43 Add lines 33, 40, and 42 **43**

44 If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions **44**

45 Enter the **smaller** of line 43 or line 44 here and on line 11. If you filed Form 2555 or 2555-EZ for 2012, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions **45**

* The 2012 Qualified Dividends and Capital Gain Tax Worksheet is in the 2012 Instructions for Form 1040. The 2012 Schedule D Tax Worksheet is in the 2012 Instructions for Schedule D (Form 1040) (or the 2012 Instructions for Schedule D (Form 1041)).

**SCHEDULE J
(Form 1040)**

**Income Averaging for
Farmers and Fishermen**

OMB No. 1545-0074

2013
Attachment
Sequence No. **20**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Schedule J and its separate instructions is at www.irs.gov/schedulej.

Name(s) shown on return

Social security number (SSN)

1	Enter the taxable income from your 2013 Form 1040, line 43, or Form 1040NR, line 41	1		
2a	Enter your elected farm income (see instructions). Do not enter more than the amount on line 1	2a		
	Capital gain included on line 2a:			
b	Excess, if any, of net long-term capital gain over net short-term capital loss	2b		
c	Unrecaptured section 1250 gain	2c		
3	Subtract line 2a from line 1	3		
4	Figure the tax on the amount on line 3 using the 2013 tax rates (see instructions)	4		
5	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2012, enter the amount from your 2012 Schedule J, line 11. • 2011 but not 2012, enter the amount from your 2011 Schedule J, line 15. • 2010 but not 2011 or 2012, enter the amount from your 2010 Schedule J, line 3. Otherwise, enter the taxable income from your 2010 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	5		
6	Divide the amount on line 2a by 3.0	6		
7	Combine lines 5 and 6. If zero or less, enter -0-	7		
8	Figure the tax on the amount on line 7 using the 2010 tax rates (see instructions)	8		
9	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2012, enter the amount from your 2012 Schedule J, line 15. • 2011 but not 2012, enter the amount from your 2011 Schedule J, line 3. Otherwise, enter the taxable income from your 2011 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	9		
10	Enter the amount from line 6	10		
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	11		
12	Figure the tax on the amount on line 11 using the 2011 tax rates (see instructions)	12		
13	If you used Schedule J to figure your tax for 2012, enter the amount from your 2012 Schedule J, line 3. Otherwise, enter the taxable income from your 2012 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions	13		
14	Enter the amount from line 6	14		
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	15		
16	Figure the tax on the amount on line 15 using the 2012 tax rates (see instructions)	16		
17	Add lines 4, 8, 12, and 16	17		

18 Amount from line 17	18	
19 If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2012, enter the amount from your 2012 Schedule J, line 12. • 2011 but not 2012, enter the amount from your 2011 Schedule J, line 16. • 2010 but not 2011 or 2012, enter the amount from your 2010 Schedule J, line 4. Otherwise, enter the tax from your 2010 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.	19	
20 If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2012, enter the amount from your 2012 Schedule J, line 16. • 2011 but not 2012, enter the amount from your 2011 Schedule J, line 4. Otherwise, enter the tax from your 2011 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.	20	
21 If you used Schedule J to figure your tax for 2012, enter the amount from your 2012 Schedule J, line 4. Otherwise, enter the tax from your 2012 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15 . . .	21	
*Only include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions). Do not include alternative minimum tax from Form 1040A.		
22 Add lines 19 through 21	22	
23 Tax. Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42	23	
Caution. Your tax may be less if you figure it using the 2013 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.		

**Education Credits
(American Opportunity and Lifetime Learning Credits)**

Department of the Treasury
Internal Revenue Service (99)

▶ **Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.**
▶ **Attach to Form 1040 or Form 1040A.**

2013
Attachment
Sequence No. **50**

Name(s) shown on return

Your social security number



Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ <input type="checkbox"/>	7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below.	8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (.20)	12	
13	Enter: \$127,000 if married filing jointly; \$63,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	19	

Name(s) shown on return

Your social security number



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

<p>20 Student name (as shown on page 1 of your tax return)</p>	<p>21 Student social security number (as shown on page 1 of your tax return)</p>
<p>22 Educational institution information (see instructions)</p>	
<p>a. Name of first educational institution</p>	<p>b. Name of second educational institution (if any)</p>
<p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>	<p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>
<p>(2) Did the student receive Form 1098-T from this institution for 2013? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(2) Did the student receive Form 1098-T from this institution for 2013? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>(3) Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(3) Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>If you checked "No" in both (2) and (3), skip (4).</p>	
<p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). _____</p>	<p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). _____</p>
<p>23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2013? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 24.</p>	
<p>24 Was the student enrolled at least half-time for at least one academic period that began in 2013 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.</p>	
<p>25 Did the student complete the first 4 years of post-secondary education before 2013? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.</p>	
<p>26 Was the student convicted, before the end of 2013, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — See <i>Tip</i> below and complete either lines 27-30 or line 31 for this student.</p>	



When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000	27
28 Subtract \$2,000 from line 27. If zero or less enter -0-	28
29 Multiply line 28 by 25% (.25)	29
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31
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Name(s) shown on return

Your social security number


Part I Direct Deposit

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

1a Amount to be deposited in first account	1a		
b Routing number	▶ c <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d Account number			
2a Amount to be deposited in second account.	2a		
b Routing number	▶ c <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d Account number			
3a Amount to be deposited in third account.	3a		
b Routing number	▶ c <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d Account number			

Part II U.S. Series I Savings Bond Purchases

Complete this part if you want to buy paper bonds with a portion of your refund.

 *If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked. See instructions for more details.*

4 Amount to be used for bond purchases for yourself (and your spouse, if filing jointly)	4		
5a Amount to be used to buy bonds for yourself, your spouse, or someone else.	5a		
b Enter the owner's name (First then Last) for the bond registration			
c If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ▶ <input type="checkbox"/>			
6a Amount to be used to buy bonds for yourself, your spouse, or someone else.	6a		
b Enter the owner's name (First then Last) for the bond registration			
c If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ▶ <input type="checkbox"/>			

Part III Paper Check

Complete this part if you want a portion of your refund to be sent to you as a check.

7 Amount to be refunded by check	7		
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Part IV Total Allocation of Refund

8 Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the refund amount shown on your tax return	8		
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**Net Investment Income Tax—
Individuals, Estates, and Trusts**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

Attachment
Sequence No. **72**

Name(s) shown on Form 1040 or Form 1041

Your social security number or EIN

Part I Investment Income Section 6013(g) election (see instructions)

Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (Form 1040, line 8a; or Form 1041, line 1)			1	
2	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)			2	
3	Annuities from nonqualified plans (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)	4a			
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b			
c	Combine lines 4a and 4b			4c	
5a	Net gain or loss from disposition of property from Form 1040, combine lines 13 and 14; or from Form 1041, combine lines 4 and 7	5a			
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c			
d	Combine lines 5a through 5c			5d	
6	Changes to investment income for certain CFCs and PFICs (see instructions)			6	
7	Other modifications to investment income (see instructions)			7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a			
b	State income tax (see instructions)	9b			
c	Miscellaneous investment expenses (see instructions)	9c			
d	Add lines 9a, 9b, and 9c			9d	
10	Additional modifications (see instructions)			10	
11	Total deductions and modifications. Add lines 9d and 10			11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13–17. Estates and trusts complete lines 18a–21. If zero or less, enter -0-			12	
Individuals:					
13	Modified adjusted gross income (see instructions)	13			
14	Threshold based on filing status (see instructions)	14			
15	Subtract line 14 from line 13. If zero or less, enter -0-	15			
16	Enter the smaller of line 12 or line 15			16	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and on Form 1040, line 60			17	
Estates and Trusts:					
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions)	18c			
19a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and on Form 1041, Schedule G, line 4			21	